



Town of Paradise

Town Council Meeting Agenda

6:00 P.M. – February 13, 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.](#) p5 Proclamation - Catalyst Domestic Violence - Teen Dating Violence Awareness Month
- [1f.](#) p6 Volunteers in Police Service (VIPS) 2017 Annual Report - Presented by Charlie Rollo
- [1g.](#) p17 Proclamation - Recognition of outgoing Police Chief Gabriela Tazzari-Dineen

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.](#) p18 Approve minutes of the January 9, 2018 Special and Regular Town Council meetings.
- [2b.](#) p28 Approve January 2018 Cash Disbursements in the amount of \$2,055,402.20.
- [2c.](#) p37 Following the Town Council's review of the Fiscal year 2016/17 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted.
- [2d.](#) p181 1. Concur with staff's recommendation of Bender Rosenthal Incorporated to perform professional right of way acquisition services for the Skyway/Black Olive Signalization Project; and, 2. Authorize the Town Manager to execute a Town Attorney approved professional services agreement with Bender Rosenthal Incorporated.
- [2e.](#) p187 1. Consider approving the hire of an additional Public Works Maintenance Worker I; and, 2. Approve an additional budget appropriation of \$24,013 to cover the increased costs of the hire for fund 2120 Gas Tax/Street Maintenance.
- [2f.](#) p189 Following a report from the members of the Planning Commission Interview Panel regarding the interview process, consider: 1 Concurring with the recommendation of the interview panel; and, 2. Appoint applicant Kim Morris to fill the existing vacancy on the Planning Commission (effective immediately with term to expire June 30, 2021; or Consider an alternative direction.

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. p190 Conduct 2nd public hearing to solicit comments and/or suggestions regarding the 2018-2019 Annual Plan funding priorities. Community Development Block Grant (CDBG) funds are awarded for the purpose of community development activities that are directed toward revitalizing neighborhoods, for economic development and providing improved community facilities and services. Final action is scheduled for approval at the April 10, 2018 Council Meeting.

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. p219 1. Consider implementing a low-cost business license program that provides important public safety information as well as information on the Town's economic and business landscape; and, 2. Consider waiving the entire reading of proposed Ordinance No. _____ and approve reading by title only: and, consider introducing 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.

6b. p254 Consider adopting the Paradise 2018 Pavement Management Program Final Report. The findings of the Pavement Management Program present a clear avenue for the Town Council to assess and prioritize the needs of public roadway infrastructure funding levels. (Roll Call Vote)

6c. p361 Concur with staff recommendation to continue to seek approval from the California Transportation Commission to eliminate railway widening from the scope of work for the Yellowstone Kelly Heritage Trailway Enhancement Project, enabling the Town to consider awarding Contract 15-03 on April 9, 2018. (Roll Call Vote)

6d. p370 Consider awarding the Fleet Maintenance Bay Addition Contract 17-13 to Bob Becker of Paradise, CA in the amount of their bid, \$98,780.00. (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

- 8a. Town Manager Report
 - Community Development Director

9. CLOSED SESSION - None

10. ADJOURNMENT

- 10a. Adjourn to February 27, 2018 at 3:00 p.m., Paradise Town Hall, 5555 Skyway, Paradise, California 95969, for the purpose of holding a Regular Adjourned meeting pursuant to Government Code Section 54955.

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

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

WHEREAS, in 2017, the number of youth seeking services at Catalyst Domestic Violence Services as either victims of dating violence or as children of victims of dating violence exceeded 130 individuals; and

WHEREAS, women and girls between the ages of 16 and 24 experience the highest rates of intimate partner violence – almost three times the national average; and

WHEREAS, youth who experience violence in a dating relationship are at increased risk of substance abuse, depression, poor academic performance, teen pregnancy, suicide, eating disorders, and carrying patterns of abuse into future relationships; and

WHEREAS, it is essential to raise community awareness and to provide training for parents, guardians, teachers, counselors and school staff so that they may recognize when youth are exhibiting signs of dating violence, including extreme jealousy, constant monitoring, and controlling behavior; and

NOW, THEREFORE, I Jody Jones do hereby proclaim February 2018 as National Teen Dating Violence Awareness and Prevention Month. I urge all residents of Paradise to support efforts in their schools, community groups, and families to empower young people in learning skills to have safe and healthy relationships. I encourage community leaders to assist those experiencing abuse in finding and accessing information and support services, to engage in activities that prevent and respond to dating violence, to prioritize healthy relationships in their own lives, and to engage in discussions with community members of all ages about dating violence prevention in their communities.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the Town of Paradise to be affixed hereto this 13th day of February, 2018.

Jody Jones, Mayor

ANNUAL REPORT – 2017

VIPS



**Volunteers in Police Service
Paradise Police Department**



The VIPS Program began in August 1998

39 VIPS (Volunteers in Police Service) assist the Police Department with Patrol, Traffic and Disaster, Communications, and Special Events.

Patrol currently has 11 weekly patrols available Monday through Friday as well as Sunday evenings.

Traffic and Disaster volunteers are always available to respond to problems.

Communications volunteers work at the front counter Monday through Friday and are also responsible for administering Live Scan.

VIPS handled over 33 Special Events in 2017.

ANNUAL REPORT SUMMARY

VIPS donated a total of 10,132.5 hours during 2017

These hours are equal to **4.87** full time staff members, which reflect a dollar benefit to the town of **\$127,872.15**. The dollar value of a volunteer is calculated at the rate of **\$12.62** per hour (Clerk Entry Wage).

PATROL UNIT ACTIVITIES PERFORMED

BOLOs	75
Vacation House Checks	2589
Handheld Radar Gun Deployment	6
Radar Trailer deployment	145
Emergency Business Contacts	34
Handicap Parking Notices	191
Mobile Home Park Checks	3656
Neighborhood Watch Checks	6468
Court/Town Hall Transportation	238
459 (Burglary) Information Packets	60
Recreation Area Checks	1162
School Zone Checks	995
Shopping Area Checks	1150
Extra Patrol Checks	1120
Traffic and Disaster Responses	114

Patrol volunteers logged in 4,085 hours and Traffic and Disaster an additional 356.5 hours for a total of 4,441.5 hours

COMMUNICATIONS UNIT ACTIVITIES

Front Counter Service	2,130.5 hours
Live Scan	350 Live Scan and rolled prints completed

Special Events

Special Event Requests are submitted to the Police Department. Signups are taken at monthly meetings for VIPS needed to cover requests.

Events covered during 2017 include:

Skyway Christian Home School
PD Tour

Cub Scout PD Tours

Gold Nugget Parade

Gold Nugget Craft Fair Patrol

Chocolate Fest

Chocolate Thunder Run

Cemetery Flags – Memorial Day

Parade of Flags – Memorial Day

Paradise High School Graduation

Party in the Park Canine Booth

Parade of Flags – July 4th

Paradise Piranhas Swim Meet

Strides for Diabetes Walk/Run

Community Halloween Festival

Paradise High School Football
Games

Parade of Flags – Veterans Day

Paradise Gun Show

Salvation Army Food Drive – Tri
Counties Bank

Paradise United Methodist Church
– Drive-Through Nativity

Butte County Toy Run

Party in the Park Patrols

Crazy Fun Color Run

PPD Multi-Agency Critical Incident
Training

Chico Parade of Lights

Chico Halloween Patrol

CMA Trunk or Treat

Chico Tour de Ed

Friends Benefitting the Ridge

Butte County Public Health - Car
Seat Safety Check

CCCS Kindergarten PD Tour

Cruisin' Classic Car Show

Elks 60th Anniversary Car show

Johnny Appleseed

PATROL

The Patrol Unit currently has 5 morning patrol teams, 4 afternoon patrol teams, and 1 Sunday patrol.

Some of their duties include: Vacation House Checks, patrol Neighborhood Watch areas, patrol Mobile Home Parks, update Emergency Business Contact information, distribute Handicap Violation flyers, and transportation of mail between PD, Town Hall and Animal Control.

They also deploy the Radar Trailer on a schedule 10 times per month, weather permitting. Some patrol members are trained in the use of hand held radar guns. Excessive speeders are identified and a warning letter is sent to them.

While on patrol, teams are frequently called on to direct traffic at accident scenes, pick up found property, transport vehicles and other duties as assigned.

TRAFFIC AND DISASTER UNIT

The 2017 Traffic and Disaster Unit (T&D) consists of 15 members of the VIPS Patrol unit. Their primary function is to provide assistance to Police and/or Fire in the event of traffic accidents, fires, downed trees and power lines, crime scene security, evidence searches, missing person searches and other special assignments.

Members of the T&D unit have specialized training and equipment to assist in traffic control and road closers. They must meet training and experience requirements before becoming a member of the unit. Safety of the members is a top priority.

Individual members of T&D are available for call out 24 hours a day and respond equipped with emergency gear to close roadways and divert traffic as needed. Most of this equipment is purchased with their own funds.

In 2017, the T&D unit responded to over 54 different incidents for a total of 356.5 hours. The largest call out for T&D personnel was the Honey Fire, which accounted for over 120 volunteer hours.

COMMUNICATIONS

Communication VIPS handle front counter duties from 9am-4pm weekdays.

Duties include:

- Respond to questions and requests from the public to keep dispatchers free to answer phone calls or radio traffic.
- Handle paper work for Business Licenses, Vacation House Checks, Special Events, etc.
- Take phone requests for Live Scan appointments.
- Work with Investigations to input Pawn Slip information into RIMS
- Accept payments and make receipts for various services - Reports, Incidents, donations, Live Scan, citation sign offs, impounds, etc.
- Assist Records Clerks in various clerical duties

Over 2,000 hours were volunteered to assist citizens at the front counter.

Live Scan

To free up Police personnel, VIPS administer Live Scan and rolled finger prints. Appointments or walk-ups are available.

The Town estimates this service takes approximately one-half hour per Live Scan. With 350 Live Scans completed, the VIPS assistance saved the Town an estimated **175 hours** of related personnel time.

Pawn Ticket

VIPS are currently entering Pawn ticket information into RIMS. Information can then be accessed by officers during investigations.

Finance

Monthly reports are received from Town Hall and receipts and donations are verified. Currently the account includes records of loan payments owed to the Town for the VIPS car. (See page attached.)

Recruitment

VIPS take advantage of recruitment opportunities at public events throughout the year. They contact local TV and radio stations, newspapers, the movie theater and local groups to recruit. Interviews and background checks are conducted for each applicant. Academy curriculum is coordinated with Administration for class dates, schedules, and officer involvement.

459 (Burglary) Follow-Up

Recent residential burglary victims are visited and given packets including an informational CD and pamphlets. Information includes how to burglar-proof a house, what to do as a victim, how to start a Neighborhood Watch program, where to obtain reflective signs and a brochure on Paradise evacuation routes.

Reflective Signs

VIPS have long offered the service of making low cost Reflective Signs for the community. Signs are encouraged because finding addresses in Paradise can be difficult. Green or Blue signs are available in either one or two sided.

Cell Phones for Life

Cell phones are available to citizens for 911 calls. Community members turn in phones which are refurbished and can connect to 911 without cell phone service as long as the phone is kept charged.

Child Car Seat

Two VIPS completed Training as Car Seat Technicians in 2017. They now are qualified to do Child Car Seat inspections. They also work with Butte County Public Health on scheduled Car Seat Inspection Events.

Neighborhood Watch

VIPS are contacted by citizens interested in establishing a Neighborhood Watch Program for their area. Meetings are held to give information on home safety, burglary, vandalism, and scams. Six community meetings were held in 2017. A Neighborhood Watch list is used by Patrol VIPS to routinely drive through the areas while on Patrol. This list includes:

Mobile Home Parks

Acres of Paradise Mobile Home Park
Apple Tree Village Mobile Home Park
Blue Haven Mobile Home Park
Eden Roc Mobile Home Estates
Evergreen Mobile Home Park
Forest Grove Mobile Home Park
Holly Hills Mobile Home Park
Idelwild Mobile Home Park
Paradise Trailer Park
Pine Springs Mobile Home Park
Ponderosa Mobile Home Estates
Sherwood Forest Mobile Home Park
Ridgewood Mobile Home Park
Skyway Villa Mobile Home Park

Residential Areas

Bonnie Lane
Butte View Terrace
Connie Circle
Dawnridge Court
Deerpark Lane
Deodora Way
Dolores Drive
Drayer and Beverly
Feather River Place
Fickett/Chaney Lanes
Forest Glen Road
Glen Park Lane
Harrison Road
Hill Park Lane
Hollybrook Dr.
Mayhew Lane
Meriam/Debbie Lanes
Montna/Ridgecrest/Molokai
Paradise Community Village
Paradise Gardens
Sawmill north of Billie
Trafalger Sq

2017 VIPS FINANCIAL REPORT

	Income	Expenses	Beginning Balance
			\$8,534.52
January	\$145.00	\$465.84	
February	\$170.00	\$0.00	
March	\$112.70	\$400.00	
April	\$473.41	\$840.84	
May	\$250.00	\$106.18	
June	\$230.75	\$64.05	
July	\$865.00	\$771.69	
August	\$120.00	\$400.00	
September	\$289.75	\$360.00	
October	\$1,028.10	\$465.84	
November	\$714.00	\$1,729.00	
December	\$3,192.00	\$819.29	
	\$7,590.71	\$6,422.73	\$9,702.50

Net	\$1,167.98
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2017 Car Expenses

January	\$465.84	Payment
April	\$465.84	Payment
July	\$465.84	Payment
October	\$465.84	Payment

\$1,863.36 Total for 2017

VIPS ROSTER

Jim Bozzer

Nancy Carnahan

Steve Carnahan

Bob Carrasca

Fred Carrasca

Blake Casagrande

Susan Cave

Pat Clark-Aris

Ever Dennis

Richard Deppe

Frank Dodini

Wanda Elliott

Barbara Gleason

Brian Grahlman

Jason Griffiths

Jim Hauenstein

Karen Horne

Steve Jones

Edith King

Charles Marshall

Gary McElroy

Carol Mello

Joe Mello

Rick Murphy

Dennis Pfeifer

Geralynne Rader

Dee Riley

Lisa Robinson

Doug Runkle

Dave Saul

Robert Simmons

Patricia Sprague

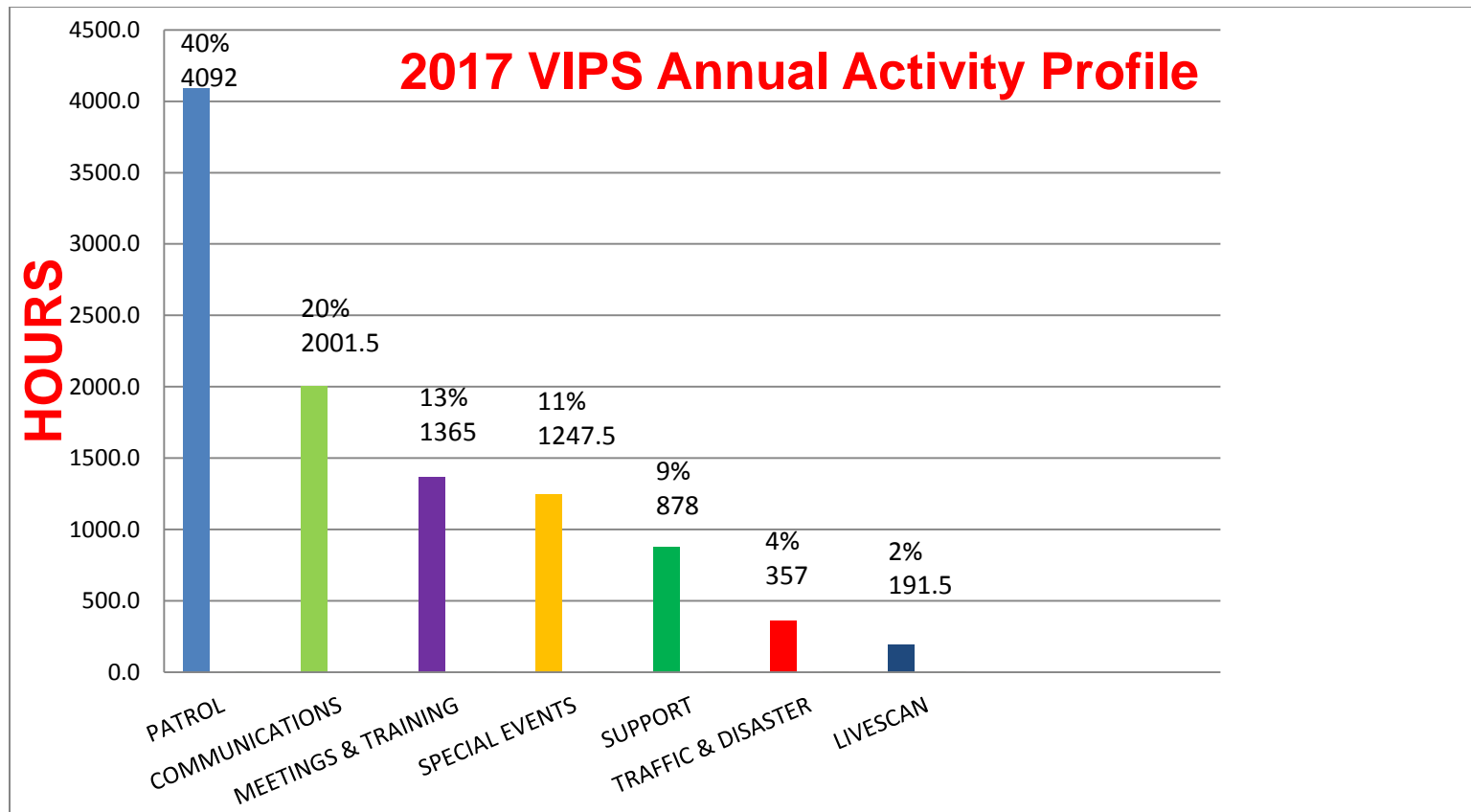
Ray Thomas

Chuck Topalian

Wayne Ward

Dan Wentland

Randy Wright



WHEREAS, Gabby's destiny was decided in 1992 when she went on a ride-along with a high school friend who was a Long Beach Police Officer and decided that it was the perfect career for her; and,

WHEREAS, in 1994 Gabby was hired by the Long Beach Police Department as a patrol officer and was also a field training officer, gang detective, internal affairs detective, patrol sergeant, and detective sergeant in Internal Affairs; and,

WHEREAS, in 2006 Gabby was hired by the Mount Shasta Police Department as a police officer and, after only a year and a half, was promoted to Lieutenant, 2nd in command at the department; and,

WHEREAS, Police Chief Gabriela Tazzari-Dineen (Gabby) began her career with the Town of Paradise on April 5, 2010 as a Police Lieutenant; and,

WHEREAS, Gabby was approved by the Town Council to be the permanent Police Chief on September 11, 2012; and,

WHEREAS, on August 4, 2012 Gabby married Chris Dineen and on April 2, 2014 she gave birth to twins: Tazzari "Tazz" and Isabella "Bella" Dineen; and,

WHEREAS, Gabby lead the Town of Paradise Police Department through difficult times, including lean financial times where her strong organizational skills, leadership and courage served the Town well; and,

WHEREAS, on February 28, 2018 Police Chief Gabriela Tazzari-Dineen will retire from the Paradise Police Department and relocate to the Mount Shasta area where she and her family will enjoy outdoor activities, catching up and enjoying their retired life together.

NOW, THEREFORE, I, Jody Jones, Mayor of the Town of Paradise, hereby recognize and acknowledge all the professionalism, time and dedication that Chief Tazzari-Dineen has brought to the Paradise Police Department

IN WITNESS WHEREOF I have hereunto set my hand and caused the official seal of the Town of Paradise to be affixed hereto this 13th day of February, 2018.

Jody Jones, Mayor

MINUTES
PARADISE TOWN COUNCIL
SPECIAL MEETING – 5:00 PM – January 09, 2018

1. OPENING

The Special meeting of the Paradise Town Council was called to order by Mayor Jones at 5:00 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.

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

COUNCIL MEMBERS ABSENT: None

STAFF PRESENT: Town Manager Lauren Gill, Town Attorney Dwight Moore, Town Clerk Dina Volenski, Special Counsel Mark Habib, Administrative Services Director Gina Will, Public Works Director/Town Engineer Marc Mattox, Administrative Analyst Colette Curtis, Business and Housing Services Director Kate Anderson, Police Chief Gabriela Tazarri-Dineen, Code Enforcement Officer Rick Trent, Prior Building Official/Fire Marshal Tony Lindsey and Community Development Direct Craig Baker.

2. COUNCIL CONSIDERATION

- 2a. Mayor Jones announced that the Town Council would conduct a public hearing relating to the Town of Paradise December 11, 2017 Notice and Order to Repair or Abate Substandard Building located at 1450 Bader Mine Road, Paradise, California 95969 (Property) to Patricia Watson Estate and Pricilla Berkstrom (Property Owner). After the hearing has been closed, the Council is requested to take action as follows:
1. Consider whether the Patricia Watson Estate and Pricilla Berkstrom have complied with notice and order.
 2. Consider determining if the substandard condition(s) of the building at the Property have not been repaired or demolished.
 3. Consider adopting Resolution No. 18-01, A Resolution of the Town Council of the Town of Paradise Declaring the Property at 1450 Bader Mine Road, Paradise, California a Public Nuisance and Authorizing the Filing of a Lawsuit, Including a Receivership Relating Thereto.

At 5:01 p.m. Vice Mayor Bolin recused himself from the dais due to a potential conflict of interest with the property located at 1450 Bader Mine.

Town Attorney Moore is not advising the Town Council on this matter as he is involved in the prosecution; Mark Habib is serving as Special Counsel for the Town Council.

Town Attorney Dwight Moore informed the Town Council that the Town has been working on this property for the last 3½ years, trying to correct at least 22 serious

housing violations at 1450 Bader Mine. 17 citations have been issued totaling \$32,200 and nothing has been paid to date. There are individuals living in the property that do not have any legal right to be there and have created serious housing problems. The property was inspected in April and June of 2017, violations were discovered and the property owners were noticed, but no one has contacted the Town except Priscilla Beckstrom, administrator and daughter of the previous property owner.

Former Building Official/Fire Marshal Anthony Lindsey is the witness presenting testimony. The property at 1450 Bader Mine has been inspected four times in total, two times with an inspection warrant. There are several California Health and Safety Code violations per HSC §17920.3 which include inadequate sanitation; lack of/or improper water closet and kitchen sink; lack of hot and cold running water; lack of adequate heating; improper ventilation equipment; lack of natural light; dampness of habitable rooms; infestation of insects, vermin or rodents; visible mold growth; general dilapidation and proper maintenance; lack of connection to required sewage disposal system; lack of garbage storage and removal; all wiring, plumbing and mechanical equipment; faulty weather protection; deteriorated or ineffective waterproofing of exterior walls; defective or lack of weather protection for exterior walls; broken, rotted, split or buckled exterior wall coverings; any building or portion thereof with combustible waste; accumulation of weeds, vegetation, junk, dead organic matter or debris.

Bader Mine is approximately 1.67 acres. Building Official/Fire Marshal Lindsey presented a PowerPoint presentation that showed all the code violations on the property including: abandoned vehicles; accumulation of debris, garbage, offal, rodent harborages, combustible materials, and similar materials or conditions constituting fire, health or safety hazards: structural hazards; dead organic matter; stagnant water; rubbish; general dilapidation; unpermitted sewage disposal system; faulty weather proofing; fire hazards; noncompliant electrical meter and wiring; stealing power "jumping" the meter; infestation of insects, vermin and rodents; improper kitchen sink and water closet; lack of hot and cold water; adequate heating and electrical lighting; dampness of habitable rooms; visible mold growth; deteriorated flooring; faulty weather protection; fire hazards; noncompliant plumbing and electrical; accumulations of weeds, vegetation, junk and trailer; unpermitted electrical wiring; unpermitted connection to required sewage disposal system; outside restroom/wash station; garden chemicals and an outdoor gazebo with open hot tub accumulating water.

Town Attorney Moore stated that based on the slide show and the testimony of the Building Official, this property constitutes a hazard to the community. A resolution has been prepared by Mr. Habib to file a lawsuit if all the substandard conditions on the property are not corrected within 30 days after posting the resolution. A receivership would be requested as part of the lawsuit. The lawsuit would allow for a receiver to be appointed as part of the lawsuit and for the Town to be reimbursed for expenses as part of the lawsuit.

Mayor Jones opened the public hearing at 5:22 p.m.

There was no public comment

Mayor Jones closed the public hearing at 5:22 p.m.

Code Enforcement Office Rick Trent spoke with the daughter of the previous property owner stating that there is another individual who may have rights to the property, but they are in a care facility.

Attorney Moore stated that the only remedy for the property is to go to court and have a judge make the determination that would allow the Town to move forward with the legal process.

MOTION by Lotter, seconded by Jones, 1. Determined that the Patricia Watson Estate and Pricilla Berkstrom have NOT complied with notice and order; and, 2. Determined that the substandard condition(s) of the building at the Property have not been repaired or demolished; and, 3. Adopted Resolution No. 18-01, A Resolution of the Town Council of the Town of Paradise Declaring the Property at 1450 Bader Mine Road, Paradise, California a Public Nuisance and Authorizing the Filing of a Lawsuit, Including a Receivership Relating Thereto. Roll call vote was unanimous with Bolin absent and not voting.

3. CLOSED SESSION

- 3a. At 5:34 p.m. Mayor Jones announced that pursuant to Government Code Section 54957.(b). The Town Council will hold a closed session to consider appointing an interim Police Chief.

At 5:42 p.m. Mayor Jones announced that the Town Council concurred to appoint Lieutenant Reinbold as the Acting Police Chief from the end of February, when the current Police Chief retires, until a new Police Chief is hired.

4. ADJOURNMENT

Mayor Jones adjourned the meeting at 5:44 p.m.

Date Approved:

By: _____

Jody Jones, Mayor

Attest:

Dina Volenski, CMC, Town Clerk

**MINUTES
PARADISE TOWN COUNCIL
REGULAR MEETING – 6:00 PM – January 09, 2018**

1. OPENING

The Regular meeting of the Paradise Town Council was called to order by Mayor Jones 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 Bolin.

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

COUNCIL MEMBERS ABSENT: None

STAFF PRESENT: Town Manager Lauren Gill, Town Attorney Dwight Moore, Town Clerk Dina Volenski, Administrative Services Director Gina Will, 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 Direct Craig Baker.

- 1a. Police Chief Gabriella Tazzari-Dineen presented plaques to the Police Department Awardees of the Year 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

- 1b. Independent PASH Survey Results were presented by Ellen Michels of PASH

2. CONSENT CALENDAR

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

- 2a. Approved minutes of the December 12, 2017 Regular Town Council meeting.
- 2b. Approved December Cash Disbursements in the amount of \$1,050,584.76. (310-10-032)
- 2c. Waived the second reading of the entire Town Ordinance No. 567 and approved reading by title only and adopted 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 - None

4. PUBLIC COMMUNICATION

1. Claudia Benike invited Council to the Gold Nugget Museum exhibit on January 17, 2018 @ 6:00 p.m. and to the Paradise Symphony production of TV and the Silverscreen on January 28, 7:00 p.m.

2. Ward Habriel praised the Police Department, Fire Department and Emergency Medical Services for a high level of professionalism shown by each agency.

3. Doug Teeter informed the Council that the Sierra Nevada Conservancy would be meeting at Town Hall tomorrow to work on their strategic plan and also asked that the Town Council support the Butte County Fire Safe Council who are being sued.

5. PUBLIC HEARINGS

5a. Mayor Jones announced that 1. The Town Council would 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 subcommittee to consider input and requests for public services funding; and, 3, Appoint two Council members to the public services sub-committee.

Mayor Jones opened the public hearing at 6:24 p.m. to solicit comments and/or suggestions regarding the 2018-2019 Annual Plan funding priorities. There were no speakers for or against the matter, and Mayor Jones closed the public hearing at 6:24 p.m.

Council concurred to appoint Council Members Schuster and Zuccolillo to the public services sub-committee to consider input and requests for public services funding.

6. COUNCIL CONSIDERATION

6a. Consider adopting Resolution No. 18-02, 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 the bids on the project.

Town Engineer Marc Mattox provided Council with an update on the Fleet Maintenance Bay project.

Bill Kellogg, PID Board of Director, stated that PID has vehicle bays that are not always in use and maybe the Town of Paradise and PID could work out an arrangement to use the vehicle bays when they are empty.

MOTION by Jones, seconded by Bolin, adopted Resolution No. 18-02, 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 was unanimous.

- 6b.
1. Consider implementing a low fee Business License program that benefits new and existing businesses, while promoting the health and safety of Paradise residents
 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.

Following a report from Administrative Analyst Colette Curtis regarding the proposed Business License program, Mayor Jones opened the matter for public input/comment.

1. John Gillander does not support the business license; he stated that residents are already paying for this service.
2. Cliff Jacobson supports the business license: he stated that \$40 a year equals .11¢ per day.
3. Michael Orr does not support the business license; he opened a business here because there was not a business license and wants to know how the business license will help grow the economy.
4. Rachell Sanders does not support the business license; she stated that the cost is less in Chico, she does not care if she is on the business list, and that the cost would not benefit small home based businesses because they are not a safety risk.
5. David Shepler, President of Paradise Ridge Chamber of Commerce, stated that the Chamber supports the business license; he thanked the town for inclusion in the informational and committee meetings, as well as the workshops.
6. Dan Wentland does not support the business license; he did not want our town to be like a big city, thinks this is an intrusion on the town, and feels his business does not need to be on the list.

7. Bill Kellogg does not support the business license; he thinks there is very little benefit to his agricultural business, which is mostly in the valley.
8. Loren Harvey does not support the business license; he asked where the teeth in compliance is, thinks the cost will rise and that the town is in violation of Prop. 218
9. Ward Habriel thinks the town is spending money that only supports police and fire; he suggested volunteers run the program and only charge a \$40 one-time and, if things change, implement a small charge.
10. Owen Suihkonen does not support the business license, because it is not being done the way it should be; he thinks fees should be based on revenues and the number of employees, but does not think it is needed in town.
11. Cynthia Onstein does not support the business license; she has a business and has had to register in every city but does not receive any benefit from it. She thinks enforcement would be difficult.
12. Kelly Connor supports the business license; she thinks it is important to know who is doing business in town and that it would be helpful to know what other businesses are in town in order to market to them.
13. Margo Bunch runs a non-profit food pantry and asked if it applied to her non-profit with no paid employees. (The business license did not apply to her business.)
14. Doug Teeter named several businesses in town who do not support the business license; he thinks it is a tax and that businesses are already paying for it. He thinks it is a potential duplication of the alarm tax and suggested the alarm fee and business license could be merged.
15. Cheryl Habriel asked if the Senior Center would be impacted by the license fee and noted that they are a non-profit on a very limited budget.
16. Derek Onstein thinks this is a sales pitch; he thinks someone will have to handle the paper work, fees will have to go up, it will be one more regulation/rule and that it may not make things safer.
17. Sherry McVay Collier asked where the money for business improvements were coming from if there was no profit. (That money is from a separate grant.)

Council Member Zuccolillo stated that having a business license doesn't legitimize a business even if they have a license. He thinks that most people interested in starting a business will come to Town Hall to do research. He asked for an alternative that just requires businesses that have hazardous chemical or are a safety hazard to register.

Vice Mayor Bolin stated that we don't know what businesses are in town, because we don't have a business license or a way to keep track of businesses. He stated that a registration fee is part of doing business. He acknowledges that some businesses don't want people to know that they have a business in town. He is concerned that if something goes wrong with a business, the Town would be asked why they weren't aware of the potential hazards.

Council Member Schuster stated that she had personal experience of opening a business in town and was perplexed when the Town wasn't concerned, so she joined the Chamber of Commerce. When a new business comes to town, she feels there should be a welcome packet, or at least information, that provides them all the information they need to be successful. She also thinks a list of businesses in town on the Website would be helpful to residents and visitors.

Council Member Lotter stated that portions of the application would be public information and some will be for public safety. He thinks it would be helpful for dispatchers instead of trying to track down who owns a building/business they would have the information available. He is not as concerned with home based or Web based businesses. Asked if there needed to be a charge for renewals since we have the information and there are no expected changes, why would a business need to renew. Thinks the fire inspection should not part of the business license fee, they are two separate things.

Mayor Jones stated that her main concern is public safety, especially when the Police and Fire Chiefs say that it is important information, because it is not available at this time and will make residents safer; she thinks there needs to be some adjustments to the proposed ordinance and is not too worried about home-based businesses.

Town Council concurred to bring the business license back to the February Council meeting after staff has made revisions/changes that were discussed tonight at the meeting.

Mayor Jones took a recess at 8:12 p.m. and resumed the meeting at 8:21 p.m.

- 6c. Administrative Services Director Gina Will provided Council with a comprehensive overview of the 2017/2018 budget. Director Will stated that Measure C has provided a great benefit by allowing the Town to maintain quality services for the community, but the Town continues to be challenged by its lack of diversified revenues.

Director Will stated that 44% of General Fund revenues (without Measure C) are generated from Property taxes with about 75% of property taxes constrained by Proposition 13 and can grow no more than 2% per year leaving 25% of the properties to generate most of the growth. Director Gill stated that Motor Vehicle in Lieu (MVIL) is the second largest revenue source for the Town General Fund.

Director Will reported that Measure C has been essential in preserving services and maintaining a balanced budget this fiscal year. The Town is

replacing public safety equipment, sustaining police services, extending the CALFIRE contract, planning road rehabilitations, addressing deferred maintenance issues, replaced the Police Department roof and windows, sponsored two officers through the police academy, completed the Bille Road overlay project and provided additional funding for the Maxwell Drive Safe Routes 2 School project.

The Town is beginning to work on the 2018-2019 Fiscal Year budget and the Town Council has set their budget priority meeting for February 27, 2018, 3:00 p.m.at Town Hall.

1. Doug Teeter stated that the parent child exclusion is when property is inherited or bought from a parent so that the property value does not go up, there is also the Prop 8 reduction when there is a recession the assessor lowers values and those property values can go up quickly depending on what is being used for comparables until they return to the prior value and then they can only go up the 2%.

Council discussed the need to review the Animal Control operation. Manager Gill informed the Council that a committee will be established to look at the entire operation to determine the true cost and bring back a plan for Council to review.

MOTION by Lotter, seconded by Bolin, 1. Reviewed the 2016/17 audit adjustment described in the report; 2. Reviewed and approved the 2017/18 mid-year budget report and budget adjustments; 3. Reviewed and Filed GASB 45 actuarial report; 4. Reviewed the results of the California Municipal Financial Health Diagnostic Tool; 5. Reviewed the results of the General Fund 5-Year Budget Projection and Long Range Financial Projection; and, 6. Town Council scheduled February 27, 2018 at 3:00 p.m., in the Council Chambers a goal setting workshop to discuss 2018/19 budget priorities. Roll call vote was unanimous.

- 6d. Town Engineer Marc Mattox provided Council with an update on the Yellowstone Kelly Heritage Trailway Enhancement project. Bids were opened on Monday, January 8, 2018 at 11:00 a.m. and came in higher than expected, but staff is working with CalTrans and the California Transportation Commission staff on options of possibly continuing with a modified scope of work. Mr. Mattox asked Council to do nothing at this time and staff will come back with more information/answers at a future Council meeting.

7. COUNCIL INITIATED ITEMS AND REPORTS

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

Council Member Lotter attended Butte County Association of Governments and Butte County Air Quality Control District meetings for Mayor Jones; he also attended LAFCO, Shop with a Cop, Officer Swear-Ins and is still accepting donations for the fountain on the Trail.

c. Future Agenda Items – None

8. STAFF COMMUNICATION

Town Manager Report – None

- 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, Taco Bell, Jack in the Box, Woodview Retirement Cottages, Capay Hopps Factory, Gleason Parcel Map, Khalid Site Plan Review, Achieve Charter High School and CMA Design Review Storage building.

9. CLOSED SESSION - None

10. ADJOURNMENT

Mayor Jones adjourned the Council meeting at 9:35 p.m.

Date Approved:

By: _____
Jody Jones

Attest:

Dina Volenski, CMC, Town Clerk

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

FOR THE PERIOD OF
JANUARY 1, 2018 - JANUARY 31, 2018

January 1, 2018 - January 31, 2018

Check Date	Pay Period End	DESCRIPTION	AMOUNT
01/12/18	01/07/18	Net Payroll - Direct Deposits & Checks	\$119,209.28
01/26/18	01/21/18	Net Payroll - Direct Deposits & Checks	\$120,303.44
TOTAL NET WAGES PAYROLL			\$239,512.72

Accounts Payable

PAYROLL VENDORS: TAXES, PERS, DUES, INSURANCE, ETC.			\$253,607.57
OPERATIONS VENDORS: SUPPLIES, CONTRACTS, UTILITIES, ETC.			\$1,562,281.91
TOTAL CASH DISBURSEMENTS - ACCOUNTS PAYABLE			<u>\$1,815,889.48</u>
(Detail attached)			
GRAND TOTAL CASH DISBURSEMENTS			<u><u>\$2,055,402.20</u></u>

APPROVED BY: _____
LAUREN GILL, TOWN MANAGER

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

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

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>									
68242	01/02/2018	Open			Accounts Payable	EVERBANK COMMERCIAL FINANCE, INC	\$906.47		
68243	01/02/2018	Open			Accounts Payable	GALLAGHER, CRAIG	\$531.71		
68244	01/02/2018	Open			Accounts Payable	HONEYWELL, JANICE, J.	\$955.41		
68245	01/02/2018	Open			Accounts Payable	JEFFORDS, ROBERT, D.	\$478.07		
68246	01/02/2018	Open			Accounts Payable	MOORE, DWIGHT, L.	\$14,076.00		
68247	01/02/2018	Open			Accounts Payable	SBA Monarch Towers III LLC	\$136.85		
68248	01/02/2018	Open			Accounts Payable	WESTAMERICA BANK	\$20,137.76		
68249	01/02/2018	Open			Accounts Payable	Yoder, Anna	\$985.86		
71200	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71201	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71202	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71203	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71204	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71205	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71206	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71207	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71208	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71209	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71210	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71211	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71212	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71213	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71214	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71215	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71216	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71217	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71218	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71219	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71220	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71221	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71222	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71223	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71224	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
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71227	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71228	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71229	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71230	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71231	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71232	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71233	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71234	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71235	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71236	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71237	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71238	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
71239	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71240	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71241	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71242	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71243	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71244	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71245	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71246	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71247	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71248	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71249	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71250	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71251	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71252	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71253	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71254	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71255	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71256	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71257	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71258	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71259	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71260	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71261	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71262	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71263	01/04/2018	Voided/Spoiled	Printer Error	01/04/2018	Converted/Imported		\$0.00	\$0.00	\$0.00
71264	01/04/2018	Open			Accounts Payable	ACCESS INFORMATION PROTECTED	\$38.66		
71265	01/04/2018	Open			Accounts Payable	AgendaPal Corporation	\$399.00		
71266	01/04/2018	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.78		
71267	01/04/2018	Open			Accounts Payable	AT&T & CALNET3 - CIRCUIT LINES	\$108.66		
71268	01/04/2018	Open			Accounts Payable	AT&T MOBILITY	\$86.80		
71269	01/04/2018	Open			Accounts Payable	AT&T/CALNET3 - REPEATER LINES	\$295.64		
71270	01/04/2018	Open			Accounts Payable	AT&T/CALNET3 - COMMUNITY PARK	\$20.25		
71271	01/04/2018	Open			Accounts Payable	AT&T/CALNET3 - Summary	\$2,738.84		
71272	01/04/2018	Open			Accounts Payable	AT&T/CALNET3 - TH/FDPD FIBER LINES	\$1,110.62		
71273	01/04/2018	Open			Accounts Payable	AWARDS COMPANY	\$84.08		
71274	01/04/2018	Open			Accounts Payable	Bear Electric Solutions	\$1,425.00		
71275	01/04/2018	Open			Accounts Payable	Big O Tires	\$655.95		
71276	01/04/2018	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$2,153.00		
71277	01/04/2018	Open			Accounts Payable	CA LAW ENF. ASSOC. OF RECORDS SUPERVISORS, INC.	\$50.00		
71278	01/04/2018	Open			Accounts Payable	CALIFORNIA BUILDING STANDARDS COMMISSION	\$131.00		
71279	01/04/2018	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF CONSERVATION	\$566.45		
71280	01/04/2018	Open			Accounts Payable	CITY CLERKS ASSOCIATION OF CALIFORNIA	\$130.00		
71281	01/04/2018	Open			Accounts Payable	CRAIG DREBERTS AUTOMOTIVE	\$2,576.71		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
71282	01/04/2018	Open			Accounts Payable	DEPARTMENT OF FORESTRY & FIRE PROTECTION	\$863,702.69		
71283	01/04/2018	Open			Accounts Payable	DEPPE, RICK	\$9.67		
71284	01/04/2018	Open			Accounts Payable	DOGGIE WALK BAGS, INC.	\$510.51		
71285	01/04/2018	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$195.43		
71286	01/04/2018	Open			Accounts Payable	EXPERTS IN YOUR HOME	\$347.88		
71287	01/04/2018	Open			Accounts Payable	Fleming Construction	\$1,279.49		
71288	01/04/2018	Open			Accounts Payable	FOOTHILL MILL & LUMBER	\$123.60		
71289	01/04/2018	Open			Accounts Payable	GREAT AMERICA LEASING CORP.	\$129.31		
71290	01/04/2018	Open			Accounts Payable	Housing Authority of the County of Butte	\$1,360.00		
71291	01/04/2018	Open			Accounts Payable	HUNTERS PEST CONTROL	\$55.00		
71292	01/04/2018	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$577.81		
71293	01/04/2018	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$28.80		
71294	01/04/2018	Open			Accounts Payable	LEHR AUTO ELECTRIC STOMMEL, INC.	\$400.03		
71295	01/04/2018	Open			Accounts Payable	LIFE ASSIST INC	\$1,371.75		
71296	01/04/2018	Open			Accounts Payable	M. Roethler General Engineering	\$17,100.00		
71297	01/04/2018	Open			Accounts Payable	Mark Thomas & Company Inc	\$41,534.86		
71298	01/04/2018	Open			Accounts Payable	MATTHEW D THOMPSON CONSTRUCTION	\$1,068.50		
71299	01/04/2018	Open			Accounts Payable	Michael Baker International, Inc.	\$4,018.50		
71300	01/04/2018	Open			Accounts Payable	Mt Shasta Spring Water Co., Inc	\$102.13		
71301	01/04/2018	Open			Accounts Payable	NORTHERN CALIFORNIA FENCE	\$728.05		
71302	01/04/2018	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$5,927.52		
71303	01/04/2018	Open			Accounts Payable	O'REILLY AUTO PARTS	\$652.75		
71304	01/04/2018	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$464.70		
71305	01/04/2018	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$193.49		
71306	01/04/2018	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$649.77		
71307	01/04/2018	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$87.79		
71308	01/04/2018	Open			Accounts Payable	Paradise Printing	\$53.88		
71309	01/04/2018	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$560.00		
71310	01/04/2018	Open			Accounts Payable	PETERS RUSH HABIB & MCKENNA	\$440.00		
71311	01/04/2018	Open			Accounts Payable	PETERSON TRACTOR CO	\$79.03		
71312	01/04/2018	Open			Accounts Payable	RE CONSTRUCTION	\$540.00		
71313	01/04/2018	Open			Accounts Payable	RENTAL GUYS - CHICO	\$124.89		
71314	01/04/2018	Open			Accounts Payable	Ridge Construction Co, Jon Hornback	\$2,825.00		
71315	01/04/2018	Open			Accounts Payable	Riebes Auto Parts	\$569.43		
71316	01/04/2018	Open			Accounts Payable	SINCLAIR'S AUTOMOTIVE & TOWING	\$220.00		
71317	01/04/2018	Open			Accounts Payable	Solarcity Corporation	\$160.79		
71318	01/04/2018	Open			Accounts Payable	SPHERION STAFFING	\$381.42		
71319	01/04/2018	Open			Accounts Payable	SUN RIDGE SYSTEMS, INC.	\$4,870.00		
71320	01/04/2018	Open			Accounts Payable	T and S DVBE Inc.	\$2,148.06		
71321	01/04/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$1,195.64		
71322	01/04/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - FIRE DEPT.	\$61.86		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
71323	01/04/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - MOTORPOOL	\$85.78		
71324	01/04/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$56.49		
71325	01/04/2018	Open			Accounts Payable	TUCKER PEST CONTROL INC	\$126.00		
71326	01/04/2018	Open			Accounts Payable	UNIFORMS TUXEDOS & MORE	\$56.79		
71327	01/04/2018	Open			Accounts Payable	WAYNE MURPHY	\$5,979.40		
71328	01/04/2018	Open			Accounts Payable	Aflac	\$189.92		
71329	01/04/2018	Open			Accounts Payable	BLOOD SOURCE	\$62.00		
71330	01/04/2018	Open			Accounts Payable	Met Life	\$8,410.49		
71331	01/04/2018	Open			Accounts Payable	OPERATING ENGINEERS	\$846.00		
71332	01/04/2018	Open			Accounts Payable	PARADISE POLICE OFFICERS ASSOCIATION	\$2,142.00		
71333	01/04/2018	Open			Accounts Payable	SUN LIFE INSURANCE	\$4,584.88		
71334	01/04/2018	Open			Accounts Payable	SUPERIOR VISION SVC NGLIC	\$683.15		
71335	01/04/2018	Open			Accounts Payable	TOP CONFIDENTIAL MID MGMT ASSOCIATION	\$150.00		
71336	01/12/2018	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$200.00		
71337	01/12/2018	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
71338	01/18/2018	Open			Accounts Payable	ACCESS INFORMATION PROTECTED	\$75.87		
71339	01/18/2018	Open			Accounts Payable	ANDERSON, KATE	\$22.42		
71340	01/18/2018	Open			Accounts Payable	ARAMARK UNIFORM SERV. INC.	\$53.78		
71341	01/18/2018	Open			Accounts Payable	AT&T & CALNET3 - CIRCUIT LINES	\$1,039.25		
71342	01/18/2018	Open			Accounts Payable	Ayala, Manuel	\$768.00		
71343	01/18/2018	Open			Accounts Payable	Barteau, Maximilian	\$25.00		
71344	01/18/2018	Open			Accounts Payable	BATTERIES PLUS	\$204.81		
71345	01/18/2018	Open			Accounts Payable	Biometrics4ALL, Inc	\$18.75		
71346	01/18/2018	Open			Accounts Payable	Borgman, Anthony	\$296.00		
71347	01/18/2018	Open			Accounts Payable	BUTTE CO PUBLIC WORKS	\$15,568.55		
71348	01/18/2018	Open			Accounts Payable	BUTTE CO RECORDER	\$121.00		
71349	01/18/2018	Open			Accounts Payable	BUTTE REGIONAL TRANSIT	\$245,483.50		
71350	01/18/2018	Open			Accounts Payable	CALIFORNIA STATE DEPARTMENT OF JUSTICE	\$954.00		
71351	01/18/2018	Open			Accounts Payable	California State Firefighters' Association	\$775.00		
71352	01/18/2018	Open			Accounts Payable	CHICO IMMEDIATE CARE	\$165.00		
71353	01/18/2018	Open			Accounts Payable	COMCAST CABLE	\$76.01		
71354	01/18/2018	Open			Accounts Payable	COMCAST CABLE	\$306.01		
71355	01/18/2018	Open			Accounts Payable	COMPANIONS ANIMAL HOSPITAL	\$129.00		
71356	01/18/2018	Open			Accounts Payable	Cummins Pacific LLC	\$453.00		
71357	01/18/2018	Open			Accounts Payable	Cunniiff, Trevor, Patrick	\$25.00		
71358	01/18/2018	Open			Accounts Payable	DAY WIRELESS SYSTEMS - MILWAUKIE, OR	\$182.16		
71359	01/18/2018	Open			Accounts Payable	DICK'S FLOOR COVERING	\$1,618.53		
71360	01/18/2018	Open			Accounts Payable	DIVISION OF THE STATE ARCHITECT	\$2.10		
71361	01/18/2018	Open			Accounts Payable	DURHAM PENTZ TRUCK CENTER	\$58.45		
71362	01/18/2018	Open			Accounts Payable	EDWARDS, TYLER	\$11,500.00		
71363	01/18/2018	Open			Accounts Payable	ENTENMANN-ROVIN COMPANY	\$143.23		
71364	01/18/2018	Open			Accounts Payable	Intersect	\$84.95		

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
71365	01/18/2018	Open			Accounts Payable	Frenzel, Dave	\$25.00		
71366	01/18/2018	Open			Accounts Payable	Garnero, Stephen, Frank	\$25.00		
71367	01/18/2018	Open			Accounts Payable	HLP, INC / CHAMELEON SOFTWARE PRODUCTS	\$2,068.80		
71368	01/18/2018	Open			Accounts Payable	HUDSON'S APPLIANCE CENTER	\$597.91		
71369	01/18/2018	Open			Accounts Payable	Huggins, Jeannette	\$11.42		
71370	01/18/2018	Open			Accounts Payable	I.M.P.A.C. PAYMENTS IMPAC GOV SVCS/US BANCORP	\$11,900.18		
71371	01/18/2018	Open			Accounts Payable	INLAND BUSINESS MACHINES	\$292.22		
71372	01/18/2018	Open			Accounts Payable	JAMES RIOTTO & ASSOCIATES	\$135.00		
71373	01/18/2018	Open			Accounts Payable	Jolly Construction	\$778.00		
71374	01/18/2018	Open			Accounts Payable	JORDAN, CSO, SHAWN	\$17.25		
71375	01/18/2018	Open			Accounts Payable	JORDAN, CSO, SHAWN	\$351.50		
71376	01/18/2018	Open			Accounts Payable	Kittelsohn & Associates Inc	\$23,997.49		
71377	01/18/2018	Open			Accounts Payable	Kittelsohn & Associates Inc	\$12,660.35		
71378	01/18/2018	Open			Accounts Payable	KNIFE RIVER CONSTRUCTION	\$506.51		
71379	01/18/2018	Open			Accounts Payable	KOEFRAN INDUSTRIES	\$500.00		
71380	01/18/2018	Open			Accounts Payable	LADRINI, PSD, CAROL	\$12.41		
71381	01/18/2018	Open			Accounts Payable	LEAGUE OF CALIFORNIA CITIES	\$100.00		
71382	01/18/2018	Open			Accounts Payable	LOCATE PLUS CORPORATION	\$40.00		
71383	01/18/2018	Open			Accounts Payable	Mark Thomas & Company Inc	\$18,421.61		
71384	01/18/2018	Open			Accounts Payable	Mark Thomas & Company Inc	\$1,740.25		
71385	01/18/2018	Open			Accounts Payable	Meyers Police Canine Training	\$600.00		
71386	01/18/2018	Open			Accounts Payable	NCCSIF TREASURER	\$100,883.50		
71387	01/18/2018	Open			Accounts Payable	NEW PIG CORPORATION	\$116.08		
71388	01/18/2018	Open			Accounts Payable	Norcal Restaurant Supply	\$573.06		
71389	01/18/2018	Open			Accounts Payable	NORTHGATE PETROLEUM CO	\$76.66		
71390	01/18/2018	Open			Accounts Payable	NORTHSTAR	\$6,518.56		
71391	01/18/2018	Open			Accounts Payable	OFFICE DEPOT ACCT#36233169	\$224.24		
71392	01/18/2018	Open			Accounts Payable	PACIFIC GAS & ELECTRIC	\$8,408.06		
71393	01/18/2018	Open			Accounts Payable	PARADISE IRRIGATION DIST	\$83.57		
71394	01/18/2018	Open			Accounts Payable	PARADISE POST/NORTH VALLEY COMMTY MEDIA	\$74.20		
71395	01/18/2018	Open			Accounts Payable	PARADISE RECREATION & PARK DISTRICT	\$2,247.24		
71396	01/18/2018	Open			Accounts Payable	PEERLESS BUILDING MAINT	\$880.00		
71397	01/18/2018	Open			Accounts Payable	PETTY CASH CUSTODIAN, HELEN CHEUNG	\$63.18		
71398	01/18/2018	Open			Accounts Payable	RELIANCE PROPANE	\$7.72		
71399	01/18/2018	Open			Accounts Payable	Ridge Physical Therapy	\$312.00		
71400	01/18/2018	Open			Accounts Payable	ROLLO/CSO, CHARLIE	\$351.50		
71401	01/18/2018	Open			Accounts Payable	Rolls Anderson & Rolls Civil Engineers	\$2,650.00		
71402	01/18/2018	Open			Accounts Payable	Rubinoff, Ryan	\$167.79		
71403	01/18/2018	Open			Accounts Payable	Safe Step Walk-In Tub Co	\$106.56		
71404	01/18/2018	Open			Accounts Payable	SANTA ROSA JR COLLEGE	\$199.00		
71405	01/18/2018	Open			Accounts Payable	SONSRAY MACHINERY LLC	\$693.14		
71406	01/18/2018	Open			Accounts Payable	SPHERION STAFFING	\$635.70		
71407	01/18/2018	Open			Accounts Payable	STERICYCLE, INC.	\$385.68		
71408	01/18/2018	Open			Accounts Payable	Sunset Painting	\$5,025.00		
71409	01/18/2018	Open			Accounts Payable	TeleCheck Services, Inc.	\$35.00		

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
71410	01/18/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - ENG. DEPT.	\$35.37		
71411	01/18/2018	Open			Accounts Payable	THOMAS ACE HARDWARE - POLICE DEPT.	\$40.00		
71412	01/18/2018	Open			Accounts Payable	Tri Flame Propane	\$193.22		
71413	01/18/2018	Open			Accounts Payable	UNIFORMS TUXEDOS & MORE	\$1,281.59		
71414	01/18/2018	Open			Accounts Payable	VERIZON WIRELESS	\$115.57		
71415	01/18/2018	Open			Accounts Payable	VERIZON WIRELESS	\$104.70		
71416	01/18/2018	Open			Accounts Payable	VERIZON WIRELESS	\$328.20		
71417	01/26/2018	Open			Accounts Payable	ICMA 457 - VANTAGEPOINT	\$200.00		
71418	01/26/2018	Open			Accounts Payable	STATE DISBURSEMENT UNIT	\$194.76		
Type Check Totals:					227 Transactions		\$1,519,591.38	\$0.00	\$0.00
<u>EFT</u>									
677	01/04/2018	Open			Accounts Payable	CALPERS	\$120,543.32		
679	01/12/2018	Open			Accounts Payable	CALPERS - RETIREMENT	\$28,604.43		
680	01/12/2018	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,532.32		
681	01/12/2018	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$5,363.70		
682	01/12/2018	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$20,646.20		
683	01/23/2018	Open			Accounts Payable	STATE BOARD OF EQUALIZATION	\$67.00		
684	01/26/2018	Open			Accounts Payable	CALPERS - RETIREMENT	\$28,738.91		
685	01/26/2018	Open			Accounts Payable	EMPLOYMENT DEVELOPMENT DEPARTMENT	\$4,444.41		
686	01/26/2018	Open			Accounts Payable	ING LIFE INS & ANNUITY COMPANY	\$5,354.61		
687	01/26/2018	Open			Accounts Payable	INTERNAL REVENUE SERVICE	\$17,521.71		
688	01/31/2018	Open			Accounts Payable	CALPERS - RETIREMENT	\$60,481.49		
Type EFT Totals:					11 Transactions		\$296,298.10		

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

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	163	\$1,519,591.38	\$0.00
	Reconciled	0	\$0.00	\$0.00

TOWN OF PARADISE

CASH DISBURSEMENTS REPORT

From Payment Date: 1/1/2018 - To Payment Date: 1/31/2018

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
					Voided	64	\$0.00	\$0.00	
					Stopped	0	\$0.00	\$0.00	
					Total	227	\$1,519,591.38	\$0.00	
					EFTs	Status	Count	Transaction Amount	Reconciled Amount
						Open	11	\$296,298.10	\$0.00
						Reconciled	0	\$0.00	\$0.00
						Voided	0	\$0.00	\$0.00
						Total	11	\$296,298.10	\$0.00
					All	Status	Count	Transaction Amount	Reconciled Amount
						Open	174	\$1,815,889.48	\$0.00
						Reconciled	0	\$0.00	\$0.00
						Voided	64	\$0.00	\$0.00
						Stopped	0	\$0.00	\$0.00
						Total	238	\$1,815,889.48	\$0.00
Grand Totals:									
					Checks	Status	Count	Transaction Amount	Reconciled Amount
						Open	163	\$1,519,591.38	\$0.00
						Reconciled	0	\$0.00	\$0.00
						Voided	64	\$0.00	\$0.00
						Stopped	0	\$0.00	\$0.00
						Total	227	\$1,519,591.38	\$0.00
					EFTs	Status	Count	Transaction Amount	Reconciled Amount
						Open	11	\$296,298.10	\$0.00
						Reconciled	0	\$0.00	\$0.00
						Voided	0	\$0.00	\$0.00
						Total	11	\$296,298.10	\$0.00
					All	Status	Count	Transaction Amount	Reconciled Amount
						Open	174	\$1,815,889.48	\$0.00
						Reconciled	0	\$0.00	\$0.00
						Voided	64	\$0.00	\$0.00
						Stopped	0	\$0.00	\$0.00
						Total	238	\$1,815,889.48	\$0.00



**Town of Paradise
Council Agenda Summary
Date: February 13, 2018**

Agenda Item: 2(c)

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

Reviewed by: Lauren Gill, Town Manager

Subject: Fiscal Year 2016/17 Financial Statement Audit

Council Action Requested:

Following the Town Council's review of the Fiscal year 2016/17 financial statement audit report, staff recommends that the Council receive and file the Report, as submitted.

Background:

Mann, Urrutia, Nelson CPAs & Associates, LLP (MUN CPAs) have completed the annual audit for Fiscal Year 2016/17. MUN CPAs indicated that the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Paradise as of June 30, 2017.

This was the fourth independent audit conducted by MUN CPAs for the Town of Paradise. The team of auditors that Town staff worked with this year were professional and thorough in their review of transactions and presentation of financial statements. Their few recommendations were thoughtful and will ultimately be helpful to the understanding of the Town's financial position.

Town Management did a thorough analysis of the financial statements and that analysis is included in the financial statements as "Management's Discussion and Analysis" on pages 3 through 11. Council is encouraged to read the financial statements in their entirety, but staff has highlighted some key results and elements of the financial statements below.

Discussion:

Net Position:

The Town maintains a similar financial position as compared to the prior year with a focus on infrastructure improvements and maintenance projects. Overall, total assets improve 2 percent. The Town actively sought funding for capital improvement projects and increased capital assets 12 percent. Cash and investments decrease 14 percent, and accounts and interest receivables decrease 16 percent. The Town removes \$604,000 of unenforceable advances made to the Successor Agency and the advances receivable decreases 33 percent. Finally, continued grant funding allows business and housing loan programs to thrive and the receivable increases 6 percent.

The Town reports \$19.51 million of pension liability and pension related net deferred use of resources to its activities as compared to \$16.48 million the prior year. The Town contra

with CalPERS for Pension benefits for its employees. The Town has reduced benefits for new hires and is making the required contributions toward the long-term pension obligation just described. This obligation is being amortized over about a 25-year period. These annual contributions are currently manageable for the Town but will create financial strain in future years.

Net Position

	Governmental Activities	
	2017	2016
Current and other assets	\$20,715,029	\$21,823,920
Capital assets	18,547,274	16,576,728
Total Assets	39,262,303	38,400,648
Long term liabilities (due in more than one year)	(17,148,691)	(17,118,579)
Net pension liability	(19,003,356)	(14,725,536)
Other liabilities	(2,066,899)	(3,065,162)
Total Liabilities	(38,218,946)	(34,909,277)
Deferred outflow of resources	3,740,417	1,108,629
Deferred inflow of resources	(4,242,666)	(2,861,456)
Net Deferred Use of Resources	(502,249)	(1,752,827)
Net Position:		
Invested in capital assets, net of debt	17,486,705	9,930,353
Restricted	3,366,413	3,813,495
Unrestricted	(20,312,010)	(12,005,304)
Total Net Position	\$541,108	\$1,738,544

General Fund:

The Town's general fund revenues reflect a 4 percent growth or \$420,982. Taxes and assessments provide 97 percent of the general fund revenues. The temporary 0.50 percent transaction and use tax, Measure C, provides \$1.3 million of those revenues.

With the \$604,000 bad debt write off, expenses exceed revenues by \$648,703 before transfers are reported. After transfers, the net change in general fund balance is a negative \$451,855. The ending general fund balance for June 30, 2017 is \$3,243,403. Of this, \$1.35 million is the remaining non-spendable but enforceable successor agency loan that is being repaid over time. Most importantly unassigned reserves are \$1.44 million. The unassigned reserves reduce the amount of cash needed to be borrowed annually to fund operations. This is a significant improvement compared to three years ago when there were no unassigned reserves available.

Capital Assets:

At fiscal year-end 2017, the Town had \$18,547,274, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles. This amount represents a net increase of \$1,970,546 after depreciation, or 11 percent compared

to the prior year. With the additional funding from Measure C, progress was made to replace and restore assets. Buildings and improvements, infrastructure, and vehicles all reflect a net increase in assets. Only machinery and equipment reflects a small net decrease.

The Town's fiscal year 2017 capital budget included \$4.3 million in street maintenance, rehabilitation, and new construction and design. The Town accomplished progress of \$2.3 million of which \$1.7 million represents project completion. Some projects are in the final stages before completion, while others are starting preliminary engineering and design. The capital improvement projects are primarily funded through federal and state grants. This year's capital asset additions are:

- Construction in Process:
 - Almond Street Multi-Modal Improvements 144,316
 - Clark Road Safety Enhancements 8,307
 - Cypress Curve Realignment 75,961
 - Downtown Paradise Equal Mobility 57,490
 - Greenwood Drive Repair 673
 - Maxwell School Connectivity 25,691
 - Measure C Funded 2016 Road Rehabilitation 500,914
 - Memorial Trailway Enhancements 10,720
 - Paradise Sewer Feasibility 292,604
 - Pearson Road Bike & Pedestrian Improvements 1,350
 - Pearson Road School Connectivity 601,037
 - Pearson Road Shoulder Widening 410,213
 - Ponderosa School Connectivity 112,830
 - Skyway/Black Olive Signal 68,885
 - Systemic Safety Analysis 480
- Buildings and Improvements
 - Police Department Emergency Power 84,690
 - Police Department Siding 53,879
 - Town Hall Remodel 20,999
- Machinery and Equipment
 - Animal Control Isolation Units 6,442
 - Bizhub Copiers (5) 45,195
 - Dust and Waterproof Radios 13,001
 - Tree/Brush Chipper 37,129
- Vehicles
 - Onsite Truck with Equipment 27,593
 - Police Explorers & Equipment (3) 146,137
 - Pierce Pumper Fire Engine 535,306
 - Used Bucket Truck 9,800

Outstanding Debt:

At year-end, the Town had \$37.5 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS pension liability, and compensated absences. The total liabilities increased compared to the prior year 12.9 percent. \$1.3 million of the obligations shown in table 4 are due within one year.

Outstanding Debt at Year-end

	Governmental Activities	
	2017	2016
Bonds payable & accreted interest	\$10,762,578	\$11,088,863
Loans payable	31,692	45,744
Capital leases	1,028,877	820,632
OPEB	5,857,232	5,632,231
CAL FIRE OPEB Note	406,968	473,895
Net pension liability	19,003,356	14,725,536
Compensated absences	393,411	403,634
Total Liabilities	\$37,484,114	\$33,190,535

No additional bonds or notes were issued in 2016/17. The additional revenues from Measure C are funding the purchase of deferred equipment and vehicle replacements that are being financed through lease purchases. So, three leases were added during the year. By capping benefits for all employee groups and by starting an irrevocable trust to begin funding the future obligation, the Town is containing the OPEB GASB 45 obligation. However, the Town was only able to contribute \$25,000 to the obligation in 2016/17. Despite the Town's contribution toward the net pension liability as dictated by CalPERS, the net pension liability increased. The Town has taken measures to mitigate these benefits in the future and the obligation is being amortized over a period of about 25 years.

Conclusion:

The 2016/17 audit confirms the progress the Town continues to make toward financial stability. Staff would be remiss however, not to focus Council and the community on the areas of continued weakness. The Town has eroded its net position town wide. There is over \$19 million of unfunded pension liability and over \$5 million in other post-employment benefits on the balance sheet. This of course does not mean that the Town will have to pay these obligations in one year, but does mean that nearly all of the Town's available assets would be used to retire these liabilities. While these obligations are not an annual requirement, the Town would be prudent to fund whatever possible toward reducing these obligations or at least creating assets that can fund them in the future.

Measure C funds are extremely helpful in addressing deferred maintenance and equipment replacement deficiencies in the general fund the next few years. However, true fiscal health will not be obtained until revenues are diversified and the Town can fund asset replacement without the aid of Measure C. In addition, the reserves still fall short of funding all cash flow requirements for operations. The general fund budget is balanced on a thin margin and in the event of an emergency or another economic downturn, the Town general fund would be limited to what it could endure.

Fiscal Impact Analysis:

The action to receive and file the 2016/17 audit report does not result in a cost to the Town of Paradise. Recommendations contained in the management letter have no costs associated with implementation. The recommendations are procedural in nature and do not carry an implementation cost.

**TOWN OF PARADISE
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis	3 - 11
Basic Financial Statements:	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds:	
Balance Sheet - Governmental Funds	14 - 15
Reconciliation of the Governmental Funds - Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17 - 18
Reconciliation of the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	19
Fiduciary Funds	
Statement of Fiduciary Net Position	20
Statement of Changes in Fiduciary Net Position	21
Notes to Basic Financial Statements	22 - 58
Required Supplemental Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	59 - 60
Schedule Of Revenues, Expenditures And Changes In Fund Balance - Budget and Actual - Home Grant Fund	61
Schedule Of Revenues, Expenditures And Changes In Fund Balance - Budget and Actual - CAL Home Rehabilitation Fund	62
Schedule of Funding Progress - Other Postemployment Benefits (OPEB)	63
Schedule of Town's Proportionate Share of the Net Pension Liability	64
Schedule of Pension Contributions	65

TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page</u>
Other Supplemental Information	
Non-major Governmental Funds	
Combining Balance Sheet	67 - 77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	78 - 88
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:	
Cluster Septic Fund	89
Animal Control Shelter Fund	90
Gas Tax Fund	91
Traffic Safety Fund	92
Special Projects Fund	93
Business and Housing Services Fund	94
HUD Revolving Loan Fund	95
SLESF Fund	96
Citizen Police Fund	97
Asset Seizure Fund	98
Highway Safety Improvement Fund	99
Active Transportation Program	100
95 Impact Signalization Fund	101
95 Impact PDFC Fund	102
95 Impact FDFC Fund	103
95 Impact Road Fund	104
Building Safety & Waste Water Services Fund	105
Local Transportation Fund	106
Housing Authority Fund	107
Abandoned Vehicle Fund	108
95 Impact Drainage Fund	109
AVOID Fund	110
General Plan Fee Fund	111
Traffic Safety - DUI Impound Fees Fund	112

TOWN OF PARADISE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

	<u>Page</u>
AB 109 State Fund	113
Other Supplemental Information (continued)	
Clark Road Signal Fund	114
Tree Replacement In Lieu Fund	115
Hydrant Maintenance Fund	116
Disability Access & Education Fund	117
SMIP Fund	118
Police Department Seizures Fund	119
Police Trading Cards Fund	120
Canine Protect Fund	121
Fire Fund	122
Animal Control Fund	123
Police Fund	124
Special Projects Donations Fund	125
Memorial Trailway	126
Transportation Capital Projects Fund	127
State Water Board Prop 1 Grant	128
Capital Leases Fund	129
Wastewater Design Assessment District	130
Fiduciary Funds:	
Private Purpose Trust Funds:	
Combining Statement of Fiduciary Net Position	131
Combining Statement of Changes in Fiduciary Net Position	132
Agency Funds	
Combining Statement of Fiduciary Assets and Liabilities	133
Statement of Changes in Fiduciary Assets and Liabilities	134



INDEPENDENT AUDITOR'S REPORT

To the Town Council
Town of Paradise
Paradise, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Paradise's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paradise, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2018, on our consideration of the Town of Paradise's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Paradise's internal control over financial reporting and compliance.



Sacramento, California
January 31, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Paradise's financial performance provides an overview of the Town's financial activities for the fiscal year ending June 30, 2017. Please read it in conjunction with the Town's financial statements.

USING THIS ANNUAL REPORT

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

REPORTING THE TOWN AS A WHOLE

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

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

The Town maintains a similar financial position as compared to the prior year with a focus on infrastructure improvements and maintenance projects. Overall, total assets improve 2 percent. The Town actively sought funding for capital improvement projects and increased capital assets 12 percent. Cash and investments decrease 14 percent, and accounts and interest receivables decrease 16 percent. The Town removes \$604,000 of unenforceable advances made to the Successor Agency and the advances receivable decreases 33 percent. Finally, continued grant funding allows business and housing loan programs to thrive and the receivable increases 6 percent.

The Town reports \$19.51 million of pension liability and pension related net deferred use of resources to its activities as compared to \$16.48 million the prior year. The Town contracts with CalPERS for Pension benefits for its employees. The Town has reduced benefits for new hires and is making the required contributions toward the long-term pension obligation just described. This obligation is being amortized over about a 25-year period. These annual contributions are currently manageable for the Town but will create financial strain in future years.

Noncurrent liabilities due within one year remain the same at \$1.3 million while noncurrent liabilities due in more than one year decrease 2 percent to \$11.3 million. Total liabilities increase 9 percent.

Table 1
Net Position

	Governmental Activities	
	2017	2016
Current and other assets	\$20,715,029	\$21,823,920
Capital assets	18,547,274	16,576,728
Total Assets	39,262,303	38,400,648
Long term liabilities (due in more than one year)	(17,148,691)	(17,118,579)
Net pension liability	(19,003,356)	(14,725,536)
Other liabilities	(2,066,899)	(3,065,162)
Total Liabilities	(38,218,946)	(34,909,277)
Deferred outflow of resources	3,740,417	1,108,629
Deferred inflow of resources	(4,242,666)	(2,861,456)
Net Deferred Use of Resources	(502,249)	(1,752,827)
Net Position:		
Invested in capital assets, net of debt	17,486,705	9,930,353
Restricted	3,366,413	3,813,495
Unrestricted	(20,312,010)	(12,005,304)
Total Net Position	\$541,108	\$1,738,544

Table 2 below shows another perspective of the net assets of the Town. The Town's total general revenues which includes property taxes and sales and use taxes grew 4 percent. In November 2014, citizens of the Town of Paradise approved a six year 0.50 percent transactions and use tax (Measure C) which took effect April 1, 2015. This provided over \$1.3 million of revenues for the Town this fiscal year. In total, revenues decrease 1 percent.

Despite the Town's past efforts of reduced benefits for new hires and reduced workforce, the pension obligation continues to increase. General government expenses have increased \$3.9 million primarily from recording the current year pension obligation increase. All but one other expense function, including interest on long-term debt, have decreased. Measure C funded the most critical deferred needs last fiscal year, so most programs and functions have reduced expenses this year. Community development decreases 39 percent, public safety decreases 2%, public works decreases 16%, and streets decrease 5%. In total, expenses increase 3 million or 19 percent.

Table 2
Changes in Net Assets

	Governmental Activities	
	2017	2016
Revenues		
Program Revenues:		
Charges for Services	\$1,388,301	\$1,031,196
Operating Contributions & Grants	2,821,056	3,937,089
Capital Contributions & Grants	1,587,615	1,418,327
General Revenues:		
Property Taxes	4,854,651	4,644,191
Other Taxes	4,599,596	4,473,342
Motor vehicle in-lieu	2,252,443	2,143,018
Other general revenues	<u>123,192</u>	<u>117,141</u>
Total Revenues	<u>17,626,854</u>	<u>17,764,304</u>
Program expenses		
General Government	6,095,631	2,170,400
Community Development	600,034	989,334
Public Safety	8,302,395	8,482,924
Public Works	1,032,161	1,235,392
Parks & Recreation	190,829	187,002
Streets	1,907,411	2,004,027
Interest on Long Term Debt	<u>695,829</u>	<u>710,116</u>
Total Expenses	<u>18,824,290</u>	<u>15,779,195</u>
Change in Net Position before prior period adjustments	(1,197,436)	1,985,109
Prior period adjustments	<u>0</u>	<u>11,415,820</u>
Change in net assets	<u>(\$1,197,436)</u>	<u>\$13,400,929</u>

THE TOWN'S FUNDS

As the Town completed the year, its governmental funds, (as presented in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances), reported a combined fund balance of \$7.17 million. This is a 10 percent decrease in governmental fund balances; however, unassigned fund balances improve to \$1.4 million. Unassigned funds provide critical cash flow for government operations.

General Fund Highlights

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

The Town's general fund revenues reflect a 4 percent growth or \$420,982. Taxes and assessments provide 97 percent of the general fund revenues. The temporary 0.50 percent transaction and use tax, Measure C, provides \$1.3 million of those revenues.

Expenses reflect a 12 percent increase; however, the "bad debt" write off of the \$604,000 successor agency uncollectable cash advance makes up 5 percent of the increase. With the increased revenues, the Town was able to restore some critical operating expenses and capital outlay investments to the general fund. The general fund maintains historically low full time equivalency employees of 47.36 employees for the fiscal year, a 4 increase from the prior year, but well below its pre-recession levels of 81.32.

As expected in the general fund, public safety represents 62 percent of general fund expenditures. Public safety expenditures increased 4 percent in order to maintain appropriate level of services for the community. Debt service principal and interest reflect an increase of \$95,627 and this is including the \$30,000 scheduled increase for the Pension Obligation Bond. The Town is financing long deferred equipment and vehicle replacement for police and fire operations with funding by Measure C.

With the \$604,000 bad debt write off, expenses exceed revenues by \$648,703 before transfers are reported. After transfers, the net change in general fund balance is a negative \$451,855. The ending general fund balance for June 30, 2017 is \$3,243,403. Of this, \$1.35 million is the remaining non-spendable but enforceable successor agency loan that is being repaid over time. Most importantly unassigned reserves are \$1.44 million. The unassigned reserves reduce the amount of cash needed to be borrowed annually to fund operations. This is a significant improvement compared to three years ago when there were no unassigned reserves available.

Other Key Governmental Funds

The animal control fund saw an increase in revenues and transfers in of \$4,988, or 2.3 percent. \$40,713 was transferred in from the animal control donation fund to balance the fund. Most other revenues showed little change. The nonprofit organization, Paradise Animal Shelter Helpers, reduced their financial support reimbursing \$5,998 of certain shelter expenses compared to \$20,593 the prior year. Expenditures and transfers out decrease \$5,440 or 2 percent. As the Town retains restored staffing levels to maintain services, the fund is not self-sustaining. The remaining animal control donation funds will be used next fiscal year and Measure C expires in three more years. A decision will need to be made soon to, locate another funding source, or to decrease services.

The building safety and wastewater services fund had revenues and transfers in of \$903,236, an increase of \$3,656 or less than 1 percent. Expenses and transfers out increased \$75,299 to \$893,000, which is an increase of 8 percent. The fund now has an ending fund balance of \$483,241. This fund is vulnerable to economic downturns and must maintain sufficient reserves to maintain adequate staffing and for equipment replacement. This fund accounts for the services provided to monitor building and onsite development.

Regional surface transportation program funds of \$301,055 are recorded directly to the state gas tax/street maintenance fund this year instead of through transfers in. For comparison, the prior year

transferred funds are included as revenues, and revenues decrease \$63,145. Transfers in from grant reimbursements also decrease \$10,518. Expenses and transfers out decrease \$60,556, but expenses and transfers out exceeded revenues and transfers in by \$180,196. This results in an ending fund balance of \$90,990. The Road Repair and Accountability Act of 2017 will provide additional funding starting next fiscal year and will prevent any further erosion of the fund balance.

The capital improvement project fund became a major governmental fund last year. The Town has been actively seeking grants and funding to help improve the Town's road safety, drainage issues and infrastructure. The fund acts as a clearing fund where project expenses are matched up to their funding sources. \$2.20 million in activity was recorded this year compared to \$1.95 million the prior year, an increase of 13 percent.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At fiscal year-end 2017, the Town had \$18,547,274, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles. This amount represents a net increase of \$1,970,546 after depreciation, or 11 percent compared to the prior year. With the additional funding from Measure C, progress was made to replace and restore assets. Buildings and improvements, infrastructure, and vehicles all reflect a net increase in assets. Only machinery and equipment reflects a small net decrease.

The Town's fiscal year 2017 capital budget included \$4.3 million in street maintenance, rehabilitation, and new construction and design. The Town accomplished progress of \$2.3 million of which \$1.7 million represents project completion. Some projects are in the final stages before completion, while others are starting preliminary engineering and design. The capital improvement projects are primarily funded through federal and state grants. This year's capital assets additions are:

- Construction in Process:
 - Almond Street Multi-Modal Improvements 144,316
 - Clark Road Safety Enhancements 8,307
 - Cypress Curve Realignment 75,961
 - Downtown Paradise Equal Mobility 57,490
 - Greenwood Drive Repair 673
 - Maxwell School Connectivity 25,691
 - Measure C Funded 2016 Road Rehabilitation 500,914
 - Memorial Trailway Enhancements 10,720
 - Paradise Sewer Feasibility 292,604
 - Pearson Road Bike & Pedestrian Improvements 1,350
 - Pearson Road School Connectivity 601,037
 - Pearson Road Shoulder Widening 410,213
 - Ponderosa School Connectivity 112,830
 - Skyway/Black Olive Signal 68,885
 - Systemic Safety Analysis 480

- Buildings and Improvements
 - Police Department Emergency Power 84,690
 - Police Department Siding 53,879
 - Town Hall Remodel 20,999
- Machinery and Equipment
 - Animal Control Isolation Units 6,442
 - Bizhub Copiers (5) 45,195
 - Dust and Waterproof Radios 13,001
 - Tree/Brush Chipper 37,129
- Vehicles
 - Onsite Truck with Equipment 27,593
 - Police Explorers & Equipment (3) 146,137
 - Pierce Pumper Fire Engine 535,306
 - Used Bucket Truck 9,800

Table 3 below shows the \$18.5 million, net of depreciation, in a broad range of capital assets, including police and fire equipment, buildings, roads, and vehicles.

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

	Governmental Activities	
	2017	2016
Land	\$1,375,284	\$1,375,284
Construction in progress	2,813,957	2,212,501
Buildings and improvements	515,603	430,772
Infrastructure	12,202,275	11,438,778
Machinery and equipment	397,041	405,755
Vehicles	<u>1,243,114</u>	<u>713,638</u>
Totals	\$18,547,274	\$16,576,728

Debt

At year-end, the Town had \$37.5 million in notes, bonds, capital leases, other post-employment benefits (OPEB), CalPERS pension liability, and compensated absences. The total liabilities increased compared to the prior year 12.9 percent. \$1.3 million of the obligations shown in table 4 are due within one year.

Table 4
Outstanding Debt at Year-end

	Governmental Activities	
	2017	2016
Bonds payable & accreted interest	\$10,762,578	\$11,088,863
Loans payable	31,692	45,744
Capital leases	1,028,877	820,632
OPEB	5,857,232	5,632,231
CAL FIRE OPEB Note	406,968	473,895
Net pension liability	19,003,356	14,725,536
Compensated absences	<u>393,411</u>	<u>403,634</u>
Total Liabilities	\$37,484,114	\$33,190,535

No additional bonds or notes were issued in 2016/17. The additional revenues from Measure C are funding the purchase of deferred equipment and vehicle replacements that are being financed through lease purchases. So, three leases were added during the year. By capping benefits for all employee groups and by starting an irrevocable trust to begin funding the future obligation, the Town is containing the OPEB GASB 45 obligation. However, the Town was only able to contribute \$25,000 to the obligation in 2016/17. Despite the Town's contribution toward the net pension liability as dictated by CalPERS, the net pension liability increased. The Town has taken measures to mitigate these benefits in the future and the obligation is being amortized over a period of about 25 years.

Please refer to Notes 7, 8 and 9 for more detailed information about the obligations outstanding.

THE TOWN AS TRUSTEE

The Town is the trustee, or fiduciary, for an employee bank fund and a police department found money fund. As of January 2012, it elected to become the successor agency of the former Paradise Redevelopment Agency (Agency). The Town's current role is to manage the receipt and disbursement of monies related to debt service of enforceable obligations of the Agency. The Town also manages a general trust fund. All of the related activity is being accounted for in private-purpose trust funds. The Town is responsible for the assets in these funds and must only use these funds as indicated in the trust arrangements. The Town's fiduciary activities related to the Agency and the general trust fund are reported in a Statements of Net Position and Changes in Net Position. The other fiduciary activities are reported under a Statement of Fiduciary Assets and Liabilities and Changes in Assets and Liabilities. The activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds total assets are \$7,063 and the private-purpose trust funds net position is negative \$6.63 million as of June 30, 2017.

NEXT YEAR'S BUDGET AND ASSUMPTIONS

At the issuance of these financial statements, seven of the twelve months has been completed of the 2017/18 fiscal year. The Town has also just completed its comprehensive mid-year budget report which confirms that the local economy is continuing to show growth. Property taxes and motor vehicle in lieu are projected to grow 4.0 percent and 3.4 percent respectively. The Town's limitations for commerce growth continue to constrain sales taxes, which will grow a modest 1 percent. However, other consumer spending driven revenues like franchise fees and transient occupancy taxes project growth. In addition, Measure C will provide additional funding of about \$1.3 million a year for four more years. Most other governmental funds remain healthy with adequate reserves. Additional funding is needed to sustain animal control services. The amended general fund budget for 2017/18 currently has \$13.02 million available for appropriations, including transfers in. This is a 4 percent increase in revenues compared to the audit year being reported.

The Town will maintain a balanced general fund budget for 2017/18 and will add about \$24,500 to its unassigned reserves bringing the total unassigned reserves to about \$1.38 million. These unassigned reserves are 10.8 percent of the total projected 2017/18 appropriations. These reserves lessen the size of the Tax Revenue Anticipation Note the Town will obtain in 2018/19, thereby reducing interest expenses. Highlights of the measures in place in 2017/18 to maintain financial stability:

- ✓ 0.50 percent general transaction and use tax, Measure C, to generate additional revenues of \$1.3 million a year until 2020/21.
- ✓ All employees are paying 100% of the CalPERS employee contribution which is 7% of salary for Miscellaneous Employees and 9% for Public Safety Employees.
- ✓ All employee units have agreed to cap the amount the Town contributes toward health insurance premiums as a way to reduce the OPEB obligation.
- ✓ New hires are now entering second and third tiers of retirement plans which are providing some immediate expenditure savings.
- ✓ By cutting back and restructuring in non-general fund activities, the Town has eliminated the need for the general fund to transfer funds into any other fund in order to eliminate structural deficits.

The general fund five-year budget projection shows that expenses will exceed revenues in the last three years of the projection. However, Town Council and Management are committed to maintaining a balanced budget and rebuilding available reserves. Cutbacks will be made if necessary. Management and elected officials are also evaluating cost recovery and other ways to diversify the revenues of the Town. Finally, of high importance will be establishing policies that minimize unfunded liability and reduces the future obligations of the Town to a level that the Town can sustain.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

TOWN OF PARADISE
STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and investments (Note 3)	\$ 4,165,807
Restricted cash and investments with fiscal agents (Note 3)	4,365
Accounts receivable	2,330,037
Interest receivable	9,963
Prepaid items	56,557
Advance to the Successor Agency (Note 14)	1,334,971
Loans receivable (Note 4)	12,813,329
Capital assets (Note 5):	
Nondepreciable:	
Land and construction in progress	4,189,241
Depreciable:	
Infrastructure, buildings, vehicles, and equipment	27,499,667
Accumulated depreciation	<u>(13,141,634)</u>
Total capital assets	<u>18,547,274</u>
Total Assets	<u>39,262,303</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>	
2017 Pension contributions (Note 8)	1,189,673
Changes in the net pension liability (Note 8)	<u>2,550,744</u>
Total Deferred Outflows of Resources	<u>3,740,417</u>
<u>LIABILITIES</u>	
Accounts payable	642,236
Accrued wages	80,209
Unearned revenue	12,387
Noncurrent liabilities (Note 7):	
Due within one year	1,332,067
Due in more than one year	11,291,459
Other post employment benefits (Note 9)	5,857,232
Net pension liability (Note 8)	<u>19,003,356</u>
Total Liabilities	<u>38,218,946</u>
<u>DEFERRED INFLOW OF RESOURCES</u>	
Changes in the net pension liability (Note 8)	<u>4,242,666</u>
<u>NET POSITION</u>	
Net investment in capital assets	17,486,705
Restricted for:	
Public safety	500,289
Streets and roads	1,310,242
Community development	420,644
Wastewater and drainage	1,135,238
Unrestricted	<u>(20,312,010)</u>
Total Net Position	<u>\$ 541,108</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 6,095,631	\$ 132,401	\$ 53,544	\$ 22,000	\$ (5,887,686)
Community development	600,034	964,775	807,951	-	1,172,692
Public safety	8,302,395	212,737	278,913	-	(7,810,745)
Public works	1,032,161	45,531	850,824	-	(135,806)
Parks and recreation	190,829	2,920	-	-	(187,909)
Streets	1,907,411	29,937	829,824	1,565,615	517,965
Interest on long term debt	695,829	-	-	-	(695,829)
Total Governmental Activities	<u>\$ 18,824,290</u>	<u>\$ 1,388,301</u>	<u>\$ 2,821,056</u>	<u>\$ 1,587,615</u>	<u>\$ (13,027,318)</u>

General Revenues:

Taxes:

Secured and unsecured property taxes	\$ 4,854,651
Sales and usage taxes	3,192,199
Transient lodging tax	211,374
Franchise taxes	975,751
Real property transfer taxes	88,125
Other taxes	132,147
Motor vehicle in-lieu, unrestricted	2,252,443
Homeowners property tax relief, unrestricted	66,507
Investment income	29,720
Other	26,965
Total General Revenues	<u>11,829,882</u>

Change in Net Position (1,197,436)

Net Position - July 1, 2016 1,738,544

Net Position - June 30, 2017 \$ 541,108

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	<u>General Fund</u>	<u>Home Grant Fund</u>	<u>Cal Home Rehabilitation Fund</u>
<u>ASSETS</u>			
Cash and investments	\$ 721,987	\$ 146,610	\$ -
Restricted cash and investments with fiscal agents	4,365	-	-
Accounts receivable	1,109,619	40,000	-
Interest receivable	3,309	294	4
Prepaid items	15,466	-	-
Due from other funds	415,909	-	-
Advance to the Successor Agency	1,334,971	-	-
Loans receivable	<u>-</u>	<u>9,645,438</u>	<u>2,454,143</u>
Total Assets	<u>\$ 3,605,626</u>	<u>\$ 9,832,342</u>	<u>\$ 2,454,147</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 298,152	\$ 7349	\$ -
Accrued wages	56,853	-	-
Due to other funds	7,218	2,229	779
Unearned revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>362,223</u>	<u>9,578</u>	<u>779</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources	<u>-</u>	<u>9,645,438</u>	<u>2,454,143</u>
<u>FUND BALANCES</u>			
Nonspendable	1,350,437	-	-
Restricted	-	177,326	-
Assigned	453,423	-	-
Unassigned	<u>1,439,543</u>	<u>-</u>	<u>(775)</u>
Total Fund Balances	<u>3,243,403</u>	<u>177,326</u>	<u>(775)</u>
Total Liabilities and Fund Balances	<u>\$ 3,605,626</u>	<u>\$ 9,832,342</u>	<u>\$ 2,454,147</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
JUNE 30, 2017

	<u>Capital Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and investments	\$ 289,392	\$ 3,007,818	\$ 4,165,807
Restricted cash and investments with fiscal agents	-	-	4,365
Accounts receivable	-	1,180,418	2,330,037
Interest receivable	-	6,356	9,963
Prepaid items	-	41,091	56,557
Due from other funds	-	588,333	1,004,242
Advance to the Successor Agency	-	-	1,334,971
Loans receivable	-	713,748	12,813,329
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 289,392</u>	<u>\$ 5,537,764</u>	<u>\$ 21,719,271</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 304,353	\$ 32,382	\$ 642,236
Accrued wages	-	23,356	80,209
Due to other funds	-	994,016	1,004,242
Unearned revenue	-	12,387	12,387
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>304,353</u>	<u>1,062,141</u>	<u>1,739,074</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources	-	713,748	12,813,329
	<u> </u>	<u> </u>	<u> </u>
<u>FUND BALANCES</u>			
Nonspendable	-	41,091	1,391,528
Restricted	-	3,729,060	3,906,386
Assigned	-	-	453,423
Unassigned	(14,961)	(8,276)	1,415,531
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>(14,961)</u>	<u>3,761,875</u>	<u>7,166,868</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 289,392</u>	<u>\$ 5,537,764</u>	<u>\$ 21,719,271</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

Total fund balances of governmental funds	\$ 7,166,868
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Amounts reported for governmental activities in the Statement of Net Position are different from those reported in the governmental funds because of the following:

Capital assets net of accumulated depreciation of \$13,141,634 have not been included as financial resources in the governmental funds	18,547,274
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Deferred charges represent costs associated with the issuance of long-term debt, which are deferred and amortized over the period during which the debt is outstanding. The costs are reported as expenditures of current financial resources in the governmental funds	12,813,329
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Bonds payable	(6,097,857)
Loans payable	(31,692)
Accrued interest payable	(4,664,721)
Capital leases payable	(1,028,877)
Other post-employment benefits	(5,857,232)
CDF retiree health vesting	(406,968)
Net pension liability	(19,003,356)
Compensated absences	(393,411)

Deferred inflows of resources related to charges in the net pension liability are not applicable to the current period.	(4,242,666)
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Deferred outflows related to changes in the net pension liability (asset) are not reported in the governmental funds:	2,550,744
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Deferred outflows of resources related to 2017 pension contributions were made subsequent to the measurement date.	<u>1,189,673</u>
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Net position of governmental activities	\$ <u><u>541,108</u></u>
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See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Home Grant Fund	Cal Home Rehabilitation Fund
<u>REVENUES</u>			
Taxes and assessments	\$ 11,641,050	\$ -	\$ -
Licenses, permits, and impact fees	8,549	-	-
Fines and forfeitures	58,264	-	-
Use of money and property	13,188	728	8
Intergovernmental revenues	93,150	297,013	68,650
Charges for services	188,306	-	-
Program income	-	280,584	61,502
Other revenues	<u>55,513</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>12,058,020</u>	<u>578,325</u>	<u>130,160</u>
<u>EXPENDITURES</u>			
Current:			
General government	2,657,137	-	-
Community development	187,216	326,097	344,749
Public safety	7,913,923	-	-
Public works	55,053	-	-
Parks and recreation	13,524	-	-
Streets	-	-	-
Capital Outlay	471,705	-	-
Debt service:			
Principal	969,975	-	-
Interest and fiscal charges	<u>438,190</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>12,706,723</u>	<u>326,097</u>	<u>344,749</u>
Excess of revenues over (under) expenditures	<u>(648,703)</u>	<u>252,228</u>	<u>(214,589)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from the issuance of debt	-	-	-
Transfers in	702,213	-	-
Transfers out	<u>(505,365)</u>	<u>(117,303)</u>	<u>(34,276)</u>
Total Other Financing Sources (Uses)	<u>196,848</u>	<u>(117,303)</u>	<u>(34,276)</u>
Net Change in Fund Balances	(451,855)	134,925	(248,865)
Fund Balances (Deficits) - July 1, 2016	<u>3,695,258</u>	<u>42,401</u>	<u>248,090</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 3,243,403</u>	<u>\$ 177,326</u>	<u>\$ (775)</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Capital Improvement</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
<u>REVENUES</u>			
Taxes and assessments	\$ -	\$ 132,147	\$ 11,773,197
Licenses, permits, and impact fees	-	923,003	931,552
Fines and forfeitures	-	33,723	91,987
Use of money and property	-	15,795	29,719
Intergovernmental revenues	-	3,622,756	4,081,569
Charges for services	-	106,926	295,232
Program income	-	11,181	353,267
Other revenues	<u>22,000</u>	<u>74,900</u>	<u>152,413</u>
Total Revenues	<u>22,000</u>	<u>4,920,431</u>	<u>17,708,936</u>
<u>EXPENDITURES</u>			
Current:			
General government	-	9,152	2,666,289
Community development	-	523,955	1,382,017
Public safety	-	205,914	8,119,837
Public works	-	965,266	1,020,319
Parks and recreation	-	-	13,524
Streets	-	1,167,747	1,167,747
Capital Outlay	2,203,120	576,698	3,251,523
Debt service:			
Principal	-	52,674	1,022,649
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>438,190</u>
Total Expenditures	<u>2,203,120</u>	<u>3,501,406</u>	<u>19,082,095</u>
Excess of revenues over (under) expenditures	<u>(2,181,120)</u>	<u>1,419,025</u>	<u>(1,373,159)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from the issuance of debt	-	565,990	565,990
Transfers in	2,166,457	495,025	3,363,695
Transfers out	<u>-</u>	<u>(2,706,751)</u>	<u>(3,363,695)</u>
Total Other Financing Sources (Uses)	<u>2,166,457</u>	<u>(1,645,736)</u>	<u>565,990</u>
Net Change in Fund Balances	(14,663)	(226,711)	(807,169)
Fund Balances (Deficits) - July 1, 2016	<u>(298)</u>	<u>3,988,586</u>	<u>7,974,037</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ (14,961)</u>	<u>\$ 3,761,875</u>	<u>\$ 7,166,868</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
RECONCILIATION OF THE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

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

Net change in fund balances - total governmental funds	\$ (807,169)
Amounts reported for governmental activities in the Statement of Activities are different because of the following:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
Capital asset purchases capitalized	3,291,642
Depreciation expense	(1,321,096)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Capital lease obligation principal payments	357,745
Bond principal payments	553,594
Notes payable payments	14,052
Accreted interest, net change	(227,309)
Issuance of debt issues are an other financing source in governmental funds, but an increase in long-term liabilities in the Statement of Net Position.	
Proceeds from capital lease	(565,990)
Receipts of payments and disbursements of funds related to notes and loans receivables are reported as revenues and expenditures, respectively, in governmental funds, but an increase and decrease, respectively, in notes receivable in the Statement of Net Position.	
Loan program receipts	(373,629)
Interest accrual on loans	291,452
Loans made during the year	764,361
The amounts below, included in the Statement of Activities, do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in the governmental funds (net change):	
Compensated absences	10,223
Pension expense related to deferred outflows and inflows of resources	(3,027,237)
Other post-employment benefits	(225,002)
CDF retiree health vesting	<u>66,927</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (1,197,436)</u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Private- Purpose Trust Funds	Agency Funds
<u>ASSETS</u>		
Cash and investments	\$ 247,184	\$ 7062
Restricted cash and investments with fiscal agents	419,378	-
Due from the Town	27	-
Interest receivable	<u>-</u>	<u>1</u>
Total Assets	<u>666,589</u>	<u>7,063</u>
<u>LIABILITIES</u>		
Accounts payable	59,175	-
Accrued payroll payable	152	-
Interest payable	22,211	-
Due to others	-	7,063
Long-term debt, due within one year	90,000	-
Long-term debt, due in more than one year	<u>7,124,971</u>	<u>-</u>
Total Liabilities	<u>7,296,509</u>	<u>\$ 7,063</u>
<u>NET POSITION</u>		
Unrestricted	<u>(6,629,920)</u>	
Total net deficit	<u>\$ (6,629,920)</u>	

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Private- Purpose Trust Funds
	<hr/>
<u>ADDITIONS</u>	
Taxes and assessments	\$ 496,369
Investment revenue	<u>623,705</u>
Total Additions	<u>1,120,074</u>
<u>DEDUCTIONS</u>	
Administrative expenses	10,285
Interest expense	579,417
Intergovernmental expenses	<u>69,234</u>
Total Deductions	<u>658,936</u>
Changes in net position	461,138
Net deficit - July 1, 2016	<u>(7,091,058)</u>
Net deficit - June 30, 2017	<u><u>\$ (6,629,920)</u></u>

See accompanying notes to the basic financial statements.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The accompanying basic financial statements present the financial activity of the Town of Paradise (Town), which is the primary government.

B. Basis of Presentation

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

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

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the overall Town government except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. The Town's net position is reported in three parts - net investment in capital assets, restricted net position, and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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

Fund Financial Statements

The fund financial statements provide information about the Town's funds, including fiduciary funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The Town does not have any proprietary funds. An emphasis is placed on major funds within the governmental category with each major fund displayed in a separate column. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

C. Major Funds

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

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

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

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

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

D. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.
- c. As agency funds report only assets and liabilities, they do not have a measurement focus. However, they use the accrual basis of accounting to recognize receivables and payables. The economic resources measurement focus and the accrual basis of accounting is used for trust funds.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

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

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

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

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

E. Property Taxes

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

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

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

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

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

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

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

G. Accounts and Interest Receivable

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

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

H. Capital Assets

Government-wide Statements

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Fund Financial Statements

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

I. Long Term Liabilities

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

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

J. Compensated Absences

Compensated absences comprise unused vacation leave and compensatory time off, which are accrued as earned. The Town's liability for compensated absences is recorded in the government-wide Statement of Net Position for governmental funds. A liability is calculated for all the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary and related payroll costs are those in effect at June 30, 2017. The amount of accrued sick pay is not due upon termination and therefore is not recorded as a liability for the Town.

K. Deferred Outflows/Inflows of Resources

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Pensions

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

M. Interfund Transactions

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

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

N. Equity Classifications

Government-wide Statements

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

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

Fund Statements

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

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund and residual negative fund balance of special revenue and capital project funds.

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

O. Use of Estimates

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

P. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2016, the Town implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 77

In August 2015, GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires disclosure of tax abatement Information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The Town did not have any such agreements as of June 30, 2017.

Government Accounting Standards Board Statement No. 80

In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units an Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The Town does not have such a component unit; therefore is not affected by the implementation of this standard.

Q. Future Government Accounting Standards Board Statements

These statements are not effective until July 1, 2017 or later. The Town has not determined the effects on the financial statements.

Government Accounting Standards Board Statement No. 75

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB, and replaces Statements No. 45 and 57. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB. The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2018.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

Government Accounting Standards Board Statement No. 83

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

Government Accounting Standards Board Statement No. 84

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

Government Accounting Standards Board Statement No. 85

In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The Town has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the Town's fiscal year ending June 30, 2018.

Government Accounting Standards Board Statement No. 86

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

Government Accounting Standards Board Statement No. 87

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

There were no budgets prepared for the Cluster Septic Fund, Special Projects Fund, Avoid Fund, Hydrant Maintenance Fund, Police Fund, Special Projects Donation Fund, Memorial Trailway Fund, Capital Leases Fund, and the Wastewater Design Assessment District Fund.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

B. Excess of Expenditures and Transfers Out over Appropriations

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

<u>Fund</u>	<u>Final Appropriation</u>	<u>Expenditures and Transfers Out</u>	<u>Excess</u>
Major Fund:			
General Fund	\$ 12,475,531	\$ 12,706,723	\$ 231,192
Cal Home Rehabilitation Fund	\$ 279,671	\$ 379,025	\$ 99,354
Non-major Funds:			
SLESF Fund	\$ 100,010	\$ 100,011	\$ 1
Abandoned Vehicle Fund	\$ 15,112	\$ 19,333	\$ 4,221
Avoid Fund	\$ -	\$ 18,068	\$ 18,068
Traffic Safety - DUI Impound Fees Fund	\$ 4,440	\$ 6,894	\$ 2,454
Hydrant Maintenance Fund	\$ -	\$ 5,571	\$ 5,571
Canine Protect Fund	\$ -	\$ 4,352	\$ 4,352
Special Projects Donations Fund	\$ -	\$ 1,652	\$ 1,652
Transportation Capital Projects Fund	\$ 151,222	\$ 226,827	\$ 75,605
Capital Leases Fund	\$ -	\$ 566,054	\$ 566,054

C. Fund Deficits

The Cal Home Rehabilitation Fund, Capital Improvement, Cluster Septic Fund, Highway Safety Improvement, Active Transportation Program, Special Projects Donations Fund had fund balance deficits of \$775, \$14,961, \$4,339, \$2,421, \$955, \$561 respectively at June 30, 2017. The fund balance deficits are primarily due to the Town incurring costs in excess of revenues. The Town will alleviate this deficit as revenues are received.

NOTE 3: CASH AND INVESTMENTS

Cash and investments as of June 30, 2017 were classified in the accompanying financial statements as follows:

Governmental activities:	
Cash and investments	\$ 4,165,807
Restricted cash and investments with fiscal agents	<u>4,365</u>
Total governmental activities	<u>4,170,172</u>
Fiduciary activities:	
Cash and investments	254,246
Restricted cash and investments with fiscal agents	<u>419,378</u>
Total fiduciary activities	<u>673,624</u>
Total cash and investments	<u>\$ 4,843,796</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Cash and investments were carried at fair value as of June 30, 2017 and consisted of the following:

Petty cash	\$ 1,350
Deposits with financial institutions	798,387
Investments	<u>4,044,059</u>
Total cash and investments	<u>\$ 4,843,796</u>

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

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Investments Authorized by Debt Agreements

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

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

Investment Valuation

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Town's money market funds held by bond trustees were measured using Level 2 inputs at June 30, 2017.

Disclosure Relating to Interest Rate Risk

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

Information about the sensitivity of the fair values of the Town's investments (including investments held by bond trustee) to market rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity as of June 30, 2017:

Investment Type	Remaining Maturity		
	12 months or less	1-5 years	Fair Value
State Investment Pool (LAIF)	\$ 3,861,760	\$ -	\$ 3,861,760
Held by bond trustee:			
Money market funds	182,299	-	182,299
	<u>\$ 4,044,059</u>	<u>\$ -</u>	<u>\$ 4,044,059</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The Town had no investments (including investments held by bond trustees) that were highly sensitive to interest rate fluctuations as of June 30, 2017.

Disclosures Relating to Credit Risk

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

	Total	Rating as of Fiscal Year End		
		S&P	Moody's	N/A
State Investment Pool (LAIF)	\$ 3,861,760			Not rated
Held by bond trustee:				
Money market funds	<u>182,299</u>	AAAm	Aaa	
	<u>\$ 4,044,059</u>			

Concentration of Credit Risk

The Town complies with the limitations on the amount that can be invested in any one issuer as stipulated by the California Government Code. The Town held no investments in any one issuer (other than U.S. Treasury securities, external investment pools and mutual funds) that represented 5% or more of total Town investment as of June 30, 2017.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Town's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2017, the carrying amount of the Town's deposits was \$798,387 and bank balances were \$976,320 of which \$250,000 was insured under the FDIC.

Investment in State Investment Pool

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 4: LOANS RECEIVABLE

Housing Rehabilitation and Affordable Housing Loans

The Town engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or loans are provided under favorable terms to homeowners or developers who agree to spend these funds in accordance with the Town's terms. The balance of the loans receivable arising from these programs at June 30, 2017 was \$12,813,329, which included loans to homeowners totaling \$7,337,554, and loans to the developer (Paradise Community Village) totaling \$5,475,775.

NOTE 5: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2017 was as follows:

	<u>July 1, 2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>June 30, 2017</u>
Capital assets not being depreciated					
Land	\$ 1,375,284	\$ -	\$ -	\$ -	\$ 1,375,284
Construction in progress	<u>2,212,501</u>	<u>2,311,471</u>	<u>-</u>	<u>(1,710,015)</u>	<u>2,813,957</u>
Total capital assets not being depreciated	<u>3,587,785</u>	<u>2,311,471</u>	<u>-</u>	<u>(1,710,015)</u>	<u>4,189,241</u>
Capital assets being depreciated					
Buildings and improvements	1,955,440	159,568	-	-	2,115,008
Infrastructure	17,649,326	-	-	1,710,015	19,359,341
Machinery and equipment	1,762,400	101,767	-	-	1,864,167
Vehicles	<u>3,442,315</u>	<u>718,836</u>	<u>-</u>	<u>-</u>	<u>4,161,151</u>
Total capital assets being depreciated	<u>24,809,481</u>	<u>980,171</u>	<u>-</u>	<u>1,710,015</u>	<u>27,499,667</u>
Less: accumulated depreciation for:					
Buildings and improvements	(1,524,666)	(74,739)	-	-	(1,599,405)
Infrastructure	(6,210,549)	(946,517)	-	-	(7,157,066)
Machinery and equipment	(1,356,644)	(110,482)	-	-	(1,467,126)
Vehicles	<u>(2,728,679)</u>	<u>(189,358)</u>	<u>-</u>	<u>-</u>	<u>(2,918,037)</u>
Total accumulated depreciation	<u>(11,820,538)</u>	<u>(1,321,096)</u>	<u>-</u>	<u>-</u>	<u>(13,141,634)</u>
Capital assets, net	<u>\$ 16,576,728</u>	<u>\$ 1,970,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,547,274</u>

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

General government	\$ 42,981
Public safety	321,038
Parks and recreation	177,305
Streets	<u>779,772</u>
Total governmental activities depreciation expense	<u>\$ 1,321,096</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6: INTERFUND TRANSACTIONS

Due to/from Other Funds

Current interfund balances arise from one fund advancing monies to another fund with the intent of being repaid in the next fiscal year. The composition of interfund balances at June 30, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Description</u>	<u>Amount</u>
<u>Major Fund</u>	<u>Non-major Funds</u>		
General Fund	Active Transportation Program	Deficit cash balance	126,187
General Fund	Animal Control Shelter	Deficit cash balance	2,846
General Fund	Gas Tax	Deficit cash balance	194,781
General Fund	Highway Safety Improvement Program	Deficit cash balance	5,736
General Fund	Traffic Safety	Deficit cash balance	1,506
General Fund	Cluster Septic	Deficit cash balance	4,339
General Fund	Hydrant Maintenance	Deficit cash balance	3,600
General Fund	Special Projects Donations Fund	Deficit cash balance	561
General Fund	State Water Board Prop 1 Grant	Deficit cash balance	70,304
General Fund	Building Safety and Waste Water Services	Postage expense	152
General Fund	Abandoned Vehicle	Postage expense	26
General Fund	Police Service Volunteers	Vehicle Loan	5,843
General Fund	Business and Housing Services	Postage expense	28
Total Major Fund Receivables			<u>415,909</u>
<u>Non-major Fund</u>	<u>Major Funds</u>		
Animal Control Shelter	General Fund	Unemployment Benefits	559
Gas Tax	General Fund	Unemployment Benefits	2,896
Transportation Capital Project	General Fund	Unemployment Benefits	91
Business and Housing Services	General Fund	Unemployment Benefits	915
Business and Housing Services	Cal Home Rehabilitation Fund	Deficit cash balance	779
Business and Housing Services	Home Grant Fund	Deficit cash balance	2,229
Building Safety and Waste Water Services	General Fund	Unemployment Benefits	2,757
<u>Non-major Fund</u>	<u>Non-major Funds</u>		
Local Transportation Fund	Active Transportation Program	Deficit cash balance	\$ 544,366
Business and Housing Services	HUD Revolving Loan	Deficit cash balance	<u>33,741</u>
Total Nonmajor Fund Receivables			<u>588,333</u>
Total Due to/From			<u>\$ 1,004,242</u>

Intra-Fund Receivables and Payables

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Description</u>	<u>Amount</u>
General Fund	Asset Sales Proceeds Fund	Deficit cash balance	<u>\$ 161,191</u>

Intra-fund receivables and payables are not presented on the Balance Sheet for the governmental funds as they are presented on a net basis.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

Interfund Transfers to/from Other Funds

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

Transfer between funds during the fiscal year ended June 30, 2017 were as follows:

Transfer from	Transfer to	Description of Transfer	Amount
<u>Major Governmental Funds</u>			
General Fund	Housing Authority Fund	Loan payment from ROPS 16-17B	\$ 4,451
General Fund	CIP Fund	Qtrly transfers for CIP projects	500,914
Cal Home Rehabilitation Fund	Business and Housing Services	Transfer ADF/BEC for loans	5,523
Cal Home Rehabilitation Fund	Business and Housing Services	Qtrly transfers for program income	28,753
Home Grant Fund	Business and Housing Services	Qtrly transfers for program income	34,757
Home Grant Fund	Business and Housing Services	Payroll transfer	(457)
Home Grant Fund	Business and Housing Services	Transfer ADF/BEC for loans funded	83,003
		Total Major Governmental Funds Transfers	<u>656,944</u>
<u>Non-Major Governmental Funds</u>			
Gas Tax Fund	CIP Fund	Pearson road improvement	(54)
Gas Tax Fund	General Fund	Monthly allocated costs/POB	195,732
Traffic Safety DUI Impound Fees Fund	Building Safety and Wastewater Services Fund	Transfer Ford Escape to Police	300
HUD Revolving Loan Fund	Business and Housing Services	Qtrly transfers for program income	2,558
Transportation Capital Projects Fund	General Fund	Monthly allocated costs/POB	4,923
Abandoned Vehicle Fund	General Fund	To reimburse for wages and Mileage	17,999
Highway Safety Improvement Fund	Gas Tax Fund	Wage transfer for CIP's	21,715
Highway Safety Improvement Fund	CIP Fund	Qtrly transfers for capital projects	327,932
State Water Board Prop 1 Grant	Gas Tax Fund	Monthly wage transfer for CIP's	35,474
State Water Board Prop 1 Grant	CIP Fund	Monthly Adjs for Sewer Projects	257,117
Business and Housing Services	General Fund	Monthly allocated costs/POB	38,390
Animal Control Fund	Animal Control Shelter Fund	Transferring donations	40,713
Animal Control Shelter Fund	General Fund	Monthly allocated costs/POB	43,799
Active Transportation Program Fund	General Fund	Wage transfer for CIP's	19,680
Active Transportation Program Fund	Gas Tax Fund	Wage transfer for CIP's	29,936
Active Transportation Program Fund	CIP Fund	Qtrly transfers for capital projects	877,136
Local Transportation Fund	Transportation Capital Projects Fund	Record transfers per expenditure plan	122,434
Building Safety and Waste Water Service	General Fund	Monthly allocated costs/POB	185,938
Traffic Safety	General Fund	Monthly budgeted transfers	22,301
Transportation Capital Projects Fund	CIP Fund	Wage transfer for CIP's	203,412
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	4,246
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	24,889
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	34,165
HUD Revolving Loan Fund	Business and Housing Services	Payroll transfer	22,565
State SLESF Grant	General Fund	Payroll transfer	25,936
AB109 State Funds	General Fund	Payroll transfer	87,245
AVOID	General Fund	Payroll transfer	10,270
SLESF	General Fund	Monthly budget transfer for CS Rollo	50,000
		Total Non-Major Governmental Funds Transfers	<u>2,706,751</u>
Total Governmental Interfund Transfers			<u>\$ 3,363,695</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

Intra-Fund Transfers between Funds

The following table represents intra-fund transfers made during the fiscal year ended June 30, 2017:

Transfer from	Transfer To	Description of Transfer	Amount
General Fund	Asset Sales Proceeds Fund	Trans apparatus replacement fund	\$ <u>50,000</u>

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

NOTE 7: LONG TERM DEBT

A. Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2017 was as follows:

	July 1, 2016 Balance	Additions	Reductions	June 30, 2017 Balance	Due within One Year
Government Activities:					
Bonds payable	\$ 6,651,451	\$ -	\$ (553,594)	\$ 6,097,857	\$ 536,963
Loans payable	45,744	-	(14,052)	31,692	15,216
Accreted interest payable	4,437,412	227,309	-	4,664,721	448,037
Capital leases	820,632	565,990	(357,745)	1,028,877	250,462
CDF Retiree Health Vesting	473,895	-	(66,927)	406,968	68,738
Compensated absences	<u>403,634</u>	<u>(10,223)</u>	<u>-</u>	<u>393,411</u>	<u>12,651</u>
Governmental activities long-term liabilities	<u>\$ 12,832,768</u>	<u>\$ 783,076</u>	<u>\$ (992,318)</u>	<u>\$ 12,623,526</u>	<u>\$ 1,332,067</u>

B. Bonds Payable

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7: LONG TERM DEBT (CONTINUED)

Interest on Series A-2 capital appreciation bonds is payable on June 1 and December 1. The rate of interest varies from 5.160% to 5.694% per annum. Principal is payable in annual installments ranging from \$238,761 to \$648,234 commencing on June 1, 2010 and ending on June 1, 2031. The balance outstanding as of June 30, 2017 was \$6,097,857. The accreted interest on the capital appreciation bonds balance as of June 30, 2017 was \$4,664,721.

For the Year Ending June 30	Principal	Interest	Total
2018	\$ 536,963	\$ 448,037	\$ 985,000
2019	523,423	496,577	1,020,000
2020	507,371	542,630	1,050,001
2021	494,651	590,349	1,085,000
2022	484,425	640,575	1,125,000
2023 - 2027	2,244,993	3,940,007	6,185,000
2028 - 2031	<u>1,306,031</u>	<u>3,278,969</u>	<u>4,585,000</u>
Total	<u>\$ 6,097,857</u>	<u>\$ 9,937,144</u>	<u>\$ 16,035,001</u>

* The amount includes accreted interest.

C. Loans payable

Note payable to Jeffords - the note bears interest at 8%, payable in monthly installments based upon a fifteen year amortization schedule and matures in full on June 2, 2019.

For the Year Ending June 30	Principal	Interest
2018	\$ 15,216	\$ 1,985
2019	<u>16,476</u>	<u>723</u>
Total	<u>\$ 31,692</u>	<u>\$ 2,708</u>

D. Capital Lease Obligations

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

West America Bank Lease #3

During the fiscal year 2007-2008, the Town entered into an agreement to lease a fire engine. The lease required 10 annual installments of \$45,527 until September 2016. The total amount of the lease was for \$373,523. The lease obligation was paid off during the fiscal year 2016-2017 with the final payment of \$45,527.

Leasource Financial Services, Inc. #2

During the fiscal year 2010-2011, the Town entered into an agreement to lease CAD/RMS Software and Hardware. The lease required 14 semi-annual installments of \$29,584 until February 2017. The total amount of the lease was for \$358,803. The lease obligation was paid off during the fiscal year 2016-2017 with the final payment of \$59,185.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7: LONG TERM DEBT (CONTINUED)

Leasource Financial Services, Inc. #5

During the fiscal year 2010-2011, the Town entered into an agreement to lease a Ford. F750 dump truck and equipment. The lease required 7 annual installments of \$14,497 until November 2016. The total amount of the lease was for \$88,714. The lease obligation was paid off during the fiscal year 2016-2017 with the final payment of \$13,727.

Leasource Financial Services, Inc. #7

During the fiscal year 2011-2012, the Town entered into an agreement to lease dispatch workstation upgrade and two voice recorder. The lease required 60 monthly installments of \$771. The total lease payment of the lease was for \$46,242. The lease obligation was paid off during the fiscal year 2016-2017 with the final payment of \$7,131.

Leasource Financial Services, Inc. #8

During the fiscal year 2012-2013, the Town entered into an agreement to lease two vehicles for the police department. The lease requires 20 monthly installments of \$2,828. The total lease payment of the lease was for \$56,536. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ <u>8,480</u>
Total minimum lease payments	8,480
Less: amount representing interest	<u>(150)</u>
Present value of minimum lease payments	\$ <u><u>8,330</u></u>

West America Equipment Lease #1

During the fiscal year 2014-2015, the Town entered into an agreement to lease several pieces of equipment for the Town. The lease requires 20 quarterly installments of \$3,084.03. The total lease payment of the lease was for \$56,200. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 12,338
2019	12,338
2020	<u>3,084</u>
Total minimum lease payments	27,760
Less: amount representing interest	<u>(1,283)</u>
Present value of minimum lease payments	\$ <u><u>26,477</u></u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7: LONG TERM DEBT (CONTINUED)

West America Equipment Lease #2

During the fiscal year 2014-2015, the Town entered into an agreement to lease several pieces of equipment for the Town. The lease requires 16 quarterly installments of \$1,903. The total lease payment of the lease was for \$30,449. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 7,612
2019	<u>1,903</u>
Total minimum lease payments	9,515
Less: amount representing interest	<u>(300)</u>
Present value of minimum lease payments	\$ <u><u>9,215</u></u>

West America Equipment Lease #4

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

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 80,551
2019	80,551
2020	80,551
2021	<u>40,276</u>
Total minimum lease payments	281,929
Less: amount representing interest	<u>(10,697)</u>
Present value of minimum lease payments	\$ <u><u>271,232</u></u>

Santander Equipment Lease

During the fiscal year 2015-2016, the Town entered into an agreement with Santander Leasing, LLC to lease several pieces of equipment for the Town's IT and Police departments. The lease requires 20 quarterly installments of \$14,258. The total lease payment of the lease was for \$285,155. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 57,031
2019	57,031
2020	<u>57,031</u>
Total minimum lease payments	171,093
Less: amount representing interest	<u>(5,592)</u>
Present value of minimum lease payments	\$ <u><u>165,501</u></u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7: LONG TERM DEBT (CONTINUED)

Santander Firetruck Lease

During the fiscal year 2015-2016, the Town entered into an agreement with Santander Leasing, LLC to finance the lease of a new fire department vehicle. The lease requires 24 quarterly installments of \$21,658. The total lease payment of the lease was for \$519,790. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017 were as follows:

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 86,632
2019	86,632
2020	86,632
2021	<u>86,632</u>
Total minimum lease payments	346,528
Less: amount representing interest	<u>(16,094)</u>
Present value of minimum lease payments	\$ <u><u>330,434</u></u>

U.S Bancorp Equipment Lease

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

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 43,971
2019	43,971
2020	43,971
2021	43,971
2022	<u>10,993</u>
Total minimum lease payments	186,877
Less: amount representing interest	<u>(7,318)</u>
Present value of minimum lease payments	\$ <u><u>179,559</u></u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7: LONG TERM DEBT (CONTINUED)

Inland Business Systems

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

<u>Fiscal Year Ending June 30</u>	<u>Payment</u>
2018	\$ 10,878
2019	10,878
2020	10,878
2021	10,878
2022	<u>906</u>
Total minimum lease payments	44,418
Less: amount representing interest	<u>(6,290)</u>
Present value of minimum lease payments	\$ <u><u>38,128</u></u>

E. CDF Retiree Health Vesting

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

<u>For the Year Ending June 30</u>	<u>CDF Retiree Health Vesting</u>
2018	\$ 68,738
2019	68,738
2020	68,738
2021	68,738
2022	68,738
2023 and thereafter	<u>68,738</u>
Total minimum payments	412,428
Less: amount representing interest	<u>(5,460)</u>
Present value of minimum lease payments	\$ <u><u>406,968</u></u>

F. Compensated Absences

Town employees accumulate earned but unused vacation and sick leave benefits, which can be converted to cash at termination of employment. The Town has estimated that the due within one year balance of compensated absences is \$12,651. The remaining amounts are reported as non-current liabilities due in more than one year on the statement of net position. No expenditure is reported for these amounts in the fund statements. In the statement of activities, the expenditure is allocated to each function based on usage. The non-current portion of these vested benefits, payable in accordance with various collective bargaining agreements, at June 30, 2017, total \$380,760 for governmental activities.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN

A. General Information about the Pensions Plans

Plan Description

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

Benefits Provided

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

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

	Miscellaneous			Safety		
	Tier I	Tier II	PEPRA	Tier I	Tier II	PEPRA
Benefit Formula	2% @ 55	2% @ 60	2% @ 62	3% @ 50	3% @ 55	2.7% @ 57
Benefit Vesting Schedule	5 years service	5 years service	5 years service	5 years service	5 years service	5 years service
Benefit Payments	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly
Retirement Age	55	60	62	50	55	57
Monthly Benefits, as a % of Eligible Compensation	2.0%	2.0%	2.0%	3.0%	3.0%	2.7%
Required Employee Contribution Rates	7.000%	7.000%	6.250%	9.000%	9.000%	11.500%
Required Employer Contribution Rates	12.591%	8.050%	6.238%	29.766%	21.367%	11.153%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Town's contributions to the Plan for year ending June 30, 2017 were \$1,189,673.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

B. Net Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the Town reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$19,003,356.

The Town's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an annual actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Town's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

Proportion - June 30, 2015	0.21454 %
Proportion - June 30, 2016	<u>0.21961 %</u>
Change - Increase (Decrease)	0.00507 %

For the year ended June 30, 2017, the Town recognized pension expense of \$3,017,242. At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 1,189,673	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	-	1,283,100
Differences between actual and expected experience	-	48,119
Changes in assumptions	-	362,604
Adjustment due to differences in proportions	736,397	2,548,843
Net differences between projected and actual earnings on plan investments	<u>1,814,347</u>	<u>-</u>
Total	<u>\$ 3,740,417</u>	<u>\$ 4,242,666</u>

\$1,189,673 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30,		
2018	\$	(1,733,445)
2019	\$	(1,273,556)
2020	\$	843,525
2021	\$	471,554

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous & Safety Plans</u>
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65% net of pension plan investment expenses; includes inflation
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 201 Experience Study Report.

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

There were no changes of assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes in assumptions presented in the deferred outflows/inflows table above represents the portion of the changes of assumptions related to prior measurement periods.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at the CalPERS website under the GASB 68 section.

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 8: TOWN EMPLOYEES' RETIREMENT PLAN (CONTINUED)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employee's Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2015.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	(0.55%)	(1.05%)

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

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

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

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

	<u>Discount Rate -1% (6.65%)</u>	<u>Current Discount Rate (7.65%)</u>	<u>Discount Rate +1% (8.65%)</u>
Net Pension Liability (Asset)	\$ 28,446,588	\$ 19,003,356	\$ 11,236,207

Pension Plan Fiduciary Net Position

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS

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

The Town provides 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 premiums 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	\$ 434
Employee plus spouse	1,008	867
Employee plus two person	1,311	1,128

Effective July 1, 2016, the amount paid by the Town to eligible retired employees is the smaller of (1) the actual medical premiums for the retiree's coverage, or (2) the fixed dollar cap. Prior to July 1, 2016, for employees hired after February 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.

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Funding Policy

As of July 1, 2016, the most recent actuarial valuation date, the funding status of the plan, was as follows:

Actuarial accrued liability (AAL)	\$ 13,404,874
Actuarial value of assets	<u>91,009</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 13,313,865</u>
Funded ratio	0.7 %
Covered payroll	\$ 3,854,764
UAAL as a percentage of covered payroll	345 %

Annual OPEB Cost and Net OPEB Obligation

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

Annual required contribution	\$ 1,165,684
Interest on net OPEB obligation	242,186
Adjustment to annual required contribution	<u>(390,449)</u>
Total annual OPEB cost	1,017,421
Employer contributions	<u>(792,419)</u>
Increase in net OPEB obligations	<u>225,002</u>
Net OPEB obligation, July 1, 2016	<u>5,632,230</u>
Net OPEB obligation, June 30, 2017	<u>\$ 5,857,232</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the preceding fiscal years were as follows:

<u>Year Ended</u>	<u>Annual OPEB cost</u>	<u>Actual Employer Contribution</u>	<u>Percentage Contributed</u>	<u>Net Ending OPEB</u>
June 30, 2015	\$ 886,430	\$ 730,096	82.4 %	\$ 5,139,610
June 30, 2016	\$ 1,264,506	\$ 746,886	59.1 %	\$ 5,632,230
June 30, 2017	\$ 1,017,421	\$ 792,419	77.9 %	\$ 5,857,232

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on the values which the Town's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

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

In the July 1, 2016 actuarial valuation, the entry age normal actuarial funding method was used. The actuarial assumptions included a 4.3% percent discount rate which represents a weighted blend of what the Town expects to earn on its investments over the lifetime of the benefit program (4%) and the expected rate of return on the Trust Fund (7%), an inflation rate of 3%, and healthcare cost trend rate as follows (CalPERS medical premiums are assumed to increase after 2017): 2018 (5.8%), 2019 (5.5%), 2020 (5.2%), and 2021 and thereafter (5.0%). A projected salary increase assumption rate was not used since the post-retirement medical benefits are not a function of salary. The actuarial report also states that the medical benefits are provided under a plan sponsored by CalPERS, which are considered "community rated", within the meaning of GASB 45, therefore, there was no need at this time to value an implicit subsidy in the premium rates charged to retirees. If at some future time this program ceases to be considered "community rated", it may be necessary to include the cost of subsidized premiums in the GASB 45 operating expense, which could significantly increase the Town's future GASB 45 costs. The actuarial present value of future benefits was calculated for each individual using the economic assumptions and specific member data, then aggregated. The Town has elected to use the Entry Age Normal actuarial funding method with a closed 30 year level dollar amortization of the unfunded actuarial accrued liability. The remaining amortization period at June 30, 2017 was twenty three years.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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

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

NOTE 10: FUND BALANCES

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

The Town of Paradise has established the following fund balance procedures:

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

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 10: FUND BALANCES (CONTINUED)

As of June 30, 2017, fund balances consisted of the following:

	General Fund	Home Grant Fund	Cal Home Rehabilitation Fund	CIP Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid	\$ 15,466	\$ -	\$ -	\$ -	\$ 41,091	\$ 56,557
Advances	<u>1,334,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,334,971</u>
Total nonspendable fund balances	<u>1,350,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,091</u>	<u>1,391,528</u>
Restricted for:						
Special projects	-	-	-	-	255,359	255,359
Debt service	-	-	-	-	6,278	6,278
Community development	-	177,326	-	-	243,318	420,644
General plan	-	-	-	-	252,613	252,613
Public safety	-	-	-	-	500,289	500,289
Streets and roads	-	-	-	-	1,310,242	1,310,242
Wastewater and drainage	-	-	-	-	1,135,238	1,135,238
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,723</u>	<u>25,723</u>
Total restricted fund balances	<u>-</u>	<u>177,326</u>	<u>-</u>	<u>-</u>	<u>3,729,060</u>	<u>3,906,386</u>
Assigned for:						
Measure C	433,423	-	-	-	-	433,423
Property abatement	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total assigned fund balances	<u>453,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>453,423</u>
Unassigned	<u>1,439,543</u>	<u>-</u>	<u>(775)</u>	<u>(14,961)</u>	<u>(8,276)</u>	<u>1,415,531</u>
Total fund balances	<u>\$3,243,403</u>	<u>\$177,326</u>	<u>\$ (775)</u>	<u>\$ (14,961)</u>	<u>\$ 3,761,875</u>	<u>\$ 7,166,868</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 11: REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218

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

NOTE 12: CONTINGENCIES AND COMMITMENTS

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

Grant Awards

The Town participates in certain Federal and State assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 13: RISK MANAGEMENT

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

The Town is a member of Northern California Cities Self Insurance Fund (NCCSIF) along with twenty other northern California cities. NCCSIF is a joint powers agency organized in accordance with Article 1, Chapter 5, Division 7, Title 1 of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The NCCSIF provides claims processing administrative services, risk management services, and actuarial studies. A member from each city governs the NCCSIF. The Town council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. The Town does not retain the risk of loss. However, ultimate liability for payment of claims and insurance premiums resides with member cities.

NCCSIF is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities/town. If the JPA becomes insolvent, the Town is responsible only to the extent of any deficiency in its equity balance. Upon termination of the JPA agreement, all property of NCCSIF will vest in the respective parties which theretofore transferred, conveyed or leased said property to NCCSIF. Any surplus of funds will be returned to the parties in proportion to actual balances of each equity.

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 13: RISK MANAGEMENT (CONTINUED)

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

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

The participants as of June 30, 2017 were as follows:

Anderson	Auburn	Colusa	Corning	Dixon	Elk Grove	Folsom	Galt
Gridley	Jackson	Lincoln	Marysville	Nevada City	Oroville	Paradise	
Placerville	Red Bluff	Rio Vista	Rocklin	Willows	Yuba City		

The following is summary financial information of the NCCSIF for the liability and workers' compensation programs for the fiscal year ended June 30, 2017:

	<u>Workers' Compensation</u>	<u>General Liability</u>
Total assets	\$ 43,131,500	\$ 11,906,845
Total liabilities	<u>31,338,843</u>	<u>7,703,423</u>
Net position	<u>\$ 11,792,657</u>	<u>\$ 4,203,422</u>
Operating income	\$ 10,935,217	\$ 6,872,861
Operating expenses	<u>10,824,879</u>	<u>4,841,469</u>
Net Operating income (loss)	110,338	2,031,392
Non-Operating income (loss)	<u>(83,540)</u>	<u>(61,668)</u>
Net income (loss)	26,798	1,969,724
Net position, beginning of fiscal year	<u>11,765,859</u>	<u>2,233,698</u>
Net position, end of fiscal year	<u>\$ 11,792,657</u>	<u>\$ 4,203,422</u>

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

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

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

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

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

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

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

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

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

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

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

Changes in Long-term Liabilities

Long-term liability activity for the fiscal year ended June 30, 2017 was as follows:

	July 1, 2016 Balance	Additions	Reductions	June 30, 2017 Balance	Due within One Year
Advance payable	\$ 1,997,950	\$ -	\$ (662,979)	\$ 1,334,971	\$ -
Notes payable	1,300,000	-	(1,300,000)	-	-
Bonds payable - 2009	4,480,000	-	(75,000)	4,405,000	75,000
Bonds payable - 2016	-	1,475,000	-	1,475,000	15,000
Original issue discount	(87,713)	87,713	-	-	-
Total	<u>\$ 7,690,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,214,971</u>	<u>\$ 90,000</u>

The long-term liabilities consisted of the following components for the fiscal year ended June 30, 2017:

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

Bonds payable consisted of the following as of June 30, 2017:

2016 Tax Allocation Refunding Bonds

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

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

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

The principal balance outstanding, as of June 30, 2017 was \$1,475,000. The future principal and interest payments for the bonds payable as of June 30, 2017 were as follows:

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

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

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2018	\$ 15,000	\$ 58,759	\$ 73,759
2019	20,000	58,189	78,189
2020	20,000	57,429	77,429
2021	20,000	56,669	76,669
2022	20,000	55,909	75,909
2023-2027	110,000	267,954	377,954
2028-2032	130,000	245,344	375,344
2033-2037	160,000	218,781	378,781
2038-2042	190,000	185,181	375,181
2043-2047	235,000	143,581	378,581
2048-2052	285,000	91,575	376,575
2053-2056	270,000	28,256	298,256
	<u>\$ 1,475,000</u>	<u>\$ 1,467,627</u>	<u>\$ 2,942,627</u>

2009 Tax Allocation Refunding Bonds

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

On February 1, 2012, the total principal balance of \$4,377,893, which was net of the \$102,107 of unamortized original issue bond discount, was transferred from the Town. The principal balance outstanding, as of June 30, 2017 was \$4,405,000.

The future principal and interest payments for the bonds payable as of June 30, 2017 were as follows:

Fiscal Year Ended June 30,	Bonds Payable		
	Principal	Interest	Total
2018	\$ 75,000	\$ 259,255	\$ 334,255
2019	85,000	255,505	340,505
2020	85,000	251,128	336,128
2021	90,000	246,665	336,665
2022	95,000	241,850	336,850
2023-2027	565,000	1,120,415	1,685,415
2028-2032	760,000	935,838	1,695,838
2033-2037	995,000	681,600	1,676,600
2038-2042	1,340,000	344,400	1,684,400
2043	315,000	18,900	333,900
	<u>\$ 4,405,000</u>	<u>\$ 4,355,556</u>	<u>\$ 8,760,556</u>

TOWN OF PARADISE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 15: MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

The Town has evaluated subsequent events through the date of this report, which is January 31, 2018, the date these financial statements were available to be issued, and has determined there were no material events requiring disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND
JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Taxes and assessments:				
Secured and unsecured property taxes	\$ 4,768,703	\$ 4,831,882	\$ 4,854,651	\$ 22,769
Sales and use taxes	3,011,970	3,115,193	3,192,199	77,006
Transient lodging taxes	213,621	218,671	211,374	(7,297)
Franchise taxes	947,191	968,862	975,751	6,889
Motor vehicle in-lieu tax	2,206,406	2,252,443	2,252,443	-
Homeowners property tax relief	65,983	66,507	66,507	-
Real property transfer taxes	<u>78,826</u>	<u>82,751</u>	<u>88,125</u>	<u>5,374</u>
Total taxes and assessments	<u>11,292,700</u>	<u>11,536,309</u>	<u>11,641,050</u>	<u>104,741</u>
Licenses, permits, and impact fees	5,782	5,782	8,549	2,767
Fines and forfeitures	41,500	54,500	58,264	3,764
Interest earned	8,720	8,720	13,188	4,468
Intergovernmental revenues:				
Federal-other	3,000	2,000	9,783	7,783
State-other	<u>129,212</u>	<u>121,212</u>	<u>83,367</u>	<u>(37,845)</u>
Total intergovernmental revenues	<u>132,212</u>	<u>123,212</u>	<u>93,150</u>	<u>(30,062)</u>
Charges for services:				
Police	23,687	23,571	30,699	7,128
Fire	7,050	3,218	8,100	4,882
Community development	39,171	33,485	29,071	(4,414)
Parks and recreation	2,750	2,625	2,920	295
Public works	37,450	29,926	28,433	(1,493)
Administration	<u>90,140</u>	<u>89,437</u>	<u>89,083</u>	<u>(354)</u>
Total charges for services	<u>200,248</u>	<u>182,262</u>	<u>188,306</u>	<u>6,044</u>
Other revenues	<u>9,600</u>	<u>24,907</u>	<u>55,513</u>	<u>30,606</u>
Total Revenues	<u>11,690,762</u>	<u>11,935,692</u>	<u>12,058,020</u>	<u>122,328</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Town council	37,908	37,308	36,794	514
Town manager	352,754	356,534	351,742	4,792
Town attorney	185,032	183,022	184,263	(1,241)
Central service	381,193	393,684	398,490	(4,806)
Financial services	440,536	440,536	675,615	(235,079)
Town clerk	207,158	210,531	203,315	7,216
Risk management	92,967	93,530	93,612	(82)
Non-departmental	<u>738,315</u>	<u>862,744</u>	<u>713,306</u>	<u>149,438</u>
Total general government	<u>2,435,863</u>	<u>2,577,889</u>	<u>2,657,137</u>	<u>(79,248)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CONTINUED)
BUDGET TO ACTUAL
GENERAL FUND
JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Community development				
Planning	134,803	135,781	138,074	(2,293)
Solid waste	<u>49,198</u>	<u>49,758</u>	<u>49,142</u>	<u>616</u>
Total community development	<u>184,001</u>	<u>185,539</u>	<u>187,216</u>	<u>(1,677)</u>
Public safety:				
Police				
Administration	822,497	830,844	809,707	21,137
Operations	2,573,321	2,617,317	2,550,753	66,564
Communications	793,777	793,352	736,519	56,833
Motor pool operations	210,298	208,098	251,691	(43,593)
Fire"				
Administration	187,201	176,196	176,024	172
Emergency operations center	12,552	12,714	12,051	663
Suppression	3,506,286	3,495,231	3,364,307	130,924
Volunteers	<u>16,798</u>	<u>10,008</u>	<u>12,871</u>	<u>(2,863)</u>
Total public safety	<u>8,122,730</u>	<u>8,143,760</u>	<u>7,913,923</u>	<u>229,837</u>
Public works:				
Engineering	46,643	45,351	47,915	(2,564)
Parks and recreation	10,185	12,954	13,524	-
Public facilities	<u>4,800</u>	<u>6,200</u>	<u>7,138</u>	<u>(938)</u>
Total public works	<u>61,628</u>	<u>64,505</u>	<u>68,577</u>	<u>(4,072)</u>
Capital outlay	<u>171,800</u>	<u>136,440</u>	<u>471,705</u>	<u>(335,265)</u>
Debt service:				
Principal	890,269	928,762	969,975	(41,213)
Interest and fiscal charges	<u>443,515</u>	<u>438,636</u>	<u>438,190</u>	<u>446</u>
Total debt service	<u>1,333,784</u>	<u>1,367,398</u>	<u>1,408,165</u>	<u>(40,767)</u>
Total expenditures	<u>12,309,806</u>	<u>12,475,531</u>	<u>12,706,723</u>	<u>(231,192)</u>
Excess of revenues over (under) expenditures	<u>(619,044)</u>	<u>(539,839)</u>	<u>(648,703)</u>	<u>(108,864)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	700,330	751,153	702,213	(48,940)
Transfers out	<u>(535,475)</u>	<u>(535,475)</u>	<u>(505,365)</u>	<u>30,110</u>
Total Other Financing Sources (Uses)	<u>164,855</u>	<u>215,678</u>	<u>196,848</u>	<u>(772,014)</u>
Net Change in Fund Balance	<u>(454,189)</u>	<u>(324,161)</u>	<u>(451,855)</u>	<u>(127,694)</u>
Fund Balance July 1, 2016	3,695,258	3,695,258	3,695,258	-
Fund Balance - June 30, 2017	<u>\$ 3,241,069</u>	<u>\$ 3,371,097</u>	<u>\$ 3,243,403</u>	<u>\$ (127,694)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOME GRANT FUND
JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Use of money and property	\$ -	\$ -	\$ 728	\$ -
Intergovernmental revenues	641,840	641,840	297,013	-
Program income	<u>250,000</u>	<u>250,000</u>	<u>280,584</u>	<u>30,584</u>
Total Revenues	<u>891,840</u>	<u>891,840</u>	<u>578,325</u>	<u>(313,515)</u>
<u>EXPENDITURES</u>				
Current:				
Community development	<u>670,455</u>	<u>670,455</u>	<u>326,097</u>	<u>344,358</u>
Total Expenditures	<u>670,455</u>	<u>670,455</u>	<u>326,097</u>	<u>344,358</u>
Excess of revenues over (under) expenditures	<u>221,385</u>	<u>221,385</u>	<u>252,228</u>	<u>30,843</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(221,385)</u>	<u>(221,385)</u>	<u>(117,303)</u>	<u>104,082</u>
Total Other Financing Sources (Uses)	<u>(221,385)</u>	<u>(221,385)</u>	<u>(117,303)</u>	<u>104,082</u>
Net Change in Fund Balance	-	-	134,925	134,925
Fund Balance - July 1, 2016	<u>-</u>	<u>-</u>	<u>42,401</u>	<u>42,401</u>
Fund Balance - June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,326</u>	<u>\$ 177,326</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CAL HOME REHABILITATION FUND
JUNE 30, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES</u>				
Use of money and property	\$ 100	\$ 100	\$ 8	\$ (92)
Intergovernmental revenues	-	-	68,650	68,650
Program Income	<u>15,000</u>	<u>15,000</u>	<u>61,502</u>	<u>46,502</u>
Total Revenues	<u>15,100</u>	<u>15,100</u>	<u>130,160</u>	<u>115,060</u>
<u>EXPENDITURES</u>				
Current:				
Community Development	<u>255,191</u>	<u>255,191</u>	<u>344,749</u>	<u>(89,558)</u>
Total Expenditures	<u>255,191</u>	<u>255,191</u>	<u>344,749</u>	<u>(89,558)</u>
Excess of revenues over (under) expenditures	<u>(240,091)</u>	<u>(240,091)</u>	<u>(214,589)</u>	<u>25,502</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(24,480)</u>	<u>(24,480)</u>	<u>(34,276)</u>	<u>(9,796)</u>
Total Other Financing Sources (Uses)	<u>(24,480)</u>	<u>(24,480)</u>	<u>(34,276)</u>	<u>(9,796)</u>
Net Change in Fund Balance	(264,571)	(264,571)	(248,865)	15,706
Fund Balance - July 1, 2016	<u>248,090</u>	<u>248,090</u>	<u>248,090</u>	-
Fund Balance (Deficit) - June 30, 2017	<u>\$ (16,481)</u>	<u>\$ (16,481)</u>	<u>\$ (775)</u>	<u>\$ 15,706</u>

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

<u>Actuarial Valuation Date</u>	<u>Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Liability as a percentage of Payroll</u>
July 1, 2014	\$ 13,561,013	\$ 65,993	\$ 13,495,020	0.5 %	\$ 3,359,897	401.6 %
July 1, 2015	\$ 13,864,685	\$ 70,613	\$ 13,794,072	0.5 %	\$ 3,359,897	410.6 %
July 1, 2016	\$ 13,404,874	\$ 91,009	\$ 13,313,865	0.7 %	\$ 3,854,764	345.4 %

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Prepared for the Town's Miscellaneous and Safety Plan, Cost Sharing Defined Benefit Pension Plan
As of June 30, 2017
Last 10 Years ***

	Measurement Period		
	2016	2015	2014
Proportion of the net pension liability	0.21960 %	0.21454 %	0.20733 %
Proportionate share of the net pension liability	\$ 19,003,356	\$ 14,725,536	\$ 12,901,028
Covered - employee payroll	\$ 3,789,395	\$ 3,511,751	\$ 3,474,659
Proportionate share of the net pension liability as a percentage of covered - employee payroll	501.49 %	419.32 %	371.29 %
Plan fiduciary net position as a percentage of the total pension liability	74.06 %	78.40 %	79.82 %

Notes to schedule:

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

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

**TOWN OF PARADISE
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF PENSION CONTRIBUTIONS
Prepared for the Town's Miscellaneous and Cost Sharing Plan,
Cost Sharing Defined Benefit Pension Plan
As of June 30, 2017
Last 10 Years ***

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

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

SUPPLEMENTARY INFORMATION

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2017

	Special Revenue Funds			
	Cluster Septic	Animal Control Shelter	Gas Tax	Traffic Safety
<u>ASSETS</u>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	7,086	306,932	1,506
Interest receivable	-	-	257	-
Due from other funds	-	559	2,896	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>-</u>	\$ <u>7,645</u>	\$ <u>310,085</u>	\$ <u>1,506</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 3,280	\$ 15,491	\$ -
Accrued wages	-	1,519	8,823	-
Due to other funds	4,339	2,846	194,781	1,506
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>4,339</u>	<u>7,645</u>	<u>219,095</u>	<u>1,506</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	-	-	-	-
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	-	-	90,990	-
Unassigned	(4,339)	-	-	-
	<u>(4,339)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>(4,339)</u>	<u>-</u>	<u>90,990</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ <u>-</u>	\$ <u>7,645</u>	\$ <u>310,085</u>	\$ <u>1,506</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Special Projects	Business and Housing Services	HUD Revolving Loan	SLESF
<u>ASSETS</u>				
Cash and investments	\$ 255,359	\$ 60,138	\$ 81,716	\$ 67,962
Accounts receivable	-	-	43,234	-
Interest receivable	-	129	145	131
Due from other funds	-	37,664	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	397,639	-
	<u>-</u>	<u>-</u>	<u>397,639</u>	<u>-</u>
Total Assets	<u>\$ 255,359</u>	<u>\$ 97,931</u>	<u>\$ 522,734</u>	<u>\$ 68,093</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ 1,847	\$ 5,818	\$ -
Accrued wages	-	2,957	-	-
Due to other funds	-	28	33,741	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>4,832</u>	<u>39,559</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>397,639</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	255,359	93,099	85,536	68,093
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>255,359</u>	<u>93,099</u>	<u>85,536</u>	<u>68,093</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 255,359</u>	<u>\$ 97,931</u>	<u>\$ 522,734</u>	<u>\$ 68,093</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Citizen Police	Asset Seizure	Highway Safety Improvement	Active Transportation Program
<u>ASSETS</u>				
Cash and investments	\$ 10,771	\$ 2,738	\$ -	\$ -
Accounts receivable	-	-	3,315	669,598
Interest receivable	19	5	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	<u>\$ 10,790</u>	<u>\$ 2,743</u>	<u>\$ 3,315</u>	<u>\$ 669,598</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 26	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	5,843	-	5,736	670,553
Unearned revenue	-	-	-	-
Total Liabilities	<u>5,869</u>	<u>-</u>	<u>5,736</u>	<u>670,553</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	-	-	-	-
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	4,921	2,743	-	-
Unassigned	-	-	(2,421)	(955)
Total Fund Balances (Deficits)	<u>4,921</u>	<u>2,743</u>	<u>(2,421)</u>	<u>(955)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 10,790</u>	<u>\$ 2,743</u>	<u>\$ 3,315</u>	<u>\$ 669,598</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	<u>95 Impact Signalization</u>	<u>95 Impact PDFC</u>	<u>95 Impact FDFC</u>	<u>95 Impact Road</u>
<u>ASSETS</u>				
Cash and investments	\$ 69,647	\$ 12,384	\$ 26,421	\$ 574,763
Accounts receivable	-	-	-	-
Interest receivable	123	22	47	1,013
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	<u>\$ 69,770</u>	<u>\$ 12,406</u>	<u>\$ 26,468</u>	<u>\$ 575,776</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	69,770	12,406	26,468	575,776
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>69,770</u>	<u>12,406</u>	<u>26,468</u>	<u>575,776</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 69,770</u>	<u>\$ 12,406</u>	<u>\$ 26,468</u>	<u>\$ 575,776</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Building Safety and Waste Water Services	Local Transportation	Housing Authority	Abandoned Vehicle
<u>ASSETS</u>				
Cash and investments	\$ 459,329	\$ -	\$ 61,196	\$ 114,521
Accounts receivable	5,284	23,787	-	12,470
Interest receivable	828	1,229	108	202
Due from other funds	2,757	544,366	-	-
Prepaid items	41,091	-	-	-
Loans receivable	-	-	316,109	-
	<u>-</u>	<u>-</u>	<u>316,109</u>	<u>-</u>
Total Assets	<u>\$ 509,289</u>	<u>\$ 569,382</u>	<u>\$ 377,413</u>	<u>\$ 127,193</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 3,733	\$ 1,781	\$ -	\$ -
Accrued wages	9,776	-	-	-
Due to other funds	152	-	-	26
Unearned revenue	12,387	-	-	-
	<u>26,048</u>	<u>1,781</u>	<u>-</u>	<u>26</u>
Total Liabilities	<u>26,048</u>	<u>1,781</u>	<u>-</u>	<u>26</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>316,109</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	41,091	-	-	-
Restricted	442,150	567,601	61,304	127,167
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>483,241</u>	<u>567,601</u>	<u>61,304</u>	<u>127,167</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 509,289</u>	<u>\$ 569,382</u>	<u>\$ 377,413</u>	<u>\$ 127,193</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	95 Impact Drainage	AVOID	General Plan Fee	Traffic Safety - DUI Impound Fees Fund
<u>ASSETS</u>				
Cash and investments	\$ 691,868	\$ -	\$ 252,168	\$ 54,968
Accounts receivable	-	-	-	-
Interest receivable	1,220	-	445	97
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	<u>\$ 693,088</u>	<u>\$ -</u>	<u>\$ 252,613</u>	<u>\$ 55,065</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	693,088	-	252,613	55,065
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>693,088</u>	<u>-</u>	<u>252,613</u>	<u>55,065</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 693,088</u>	<u>\$ -</u>	<u>\$ 252,613</u>	<u>\$ 55,065</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	AB109 State Funds	Clark Road Signal	Tree Replacement in Lieu	Hydrant Maintenance
<u>ASSETS</u>				
Cash and investments	\$ 128,023	\$ 6,094	\$ 2,515	\$ -
Accounts receivable	30,291	-	-	6,541
Interest receivable	226	11	4	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	<u>\$ 158,540</u>	<u>\$ 6,105</u>	<u>\$ 2,519</u>	<u>\$ 6,541</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	3,600
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,600</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	158,540	6,105	2,519	2,941
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>158,540</u>	<u>6,105</u>	<u>2,519</u>	<u>2,941</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 158,540</u>	<u>\$ 6,105</u>	<u>\$ 2,519</u>	<u>\$ 6,541</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Disability Access and Education	SMIP Fund	Police Department Seizures Fund	Police Trading Card Fund
<u>ASSETS</u>				
Cash and investments	\$ 158	\$ 2,490	\$ 2,320	\$ 1,768
Accounts receivable	-	-	-	-
Interest receivable	-	4	-	3
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 158</u>	<u>\$ 2,494</u>	<u>\$ 2,320</u>	<u>\$ 1,771</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 18	\$ 388	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>18</u>	<u>388</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	140	2,106	2,320	1,771
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>140</u>	<u>2,106</u>	<u>2,320</u>	<u>1,771</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 158</u>	<u>\$ 2,494</u>	<u>\$ 2,320</u>	<u>\$ 1,771</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

Special Revenue Funds

	<u>Canine Protect Fund</u>	<u>Fire Fund</u>	<u>Animal Control Fund</u>	<u>Police Fund</u>
<u>ASSETS</u>				
Cash and investments	\$ 11,948	\$ 7,389	\$ 13,118	\$ 482
Accounts receivable	-	-	70	-
Interest receivable	21	13	48	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 11,969</u>	<u>\$ 7,402</u>	<u>\$ 13,236</u>	<u>\$ 482</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	11,969	7,402	13,236	482
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>11,969</u>	<u>7,402</u>	<u>13,236</u>	<u>482</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 11,969</u>	<u>\$ 7,402</u>	<u>\$ 13,236</u>	<u>\$ 482</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Special Projects Donations Fund	Memorial Trailway	Transportation Capital Projects	State Water Board Prop 1 Grant
<u>ASSETS</u>				
Cash and investments	\$ -	\$ 3,373	\$ 18,950	\$ -
Accounts receivable	-	-	-	70,304
Interest receivable	-	6	-	-
Due from other funds	-	-	91	-
Prepaid items	-	-	-	-
Loans receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ 3,379</u>	<u>\$ 19,041</u>	<u>\$ 70,304</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages	-	-	281	-
Due to other funds	561	-	-	70,304
Unearned revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>561</u>	<u>-</u>	<u>281</u>	<u>70,304</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS):</u>				
Nonspendable	-	-	-	-
Restricted	-	3,379	18,760	-
Unassigned	(561)	-	-	-
	<u>(561)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits)	<u>(561)</u>	<u>3,379</u>	<u>18,760</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ -</u>	<u>\$ 3,379</u>	<u>\$ 19,041</u>	<u>\$ 70,304</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2017

	Capital Projects	Debt Service	
	Capital Leases	Wastewater Design Assessment District	Total Non- major Governmental Funds
<u>ASSETS</u>			
Cash and investments	\$ 6,963	\$ 6,278	\$ 3,007,818
Accounts receivable	-	-	1,180,418
Interest receivable	-	-	6,356
Due from other funds	-	-	588,333
Prepaid items	-	-	41,091
Loans receivable	-	-	713,748
	<u>-</u>	<u>-</u>	<u>713,748</u>
Total Assets	\$ <u>6,963</u>	\$ <u>6,278</u>	\$ <u>5,537,764</u>
<u>LIABILITIES:</u>			
Accounts payable	\$ -	\$ -	\$ 32,382
Accrued wages	-	-	23,356
Due to other funds	-	-	994,016
Unearned revenue	-	-	12,387
	<u>-</u>	<u>-</u>	<u>12,387</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,062,141</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>713,748</u>
<u>FUND BALANCES (DEFICITS):</u>			
Nonspendable	-	-	41,091
Restricted	6,963	6,278	3,729,060
Unassigned	<u>-</u>	<u>-</u>	<u>(8,276)</u>
Total Fund Balances (Deficits)	<u>6,963</u>	<u>6,278</u>	<u>3,761,875</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ <u>6,963</u>	\$ <u>6,278</u>	\$ <u>5,537,764</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
JUNE 30, 2017

	Special Revenue Funds			
	Cluster Septic	Animal Control Shelter	Gas Tax	Traffic Safety
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ 132,147	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	9,628	-	14,047
Use of money and property	-	-	635	-
Intergovernmental revenues	-	-	818,330	-
Charges for services	-	32,000	105	-
Program Income	-	-	-	-
Other revenues	-	6,687	11,769	-
	<u>-</u>	<u>180,462</u>	<u>830,839</u>	<u>14,047</u>
Total Revenues	-	180,462	830,839	14,047
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	175,459	-	-
Public works	-	-	506,047	-
Streets	-	-	367,259	-
Capital Outlay	-	-	6,092	-
Debt service:				
Principal	-	-	23,084	-
	<u>-</u>	<u>-</u>	<u>23,084</u>	<u>-</u>
Total Expenditures	-	175,459	902,482	-
Excess of revenues over (under) expenditures	-	5,003	(71,643)	14,047
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	40,713	87,125	-
Transfers out	-	(43,799)	(195,678)	(22,301)
	<u>-</u>	<u>(3,086)</u>	<u>(108,553)</u>	<u>(22,301)</u>
Total Other Financing Sources (Uses)	-	(3,086)	(108,553)	(22,301)
Net Change in Fund Balances	-	1,917	(180,196)	(8,254)
Fund Balances (Deficits) - July 1, 2016	(4,339)	(1,917)	271,186	8,254
Fund Balances (Deficits) - June 30, 2017	<u>\$ (4,339)</u>	<u>\$ -</u>	<u>\$ 90,990</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Special Projects	Business and Housing Services	HUD Revolving Loan	SLESF
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	320	359	324
Intergovernmental revenues	-	-	185,869	129,324
Charges for services	-	-	-	-
Program Income	-	-	11,181	-
Other revenues	-	300	-	-
	<u>-</u>	<u>620</u>	<u>197,409</u>	<u>129,648</u>
Total Revenues	-	620	197,409	129,648
<u>EXPENDITURES</u>				
Current:				
General government	-	2,500	-	-
Community development	-	190,876	83,390	-
Public safety	-	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	625	-	-
Debt service:				
Principal	-	-	-	24,075
	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,075</u>
Total Expenditures	-	194,001	83,390	24,075
Excess of revenues over (under) expenditures	-	(193,381)	114,019	105,573
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	240,002	-	-
Transfers out	-	(38,390)	(88,423)	(75,936)
	<u>-</u>	<u>201,612</u>	<u>(88,423)</u>	<u>(75,936)</u>
Total Other Financing Sources (Uses)	-	201,612	(88,423)	(75,936)
Net Change in Fund Balances	-	8,231	25,596	29,637
Fund Balances (Deficits) - July 1, 2016	255,359	84,868	59,940	38,456
Fund Balances (Deficits) - June 30, 2017	<u>\$ 255,359</u>	<u>\$ 93,099</u>	<u>\$ 85,536</u>	<u>\$ 68,093</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Citizen Police	Asset Seizure	Highway Safety Improvement	Active Transportation Program
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	47	12	-	-
Intergovernmental revenues	-	-	347,225	925,797
Charges for services	15	-	-	-
Program Income	-	-	-	-
Other revenues	<u>7,292</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>7,354</u>	<u>12</u>	<u>347,225</u>	<u>925,797</u>
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	4,227	892	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,227</u>	<u>892</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>3,127</u>	<u>(880)</u>	<u>347,225</u>	<u>925,797</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(349,647)</u>	<u>(926,752)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(349,647)</u>	<u>(926,752)</u>
Net Change in Fund Balances	<u>3,127</u>	<u>(880)</u>	<u>(2,422)</u>	<u>(955)</u>
Fund Balances (Deficits) - July 1, 2016	<u>1,794</u>	<u>3,623</u>	<u>1</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 4,921</u>	<u>\$ 2,743</u>	<u>\$ (2,421)</u>	<u>\$ (955)</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	95 Impact Signalization	95 Impact PDFC	95 Impact FDFC	95 Impact Road
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	2,530	4,675	3,443	29,832
Fines and forfeitures	-	-	-	-
Use of money and property	304	54	116	2,507
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>2,834</u>	<u>4,729</u>	<u>3,559</u>	<u>32,339</u>
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,834</u>	<u>4,729</u>	<u>3,559</u>	<u>32,339</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>2,834</u>	<u>4,729</u>	<u>3,559</u>	<u>32,339</u>
Fund Balances (Deficits) - July 1, 2016	<u>66,936</u>	<u>7,677</u>	<u>22,909</u>	<u>543,437</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 69,770</u>	<u>\$ 12,406</u>	<u>\$ 26,468</u>	<u>\$ 575,776</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Building Safety and Waste Water Services	Local Transportation	Housing Authority	Abandoned Vehicle
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	867,866	-	-	-
Fines and forfeitures	10,048	-	-	-
Use of money and property	2,048	3,040	267	506
Intergovernmental revenues	-	718,650	-	24,437
Charges for services	19,838	-	-	-
Program Income	-	-	-	-
Other revenues	<u>3,136</u>	<u>26,725</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>902,936</u>	<u>748,415</u>	<u>267</u>	<u>24,943</u>
<u>EXPENDITURES</u>				
Current:				
General government	5,000	-	-	-
Community development	248,677	-	-	1,012
Public safety	-	-	-	-
Public works	444,265	-	-	-
Streets	-	796,950	-	-
Capital Outlay	3,927	-	-	-
Debt service:				
Principal	<u>5,193</u>	<u>-</u>	<u>-</u>	<u>322</u>
Total Expenditures	<u>707,062</u>	<u>796,950</u>	<u>-</u>	<u>1,334</u>
Excess of revenues over (under) expenditures	<u>195,874</u>	<u>(48,535)</u>	<u>267</u>	<u>23,609</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	300	-	4,451	-
Transfers out	<u>(185,938)</u>	<u>(122,434)</u>	<u>-</u>	<u>(17,999)</u>
Total Other Financing Sources (Uses)	<u>(185,638)</u>	<u>(122,434)</u>	<u>4,451</u>	<u>(17,999)</u>
Net Change in Fund Balances	<u>10,236</u>	<u>(170,969)</u>	<u>4,718</u>	<u>5,610</u>
Fund Balances (Deficits) - July 1, 2016	<u>473,005</u>	<u>738,570</u>	<u>56,586</u>	<u>121,557</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 483,241</u>	<u>\$ 567,601</u>	<u>\$ 61,304</u>	<u>\$ 127,167</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	95 Impact Drainage	AVOID	General Plan Fee	Traffic Safety - DUI Impound Fees
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	14,568	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	3,018	-	1,101	240
Intergovernmental revenues	-	18,068	-	-
Charges for services	-	-	38,645	14,560
Program Income	-	-	-	-
Other revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>17,586</u>	<u>18,068</u>	<u>39,746</u>	<u>14,800</u>
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	7,798	-	6,594
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>7,798</u>	<u>-</u>	<u>6,594</u>
Excess of revenues over (under) expenditures	<u>17,586</u>	<u>10,270</u>	<u>39,746</u>	<u>8,206</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(10,270)	-	(300)
	<u>-</u>	<u>(10,270)</u>	<u>-</u>	<u>(300)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(10,270)</u>	<u>-</u>	<u>(300)</u>
Net Change in Fund Balances	<u>17,586</u>	<u>-</u>	<u>39,746</u>	<u>7,906</u>
Fund Balances (Deficits) - July 1, 2016	<u>675,502</u>	<u>-</u>	<u>212,867</u>	<u>47,159</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 693,088</u>	<u>\$ -</u>	<u>\$ 252,613</u>	<u>\$ 55,065</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	AB109 State Funds	Clark Road Signal	Tree Replacement in Lieu	Hydrant Maintenance
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	559	27	10	-
Intergovernmental revenues	30,291	-	-	-
Charges for services	-	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	1,211
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,211</u>
Total Revenues	<u>30,850</u>	<u>27</u>	<u>10</u>	<u>1,211</u>
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	5,571
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,571</u>
Excess of revenues over (under) expenditures	<u>30,850</u>	<u>27</u>	<u>10</u>	<u>(4,360)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(87,245)	-	-	-
	<u>(87,245)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(87,245)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(56,395)</u>	<u>27</u>	<u>10</u>	<u>(4,360)</u>
Fund Balances (Deficits) - July 1, 2016	<u>214,935</u>	<u>6,078</u>	<u>2,509</u>	<u>7,301</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 158,540</u>	<u>\$ 6,105</u>	<u>\$ 2,519</u>	<u>\$ 2,941</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Disability Access and Education	SMIP Fund	Police Department Seizures Fund	Police Department Trading Card Fund
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	89	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	2	10	-	7
Intergovernmental revenues	-	-	-	-
Charges for services	63	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	750	-
	<u>-</u>	<u>-</u>	<u>750</u>	<u>-</u>
Total Revenues	<u>65</u>	<u>99</u>	<u>750</u>	<u>7</u>
<u>EXPENDITURES</u>				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>65</u>	<u>99</u>	<u>750</u>	<u>7</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>65</u>	<u>99</u>	<u>750</u>	<u>7</u>
Fund Balances (Deficits) - July 1, 2016	<u>75</u>	<u>2,007</u>	<u>1,570</u>	<u>1,764</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 140</u>	<u>\$ 2,106</u>	<u>\$ 2,320</u>	<u>\$ 1,771</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

Special Revenue Funds

	Canine Protect Fund	Fire Fund	Animal Control Fund	Police Fund
REVENUES	1			
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	51	33	118	1
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Program Income	-	-	-	-
Other revenues	<u>8,592</u>	<u>136</u>	<u>7,282</u>	<u>1,020</u>
Total Revenues	<u>8,643</u>	<u>169</u>	<u>7,400</u>	<u>1,021</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Community development	-	-	-	-
Public safety	4,352	-	-	1,021
Public works	-	-	-	-
Streets	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,352</u>	<u>-</u>	<u>-</u>	<u>1,021</u>
Excess of revenues over (under) expenditures	<u>4,291</u>	<u>169</u>	<u>7,400</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(40,713)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(40,713)</u>	<u>-</u>
Net Change in Fund Balances	<u>4,291</u>	<u>169</u>	<u>(33,313)</u>	<u>-</u>
Fund Balances (Deficits) - July 1, 2016	<u>7,678</u>	<u>7,233</u>	<u>46,549</u>	<u>482</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 11,969</u>	<u>\$ 7,402</u>	<u>\$ 13,236</u>	<u>\$ 482</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Special Revenue Funds			
	Special Projects Donations Fund	Memorial Trailway	Transportation Capital Projects	State Water Board Prop 1 Grant
<u>REVENUES</u>				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and impact fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	15	-	-
Intergovernmental revenues	-	-	132,174	292,591
Charges for services	1,700	-	-	-
Program Income	-	-	-	-
Other revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,700</u>	<u>15</u>	<u>132,174</u>	<u>292,591</u>
<u>EXPENDITURES</u>				
Current:				
General government	1,652	-	-	-
Community development	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	14,954	-
Streets	-	-	3,538	-
Capital Outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,652</u>	<u>-</u>	<u>18,492</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>48</u>	<u>15</u>	<u>113,682</u>	<u>292,591</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from the issuance of debt	-	-	-	-
Transfers in	-	-	122,434	-
Transfers out	-	-	(208,335)	(292,591)
	<u>-</u>	<u>-</u>	<u>(85,901)</u>	<u>(292,591)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(85,901)</u>	<u>(292,591)</u>
Net Change in Fund Balances	<u>48</u>	<u>15</u>	<u>27,781</u>	<u>-</u>
Fund Balances (Deficits) - July 1, 2016	<u>(609)</u>	<u>3,364</u>	<u>(9,021)</u>	<u>-</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ (561)</u>	<u>\$ 3,379</u>	<u>\$ 18,760</u>	<u>\$ -</u>

TOWN OF PARADISE
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
(CONTINUED)
JUNE 30, 2017

	Capital Projects	Debt Service	
	Capital Leases	Wastewater Design Assessment District	Total Non- major Governmental Funds
<u>REVENUES</u>			
Taxes and assessments	\$ -	\$ -	\$ 132,147
Licenses, permits, and impact fees	-	-	923,003
Fines and forfeitures	-	-	33,723
Use of money and property	64	-	15,795
Intergovernmental revenues	-	-	3,622,756
Charges for services	-	-	106,926
Program Income	-	-	11,181
Other revenues	-	-	74,900
	<u>-</u>	<u>-</u>	<u>74,900</u>
Total Revenues	<u>64</u>	<u>-</u>	<u>4,920,431</u>
<u>EXPENDITURES</u>			
Current:			
General government	-	-	9,152
Community development	-	-	523,955
Public safety	-	-	205,914
Public works	-	-	965,266
Streets	-	-	1,167,747
Capital Outlay	566,054	-	576,698
Debt service:			
Principal	-	-	52,674
	<u>-</u>	<u>-</u>	<u>52,674</u>
Total Expenditures	<u>566,054</u>	<u>-</u>	<u>3,501,406</u>
Excess of revenues over (under) expenditures	<u>(565,990)</u>	<u>-</u>	<u>1,419,025</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from the issuance of debt	565,990	-	565,990
Transfers in	-	-	495,025
Transfers out	-	-	(2,706,751)
	<u>-</u>	<u>-</u>	<u>(2,706,751)</u>
Total Other Financing Sources (Uses)	<u>565,990</u>	<u>-</u>	<u>(1,645,736)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(226,711)</u>
Fund Balances (Deficits) - July 1, 2016	<u>6,963</u>	<u>6,278</u>	<u>3,988,586</u>
Fund Balances (Deficits) - June 30, 2017	<u>\$ 6,963</u>	<u>\$ 6,278</u>	<u>\$ 3,761,875</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CLUSTER SEPTIC FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Total revenues	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<u>EXPENDITURES:</u>				
Total expenditures	_____ -	_____ -	_____ -	_____ -
Net change in fund balance	-	-	-	-
Fund balance (deficit), July 1, 2016	_____ -	_____ -	(4,339)	(4,339)
Fund balance (deficit), June 30, 2017	\$ _____ -	\$ _____ -	\$ (4,339)	\$ (4,339)

* The Town did not adopt a budget for the Cluster Septic Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ANIMAL CONTROL SHELTER FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Taxes and assessments	\$ 132,362	\$ 132,362	\$ 132,147	\$ (215)
Fines and forfeitures	12,000	6,500	9,628	3,128
Charges for services	35,696	31,015	32,000	985
Other revenues	<u>11,900</u>	<u>7,152</u>	<u>6,687</u>	<u>(465)</u>
Total revenues	<u>191,958</u>	<u>177,029</u>	<u>180,462</u>	<u>3,433</u>
<u>EXPENDITURES:</u>				
Current:				
Public Safety	175,592	185,554	175,459	10,095
Capital outlay	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
Total expenditures	<u>176,392</u>	<u>186,354</u>	<u>175,459</u>	<u>10,895</u>
Excess of revenues over (under) expenditures	<u>15,566</u>	<u>(9,325)</u>	<u>5,003</u>	<u>14,328</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	28,874	42,697	40,713	(1,984)
Transfers out	<u>(44,439)</u>	<u>(44,495)</u>	<u>(43,799)</u>	<u>696</u>
Total other financing sources (uses)	<u>(15,565)</u>	<u>(1,798)</u>	<u>(3,086)</u>	<u>(1,288)</u>
Net change in fund balance	1	(11,123)	1,917	13,040
Fund balance (deficit), July 1, 2016	<u>(1,917)</u>	<u>(1,917)</u>	<u>(1,917)</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ (1,916)</u>	<u>\$ (13,040)</u>	<u>\$ -</u>	<u>\$ 13,040</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GAS TAX FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 100	\$ 500	\$ 635	\$ 135
Charges for services	200	100	105	5
Intergovernmental revenues	578,214	553,625	818,330	264,705
Other revenues	<u>5,500</u>	<u>3,500</u>	<u>11,769</u>	<u>8,269</u>
Total revenues	<u>584,014</u>	<u>557,725</u>	<u>830,839</u>	<u>273,114</u>
<u>EXPENDITURES:</u>				
Current:				
Public works	551,383	544,504	506,047	38,457
Streets	390,274	369,049	367,259	1,790
Capital outlay	-	1,559	6,092	(4,533)
Debt service:				
Principal	<u>26,091</u>	<u>29,098</u>	<u>23,084</u>	<u>6,014</u>
Total expenditures	<u>967,748</u>	<u>944,210</u>	<u>902,482</u>	<u>41,728</u>
Excess of revenues over (under) expenditures	<u>(383,734)</u>	<u>(386,485)</u>	<u>(71,643)</u>	<u>314,842</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	468,857	467,857	87,125	(380,732)
Transfers out	<u>(181,203)</u>	<u>(185,246)</u>	<u>(195,678)</u>	<u>(10,432)</u>
Total other financing sources (uses)	<u>287,654</u>	<u>282,611</u>	<u>(108,553)</u>	<u>(391,164)</u>
Net change in fund balance	(96,080)	(103,874)	(180,196)	(76,322)
Fund balance (deficit), July 1, 2016	<u>271,186</u>	<u>271,186</u>	<u>271,186</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 175,106</u>	<u>\$ 167,312</u>	<u>\$ 90,990</u>	<u>\$ (76,322)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRAFFIC SAFETY FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Fines and forfeitures	\$ 22,000	\$ 22,000	\$ 14,047	\$ (7,953)
Use of money and property	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
Total revenues	<u>22,001</u>	<u>22,001</u>	<u>14,047</u>	<u>(7,954)</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>22,001</u>	<u>22,001</u>	<u>14,047</u>	<u>(7,954)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(22,301)</u>	<u>7,699</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(22,301)</u>	<u>7,699</u>
Net change in fund balance	(7,999)	(7,999)	(8,254)	(255)
Fund balance (deficit), July 1, 2016	<u>8,254</u>	<u>8,254</u>	<u>8,254</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 255</u>	<u>\$ 255</u>	<u>\$ -</u>	<u>\$ (255)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SPECIAL PROJECTS FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Fund balance (deficit), July 1, 2016	\$ <u> </u> -	\$ <u> </u> -	\$ <u> 255,359</u>	\$ <u> 255,359</u>
Fund balance (deficit), June 30, 2017	\$ <u> </u> -	\$ <u> </u> -	\$ <u> 255,359</u>	\$ <u> 255,359</u>

* The Town did not adopt a budget for the Special Projects Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
BUSINESS AND HOUSING SERVICES
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 320	\$ 320
Other revenues	-	-	300	300
Total revenues	-	-	620	620
<u>EXPENDITURES:</u>				
Current:				
General government	2,500	2,500	2,500	-
Community development	231,998	231,998	190,876	41,122
Capital outlay	-	-	625	-
Total expenditures	234,498	234,498	194,001	40,497
Excess of revenues over (under) expenditures	(234,498)	(234,498)	(193,381)	41,117
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	314,724	314,724	240,002	(74,722)
Transfers out	(41,840)	(41,840)	(38,390)	3,450
Total other financing sources (uses)	272,884	272,884	201,612	(71,272)
Net change in fund balance	38,386	38,386	8,231	(30,155)
Fund balance (deficit), July 1, 2016	84,868	84,868	84,868	-
Fund balance (deficit), June 30, 2017	\$ 123,254	\$ 123,254	\$ 93,099	\$ (30,155)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HUD REVOLVING LOAN FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 130	\$ 130	\$ 359	\$ 229
Intergovernmental revenues	353,820	353,820	185,869	(167,951)
Program income	<u>13,733</u>	<u>13,733</u>	<u>11,181</u>	<u>(2,552)</u>
Total revenues	<u>367,683</u>	<u>367,683</u>	<u>197,409</u>	<u>(170,274)</u>
<u>EXPENDITURES:</u>				
Current:				
Community development	<u>372,194</u>	<u>372,194</u>	<u>83,390</u>	<u>288,804</u>
Total expenditures	<u>372,194</u>	<u>372,194</u>	<u>83,390</u>	<u>288,804</u>
Excess of revenues over (under) expenditures	<u>(4,511)</u>	<u>(4,511)</u>	<u>114,019</u>	<u>118,530</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(68,859)</u>	<u>(68,859)</u>	<u>(88,423)</u>	<u>(19,564)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(88,423)</u>	<u>(19,564)</u>
Net change in fund balance	(4,511)	(4,511)	25,596	30,107
Fund balance (deficit), July 1, 2016	<u>59,940</u>	<u>59,940</u>	<u>59,940</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 55,429</u>	<u>\$ 55,429</u>	<u>\$ 85,536</u>	<u>\$ 30,107</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SLESF FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 11	\$ 11	\$ 324	\$ 313
Intergovernmental revenues	<u>100.000</u>	<u>100.000</u>	<u>129.324</u>	<u>29.324</u>
Total revenues	<u>100.011</u>	<u>100.011</u>	<u>129.648</u>	<u>29.637</u>
<u>EXPENDITURES:</u>				
Current:				
Debt service:				
Principal	<u>24.074</u>	<u>24.074</u>	<u>24.075</u>	<u>(1)</u>
Total expenditures	<u>24.074</u>	<u>24.074</u>	<u>24.075</u>	<u>(1)</u>
Excess of revenues over (under) expenditures	<u>75.937</u>	<u>75.937</u>	<u>105.573</u>	<u>29.636</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(75.936)</u>	<u>(75.936)</u>	<u>(75.936)</u>	<u>-</u>
Total other financing sources (uses)	<u>(75.936)</u>	<u>(75.936)</u>	<u>(75.936)</u>	<u>-</u>
Net change in fund balance	1	1	29,637	29,636
Fund balance (deficit), July 1, 2016	<u>38.456</u>	<u>38.456</u>	<u>38.456</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 38,457</u>	<u>\$ 38,457</u>	<u>\$ 68,093</u>	<u>\$ 29,636</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CITIZEN POLICE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for services	\$ 11	\$ 11	\$ 15	\$ 4
Use of money and property	20	20	47	27
Other revenues	<u>8,000</u>	<u>8,000</u>	<u>7,292</u>	<u>(708)</u>
Total revenues	<u>8,031</u>	<u>8,031</u>	<u>7,354</u>	<u>(677)</u>
<u>EXPENDITURES:</u>				
Current:				
Public safety	<u>5,400</u>	<u>5,400</u>	<u>4,227</u>	<u>1,173</u>
Total expenditures	<u>5,400</u>	<u>5,400</u>	<u>4,227</u>	<u>1,173</u>
Net change in fund balance	2,631	2,631	3,127	496
Fund balance (deficit), July 1, 2016	<u>1,794</u>	<u>1,794</u>	<u>1,794</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 4,425</u>	<u>\$ 4,425</u>	<u>\$ 4,921</u>	<u>\$ 496</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ASSET SEIZURE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 5	\$ 5	\$ 12	\$ 7
Charges for Services	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Total revenues	<u>505</u>	<u>505</u>	<u>12</u>	<u>(493)</u>
<u>EXPENDITURES:</u>				
Current:				
Public safety	<u>1,000</u>	<u>1,000</u>	<u>892</u>	<u>108</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>892</u>	<u>108</u>
Net change in fund balance	(495)	(495)	(880)	(601)
Fund balance (deficit), July 1, 2016	<u>3,623</u>	<u>3,623</u>	<u>3,623</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 3,128</u>	<u>\$ 3,128</u>	<u>\$ 2,743</u>	<u>\$ (385)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HIGHWAY SAFETY IMPROVEMENT FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ <u>1,313,708</u>	\$ <u>1,313,708</u>	\$ <u>347,225</u>	\$ <u>(966,483)</u>
Total revenues	<u>1,313,708</u>	<u>1,313,708</u>	<u>347,225</u>	<u>(966,483)</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,313,708</u>	<u>1,313,708</u>	<u>347,225</u>	<u>(966,483)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(1,313,708)</u>	<u>(1,313,708)</u>	<u>(349,647)</u>	<u>964,061</u>
Total other financing sources (uses)	<u>(1,313,708)</u>	<u>(1,313,708)</u>	<u>(349,647)</u>	<u>964,061</u>
Net change in fund balance	-	-	(2,422)	(2,422)
Fund balance (deficit), July 1, 2016	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund balance (deficit), June 30, 2017	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(2,421)</u>	\$ <u>(2,421)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ACTIVE TRANSPORTATION PROGRAM
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ <u>1,971,672</u>	\$ <u>1,971,672</u>	\$ <u>925,797</u>	\$ <u>(1,045,875)</u>
Total revenues	<u>1,971,672</u>	<u>1,971,672</u>	<u>925,797</u>	<u>(1,045,875)</u>
<u>EXPENDITURES:</u>				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,971,672</u>	<u>1,971,672</u>	<u>925,797</u>	<u>(1,045,875)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(1,971,672)</u>	<u>(1,971,672)</u>	<u>(926,752)</u>	<u>1,044,920</u>
Total other financing sources (uses)	<u>(1,971,672)</u>	<u>(1,971,672)</u>	<u>(926,752)</u>	<u>1,044,920</u>
Net change in fund balance	1,971,672	1,971,672	(955)	(1,972,627)
Fund balance (deficit), July 1, 2016	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	\$ <u>1,971,672</u>	\$ <u>1,971,672</u>	\$ <u>(955)</u>	\$ <u>(1,972,627)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT SIGNALIZATION FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 2,000	\$ 2,000	\$ 2,530	\$ 530
Use of money and property	<u>115</u>	<u>115</u>	<u>304</u>	<u>189</u>
Total revenues	<u>2,115</u>	<u>2,115</u>	<u>2,834</u>	<u>719</u>
<u>EXPENDITURES:</u>				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,115	2,115	2,834	719
Fund balance (deficit), July 1, 2016	<u>66,936</u>	<u>66,936</u>	<u>66,936</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 69,051</u>	<u>\$ 69,051</u>	<u>\$ 69,770</u>	<u>\$ 719</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT PDFC FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 4,200	\$ 4,200	\$ 4,675	\$ 475
Use of money and property	<u>70</u>	<u>70</u>	<u>54</u>	<u>(16)</u>
Total revenues	<u>4,270</u>	<u>4,270</u>	<u>4,729</u>	<u>459</u>
<u>EXPENDITURES:</u>				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	4,270	4,270	4,729	459
Fund balance (deficit), July 1, 2016	<u>7,677</u>	<u>7,677</u>	<u>7,677</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 11,947</u>	<u>\$ 11,947</u>	<u>\$ 12,406</u>	<u>\$ 459</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT FDFC FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 3,200	\$ 3,200	\$ 3,443	\$ 243
Use of money and property	<u>30</u>	<u>30</u>	<u>116</u>	<u>86</u>
Total revenues	<u>3,230</u>	<u>3,230</u>	<u>3,559</u>	<u>329</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,230	3,230	3,559	329
Fund balance (deficit), July 1, 2016	<u>22,909</u>	<u>22,909</u>	<u>22,909</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 26,139</u>	<u>\$ 26,139</u>	<u>\$ 26,468</u>	<u>\$ 329</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT ROAD FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 30,000	\$ 30,000	\$ 29,832	\$ (168)
Use of money and property	<u>800</u>	<u>800</u>	<u>2,507</u>	<u>1,707</u>
Total revenues	<u>30,800</u>	<u>30,800</u>	<u>32,339</u>	<u>1,539</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	30,800	30,800	32,339	1,539
Fund balance (deficit), July 1, 2016	<u>543,437</u>	<u>543,437</u>	<u>543,437</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 574,237</u>	<u>\$ 574,237</u>	<u>\$ 575,776</u>	<u>\$ 1,539</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
BUILDING SAFETY & WASTE WATER SERVICES FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 830,044	\$ 843,449	\$ 867,866	\$ 24,417
Fines and forfeitures	11,000	13,000	10,048	(2,952)
Use of money and property	-	-	2,048	2,048
Charges for services	13,000	19,827	19,838	11
Other Revenues	<u>-</u>	<u>6,453</u>	<u>3,136</u>	<u>(3,317)</u>
Total revenues	<u>854,044</u>	<u>882,729</u>	<u>902,936</u>	<u>20,207</u>
<u>EXPENDITURES</u>				
General government	5,000	5,000	5,000	-
Community development	254,139	247,987	248,677	(690)
Public works	448,899	458,127	444,265	13,862
Capital outlay	3,600	3,600	3,927	-
Debt service				
Principal	<u>7,249</u>	<u>5,193</u>	<u>5,193</u>	<u>-</u>
Total expenditures	<u>718,887</u>	<u>719,907</u>	<u>707,062</u>	<u>12,845</u>
Excess of revenues over (under) expenditures	<u>135,157</u>	<u>162,822</u>	<u>195,874</u>	<u>33,052</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	3,322	300	(3,022)
Transfers out	<u>(174,888)</u>	<u>(183,609)</u>	<u>(185,938)</u>	<u>(2,329)</u>
Total Other Financing Sources (Uses)	<u>(174,888)</u>	<u>3,322</u>	<u>(185,638)</u>	<u>(188,960)</u>
Net change in fund balance	(39,731)	166,144	10,236	(155,908)
Fund balance (deficit), July 1, 2016	<u>473,005</u>	<u>473,005</u>	<u>473,005</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 433,274</u>	<u>\$ 639,149</u>	<u>\$ 483,241</u>	<u>\$ (155,908)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
LOCAL TRANSPORTATION FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 600	\$ 600	\$ 3,040	\$ 2,440
Intergovernmental revenues	872,091	872,091	718,650	(153,441)
Other revenue	<u>30,000</u>	<u>30,000</u>	<u>26,725</u>	<u>(3,275)</u>
Total revenues	<u>902,691</u>	<u>902,691</u>	<u>748,415</u>	<u>(154,276)</u>
<u>EXPENDITURES:</u>				
Current:				
Streets	<u>905,753</u>	<u>905,753</u>	<u>796,950</u>	<u>108,803</u>
Total expenditures	<u>905,753</u>	<u>905,753</u>	<u>796,950</u>	<u>108,803</u>
Excess of revenues over (under) expenditures	<u>(3,062)</u>	<u>(3,062)</u>	<u>(48,535)</u>	<u>(45,473)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>(287,859)</u>	<u>(287,859)</u>	<u>(122,434)</u>	<u>165,425</u>
Total Other Financing Sources (Uses)	<u>(287,859)</u>	<u>(287,859)</u>	<u>(122,434)</u>	<u>165,425</u>
Net change in fund balance	(290,921)	(290,921)	(170,969)	119,952
Fund balance (deficit), July 1, 2016	<u>738,570</u>	<u>738,570</u>	<u>738,570</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 447,649</u>	<u>\$ 447,649</u>	<u>\$ 567,601</u>	<u>\$ 119,952</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOUSING AUTHORITY FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ 267	\$ _____ 267
Total revenues	_____ -	_____ -	_____ 267	_____ 267
<u>EXPENDITURES:</u>				
Current:				
General government	_____ 56,436	_____ 56,436	_____ -	_____ 56,436
Total expenditures	_____ 56,436	_____ 56,436	_____ -	_____ 56,436
Excess of revenues over (under) expenditures	_____ (56,436)	_____ (56,436)	_____ 267	_____ 56,703
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	_____ 6,046	_____ 6,046	_____ 4,451	_____ (1,595)
Total other financing sources (uses)	_____ 6,046	_____ 6,046	_____ 4,451	_____ -
Net change in fund balance	(50,390)	(50,390)	4,718	55,108
Fund balance (deficit), July 1, 2016	_____ 56,586	_____ 56,586	_____ 56,586	_____ -
Fund balance (deficit), June 30, 2017	\$ _____ 6,196	\$ _____ 6,196	\$ _____ 61,304	\$ _____ 55,108

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ABANDONED VEHICLE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 150	\$ 150	\$ 506	\$ 356
Intergovernmental revenues	<u>15,500</u>	<u>15,500</u>	<u>24,437</u>	<u>8,937</u>
Total revenues	<u>15,650</u>	<u>15,650</u>	<u>24,943</u>	<u>9,293</u>
<u>EXPENDITURES:</u>				
Current:				
Community development	790	790	1,012	(222)
Debt service:				
Principal	<u>322</u>	<u>322</u>	<u>322</u>	<u>-</u>
Total expenditures	<u>1,112</u>	<u>1,112</u>	<u>1,334</u>	<u>(222)</u>
Excess of revenues over (under) expenditures	<u>14,538</u>	<u>14,538</u>	<u>23,609</u>	<u>9,071</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(5,500)</u>	<u>(14,000)</u>	<u>(17,999)</u>	<u>(3,999)</u>
Total other financing sources (uses)	<u>(5,500)</u>	<u>(14,000)</u>	<u>(17,999)</u>	<u>(3,999)</u>
Net change in fund balance	9,038	538	5,610	5,072
Fund balance (deficit), July 1, 2016	<u>121,557</u>	<u>121,557</u>	<u>121,557</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 130,595</u>	<u>\$ 122,095</u>	<u>\$ 127,167</u>	<u>\$ 5,072</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
95 IMPACT DRAINAGE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, permits, and impact fees	\$ 22,000	\$ 22,000	\$ 14,568	\$ (7,432)
Use of money and property	<u>800</u>	<u>800</u>	<u>3,018</u>	<u>2,218</u>
Total revenues	<u>22,800</u>	<u>22,800</u>	<u>17,586</u>	<u>(5,214)</u>
<u>EXPENDITURES:</u>				
Current:	-	-	-	-
Community development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>22,800</u>	<u>22,800</u>	<u>17,586</u>	<u>(5,214)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(27,200)	(27,200)	17,586	44,786
Fund balance (deficit), July 1, 2016	<u>675,502</u>	<u>675,502</u>	<u>675,502</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 648,302</u>	<u>\$ 648,302</u>	<u>\$ 693,088</u>	<u>\$ 44,786</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
AVOID FUND
JUNE 30, 2017

	<u>Final Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental	\$ -	\$ -	\$ 18,068	\$ 18,068
Total revenues	-	-	18,068	18,068
<u>EXPENDITURES</u>				
Public Safety	-	-	7,798	(7,798)
Total expenditures	-	-	7,798	(7,798)
Excess revenues over (under) expenditures	-	-	10,270	10,270
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	-	-	(10,270)	(10,270)
Total other financing sources (uses)	-	-	(10,270)	(10,270)
Net change in fund balance	-	-	-	-
Fund balance (deficit), July 1, 2016	-	-	-	-
Fund balance (deficit), June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* The Town did not adopt a budget for the Avoid Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL PLAN FEE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 300	\$ 300	\$ 1,101	\$ 801
Charges for services	<u>41,000</u>	<u>41,000</u>	<u>38,645</u>	<u>(2,355)</u>
Total revenues	<u>41,300</u>	<u>41,300</u>	<u>39,746</u>	<u>(1,554)</u>
<u>EXPENDITURES:</u>				
Current:	-	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	41,300	41,300	39,746	(1,554)
Fund balance (deficit), July 1, 2016	<u>212,867</u>	<u>212,867</u>	<u>212,867</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 254,167</u>	<u>\$ 254,167</u>	<u>\$ 252,613</u>	<u>\$ (1,554)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRAFFIC SAFETY-DUI IMPOUND FEES FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 75	\$ 75	\$ 240	\$ 165
Charges for services	<u>14,000</u>	<u>14,000</u>	<u>14,560</u>	<u>560</u>
Total revenues	<u>14,075</u>	<u>14,075</u>	<u>14,800</u>	<u>725</u>
<u>EXPENDITURES</u>				
Public Safety	<u>4,440</u>	<u>4,440</u>	<u>6,594</u>	<u>(2,154)</u>
Total Expenditures	<u>4,440</u>	<u>4,440</u>	<u>6,594</u>	<u>(2,154)</u>
Excess of revenue over (under) expenditures	<u>9,635</u>	<u>9,635</u>	<u>8,206</u>	<u>(1,429)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	<u>-</u>	<u>-</u>	<u>(300)</u>	<u>(300)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(300)</u>	<u>(300)</u>
Net change in fund balance	9,635	9,635	7,906	(1,729)
Fund balance (deficit), July 1, 2016	<u>47,159</u>	<u>47,159</u>	<u>47,159</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 56,794</u>	<u>\$ 56,794</u>	<u>\$ 55,065</u>	<u>\$ (1,729)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
AB109 STATE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 285	\$ 285	\$ 559	\$ 274
Intergovernmental revenues	<u>-</u>	<u>-</u>	<u>30,291</u>	<u>30,291</u>
Total revenues	<u>285</u>	<u>285</u>	<u>30,850</u>	<u>30,565</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>285</u>	<u>285</u>	<u>30,850</u>	<u>30,565</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	<u>(81,682)</u>	<u>(81,682)</u>	<u>(87,245)</u>	<u>5,563</u>
Total other financing sources (uses)	<u>(81,682)</u>	<u>(81,682)</u>	<u>(87,245)</u>	<u>5,563</u>
Net change in fund balance	(81,397)	(81,397)	(56,395)	25,002
Fund balance (deficit), July 1, 2016	<u>214,935</u>	<u>214,935</u>	<u>214,935</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 133,538</u>	<u>\$ 133,538</u>	<u>\$ 158,540</u>	<u>\$ 25,002</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CLARK ROAD SIGNAL FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ <u> 9</u>	\$ <u> 9</u>	\$ <u> 27</u>	\$ <u> 18</u>
Total revenues	<u> 9</u>	<u> 9</u>	<u> 27</u>	<u> 18</u>
<u>EXPENDITURES:</u>				
Public Safety	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Total expenditures	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Net change in fund balance	9	9	27	18
Fund balance (deficit), July 1, 2016	<u> 6,078</u>	<u> 6,078</u>	<u> 6,078</u>	<u> -</u>
Fund balance (deficit), June 30, 2017	\$ <u> 6,087</u>	\$ <u> 6,087</u>	\$ <u> 6,105</u>	\$ <u> 18</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TREE REPLACEMENT IN LIEU FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ <u> 3</u>	\$ <u> 3</u>	\$ <u> 10</u>	\$ <u> 7</u>
Total revenues	<u> 3</u>	<u> 3</u>	<u> 10</u>	<u> 7</u>
<u>EXPENDITURES:</u>				
General government	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Total Expenditures	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Net change in fund balance	3	3	10	7
Fund balance (deficit), July 1, 2016	<u> 2,509</u>	<u> 2,509</u>	<u> 2,509</u>	<u> -</u>
Fund balance (deficit), June 30, 2017	\$ <u> 2,512</u>	\$ <u> 2,512</u>	\$ <u> 2,519</u>	\$ <u> 7</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HYDRANT MAINTENANCE FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Other revenues	\$ _____ -	\$ _____ -	\$ _____ 1,211	\$ _____ 1,211
Total revenues	_____ -	_____ -	_____ 1,211	_____ 1,211
<u>EXPENDITURES:</u>				
Public safety	_____ -	_____ -	_____ 5,571	_____ (5,571)
Total Expenditures	_____ -	_____ -	_____ 5,571	_____ (5,571)
Net change in fund balance	-	-	(4,360)	(4,360)
Fund balance (deficit), July 1, 2016	_____ -	_____ -	_____ 7,301	_____ 7,301
Fund balance (deficit), June 30, 2017	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ 2,941</u>	<u>\$ _____ 2,941</u>

* The Town did not adopt a budget for the Hydrant Maintenance Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
DISABILITY ACCESS AND EDUCATION FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 2	\$ 2
Charges for services	<u>20</u>	<u>20</u>	<u>63</u>	<u>43</u>
Total revenues	<u>20</u>	<u>20</u>	<u>65</u>	<u>45</u>
<u>EXPENDITURES:</u>				
General government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	20	20	65	45
Fund balance (deficit), July 1, 2016	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 95</u>	<u>\$ 95</u>	<u>\$ 140</u>	<u>\$ 45</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SMIP FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 3	\$ 3	\$ 10	\$ 7
Licenses and permits	<u>700</u>	<u>700</u>	<u>89</u>	<u>(611)</u>
Total revenues	<u>703</u>	<u>703</u>	<u>99</u>	<u>(604)</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	703	703	99	(604)
Fund balance (deficit), July 1, 2016	<u>2,007</u>	<u>2,007</u>	<u>2,007</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 2,710</u>	<u>\$ 2,710</u>	<u>\$ 2,106</u>	<u>\$ (604)</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE DEPARTMENT SEIZURES FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Other revenues	\$ <u>400</u>	\$ <u>400</u>	\$ <u>750</u>	\$ <u>350</u>
Total revenues	<u>400</u>	<u>400</u>	<u>750</u>	<u>350</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	400	400	750	350
Fund balance (deficit), July 1, 2016	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 1,970</u>	<u>\$ 1,970</u>	<u>\$ 2,320</u>	<u>\$ 350</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE TRADING CARDS FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ <u>2</u>	\$ <u>2</u>	\$ <u>7</u>	\$ <u>5</u>
Total revenues	<u>2</u>	<u>2</u>	<u>7</u>	<u>5</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2	2	7	5
Fund balance (deficit), July 1, 2016	<u>-</u>	<u>-</u>	<u>1,764</u>	<u>1,764</u>
Fund balance (deficit), June 30, 2017	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 1,771</u>	<u>\$ 1,769</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CANINE PROTECT FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 10	\$ 10	\$ 51	\$ 41
Other Revenues	<u>3,500</u>	<u>3,500</u>	<u>8,592</u>	<u>5,092</u>
Total revenues	<u>3,510</u>	<u>3,510</u>	<u>8,643</u>	<u>5,133</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>4,352</u>	<u>(4,352)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>4,352</u>	<u>(4,352)</u>
Net change in fund balance	3,510	3,510	4,291	781
Fund balance (deficit), July 1, 2016	<u>7,678</u>	<u>7,678</u>	<u>7,678</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 11,188</u>	<u>\$ 11,188</u>	<u>\$ 11,969</u>	<u>\$ 781</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
FIRE FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 9	\$ 9	\$ 33	\$ 24
Other revenues	<u>-</u>	<u>-</u>	<u>136</u>	<u>136</u>
Total revenues	<u>9</u>	<u>9</u>	<u>169</u>	<u>160</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	9	9	169	160
Fund balance (deficit), July 1, 2016	<u>7,233</u>	<u>7,233</u>	<u>7,233</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 7,242</u>	<u>\$ 7,242</u>	<u>\$ 7,402</u>	<u>\$ 160</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ANIMAL CONTROL FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ 65	\$ 65	\$ 118	\$ 53
Other revenues	<u>3,000</u>	<u>3,000</u>	<u>7,282</u>	<u>4,282</u>
Total revenues	<u>3,065</u>	<u>3,065</u>	<u>7,400</u>	<u>4,335</u>
<u>EXPENDITURES:</u>				
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>3,065</u>	<u>3,065</u>	<u>7,400</u>	<u>4,335</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(28,874)</u>	<u>(42,697)</u>	<u>(40,713)</u>	<u>1,984</u>
Total other financing sources (uses)	<u>(28,874)</u>	<u>(42,697)</u>	<u>(40,713)</u>	<u>1,984</u>
Net change in fund balance	(25,809)	(39,632)	(33,313)	6,319
Fund balance (deficit), July 1, 2016	<u>46,549</u>	<u>46,549</u>	<u>46,549</u>	<u>-</u>
Fund balance (deficit), June 30, 2017	<u>\$ 20,740</u>	<u>\$ 6,917</u>	<u>\$ 13,236</u>	<u>\$ 6,319</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
POLICE FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 1	\$ 1
Other revenues	-	-	1,020	1,020
Total revenues	-	-	1,021	1,021
<u>EXPENDITURES:</u>				
Public Safety	-	-	1,021	(1,021)
Total Expenditures	-	-	1,021	(1,021)
Net change in fund balance	-	-	-	-
Fund balance (deficit), July 1, 2016	-	-	482	482
Fund balance (deficit), June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ 482</u>

* The Town did not adopt a budget for the Police Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
SPECIAL PROJECTS DONATIONS FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for services	\$ -	\$ -	\$ 1,700	\$ 1,700
Total revenues	-	-	1,700	1,700
<u>EXPENDITURES:</u>				
General government	-	-	1,652	(1,652)
Total Expenditures	-	-	1,652	(1,652)
Net change in fund balance	-	-	48	48
Fund balance (deficit), July 1, 2016	-	-	(609)	(609)
Fund balance (deficit), June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (561)</u>	<u>\$ (561)</u>

* The Town did not adopt a budget for the Special Projects Donation Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
MEMORIAL TRAILWAY
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ _____ -	\$ _____ -	\$ _____ 15	\$ _____ (15)
Total revenues	_____ -	_____ -	_____ 15	_____ (15)
<u>EXPENDITURES:</u>				
Capital Outlay	_____ -	_____ -	_____ -	_____ -
Total expenditures	_____ -	_____ -	_____ -	_____ -
Net change in fund balance	-	-	15	15
Fund balance (deficit), July 1, 2016	_____ -	_____ -	_____ 3,364	_____ 3,364
Fund balance (deficit), June 30, 2017	\$ _____ -	\$ _____ -	\$ _____ 3,379	\$ _____ 3,379

* The Town did not adopt a budget for the Memorial Trailway Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TRANSPORTATION CAPITAL PROJECTS FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ _____ -	\$ _____ -	\$ _____ 132,174	\$ _____ 132,174
Total revenues	_____ -	_____ -	_____ 132,174	_____ 132,174
<u>EXPENDITURES:</u>				
Public works	\$ _____ 14,904	\$ _____ 14,904	\$ _____ 14,954	\$ _____ (50)
Streets	_____ 3,728	_____ 3,728	_____ 3,538	_____ 190
Total Expenditures	_____ 18,632	_____ 18,632	_____ 18,492	_____ 140
Excess of revenue over (under) expenditures	_____ (18,632)	_____ (18,632)	_____ 113,682	_____ 132,314
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	_____ 287,859	_____ 287,859	_____ 122,434	_____ (165,425)
Transfers out	_____ (132,357)	_____ (132,590)	_____ (208,335)	_____ (75,745)
Total other financing sources (uses)	_____ 287,859	_____ 287,859	_____ (85,901)	_____ (373,760)
Net change in fund balance	_____ 269,227	_____ 269,227	_____ 27,781	_____ (241,446)
Fund balance (deficit), July 1, 2016	_____ (43,646)	_____ (43,646)	_____ (43,646)	_____ -
Fund balance (deficit), June 30, 2017	\$ _____ 225,581	\$ _____ 225,581	\$ _____ 18,760	\$ _____ (206,821)

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
STATE WATER BOARD PROP 1 GRANT FUND
JUNE 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental revenues	\$ _____ -	\$ _____ -	\$ 292,591	\$ 292,591
Total revenues	_____ -	_____ -	292,591	292,591
<u>EXPENDITURES:</u>				
Capital outlay	_____ -	_____ -	_____ -	_____ -
Total Expenditures	_____ -	_____ -	_____ -	_____ -
Excess of revenue over (under) expenditures	_____ -	_____ -	292,591	292,591
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(360,000)	(360,000)	(292,591)	67,409
Total other financing sources (uses)	(360,000)	(360,000)	(292,591)	67,409
Net change in fund balance	(360,000)	(360,000)	-	360,000
Fund balance (deficit), July 1, 2016	_____ -	_____ -	_____ -	_____ -
Fund balance (deficit), June 30, 2017	<u>\$ (360,000)</u>	<u>\$ (360,000)</u>	<u>\$ _____ -</u>	<u>\$ 360,000</u>

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CAPITAL LEASES FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Use of money and property	\$ -	\$ -	\$ 64	\$ 64
Total revenues	-	-	64	64
<u>EXPENDITURES:</u>				
Capital outlay	-	-	566,054	(566,054)
Total Expenditures	-	-	566,054	(566,054)
Excess of revenue over (under) expenditures	-	-	(565,990)	(565,990)
<u>OTHER FINANCING SOURCES (USES):</u>				
Proceeds from the issuance of debt	-	-	565,990	565,990
Total other financing sources (uses)	-	-	565,990	565,990
Net change in fund balance	-	-	-	-
Fund balance (deficit), July 1, 2016	-	-	6,963	6,963
Fund balance (deficit), June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,963</u>	<u>\$ 6,963</u>

* The Town did not adopt a budget for the Capital Leases Fund for the year ended June 30, 2017.

TOWN OF PARADISE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
WASTEWATER DESIGN ASSESSMENT DISTRICT FUND
JUNE 30, 2017

	<u>Original Budget*</u>	<u>Final Budget*</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance (deficit), July 1, 2016	<u>-</u>	<u>-</u>	<u>6,278</u>	<u>6,278</u>
Fund balance (deficit), June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,278</u>	<u>\$ 6,278</u>

* The Town did not adopt a budget for the Wastewater Design Assessment District Fund for the year ended June 30, 2017.

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2017

	<u>General Trust</u>	<u>Successor RDA Fund</u>	<u>RDA Debt Service Obligation Retirement Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash and investments	\$ 63,274	\$ 183,910	\$ -	\$ 247,184
Restricted cash and investments with fiscal agents	-	419,378	-	419,378
Due from the Town	<u>-</u>	<u>27</u>	<u>-</u>	<u>27</u>
Total assets	<u>63,274</u>	<u>603,315</u>	<u>-</u>	<u>666,589</u>
<u>LIABILITIES</u>				
Accounts payable	59,175	-	-	59,175
Accrued payroll payable	-	152	-	152
Interest payable	-	22,211	-	22,211
Long-term debt, due within one year	-	90,000	-	90,000
Long-term debt, due in more than one year	<u>-</u>	<u>7,124,971</u>	<u>-</u>	<u>7,124,971</u>
Total liabilities	<u>59,175</u>	<u>7,237,334</u>	<u>-</u>	<u>7,296,509</u>
<u>NET POSITION</u>				
Unrestricted	<u>4,099</u>	<u>(6,634,019)</u>	<u>-</u>	<u>(6,629,920)</u>
Total net position (deficit)	<u>\$ 4,099</u>	<u>\$ (6,634,019)</u>	<u>\$ -</u>	<u>\$ (6,629,920)</u>

TOWN OF PARADISE
PRIVATE-PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
JUNE 30, 2017

	<u>General Trust</u>	<u>Successor RDA Fund</u>	<u>RDA Debt Service Obligation Retirement Fund</u>	<u>Totals</u>
<u>ADDITIONS</u>				
Taxes and assessments	\$ 67,815	\$ -	\$ 428,554	\$ 496,369
Investment revenue	-	623,705	-	623,705
Intergovernmental revenue	<u>-</u>	<u>653,164</u>	<u>-</u>	<u>653,164</u>
Total additions	<u>67,815</u>	<u>1,276,869</u>	<u>428,554</u>	<u>1,773,238</u>
<u>DEDUCTIONS</u>				
Administrative expenses	-	10,285	-	10,285
Interest expense	-	579,417	-	579,417
Intergovernmental expense	<u>63,716</u>	<u>5,518</u>	<u>653,164</u>	<u>722,398</u>
Total deductions	<u>63,716</u>	<u>595,220</u>	<u>653,164</u>	<u>1,312,100</u>
Change in Net position	4,099	681,649	(224,610)	461,138
Net deficit - July 1, 2016	<u>-</u>	<u>(7,315,668)</u>	<u>224,610</u>	<u>(7,091,058)</u>
Net deficit - June 30, 2017	<u>\$ 4,099</u>	<u>\$ (6,634,019)</u>	<u>\$ -</u>	<u>\$ (6,629,920)</u>

TOWN OF PARADISE
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2017

	Employee BankFund	Police Department Found Money Fund	Total
<u>ASSETS</u>			
Cash and investments	\$ 495	\$ 6,567	\$ 7,062
Interest receivable	<u>1</u>	<u>-</u>	<u>1</u>
Total assets	\$ <u>496</u>	\$ <u>6,567</u>	\$ <u>7,063</u>
<u>LIABILITIES</u>			
Due to others	\$ <u>496</u>	\$ <u>6,567</u>	\$ <u>7,063</u>
Total liabilities	\$ <u>496</u>	\$ <u>6,567</u>	\$ <u>7,063</u>

TOWN OF PARADISE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2017

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>
EMPLOYEE BANK FUND				
ASSETS				
Cash and investments	\$ 442	\$ 53	\$ -	\$ 495
Interest receivable	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Assets	<u>\$ 442</u>	<u>\$ 54</u>	<u>\$ -</u>	<u>\$ 496</u>
LIABILITIES				
Due to others	<u>\$ 442</u>	<u>\$ 54</u>	<u>\$ -</u>	<u>\$ 496</u>
Total liabilities	<u>\$ 442</u>	<u>\$ 54</u>	<u>\$ -</u>	<u>\$ 496</u>
POLICE DEPARTMENT FOUND				
MONEY FUND				
ASSETS				
Cash and investments	<u>\$ 5,585</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>\$ 6,567</u>
Total assets	<u>\$ 5,585</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>\$ 6,567</u>
LIABILITIES				
Due to others	<u>\$ 5,585</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>\$ 6,567</u>
Total liabilities	<u>\$ 5,585</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>\$ 6,567</u>



TOWN OF PARADISE
Council Agenda Summary
Date: February 13, 2018

Agenda No. 2(d)

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

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Skyway/Black Olive Signalization Right of Way Consultant Award

COUNCIL ACTION REQUESTED:

1. Concur with staff's recommendation of Bender Rosenthal Incorporated to perform professional right of way acquisition services for the Skyway/Black Olive Signalization Project, and
2. Authorize the Town Manager to execute a Town Attorney approved professional services agreement, with Bender Rosenthal Incorporated.

Background:

In 2015, the Town of Paradise procured Federal funding for one Highway Safety Improvement Program project, the signalization of the Skyway at Black Olive Drive intersection. The purpose of this program is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads that focuses on performance. The subject project grant agreement was approved by Town Council on April 12, 2016 for the receipt of \$470,900 in Federal-Aid.

On April 12, 2016, Town Council approved Program Supplement Agreement No. F016 for Project HSIPL-5425 (035) to assure receipt of \$470,900 in Federal funds for the project.

On July 14, 2016, staff issued a formal Request for Proposals (RFP) utilizing Small Purchase Procedures in accordance with 23 CFR 172.5(a)(2) modified by FHWA Memorandum dated June 26, 1996 and 49 CFR 18.36(d). The RFP stated the scope of work for the preliminary engineering services which are needed.

In late 2016, Paradise Town Council awarded a contract to Traffic Works for the professional services to design the Skyway/Black Olive Signal.

Analysis:

All work relating to the signal design has been completed. During design, a need for a five-foot by fifteen-foot easement at the southwest corner of the Skyway and Black Olive Drive was identified. This easement is required to facilitate the installation of a signal pole and foundation. A copy of the proposed easement need is shown in Exhibit A of this staff report.

The Town issued a request for quotations pursuant to Federal Aid Small Purchase Procedures for a qualified consultant to facilitate a potential easement dedication. These services are extremely unique to remain compliant with Federal funding policies and regulations applicable to the overall project.

By February 2, 2018, staff had received separate proposals from Bender Rosenthal Incorporated and Interwest Consulting Group. The two proposals are equally qualified to carry

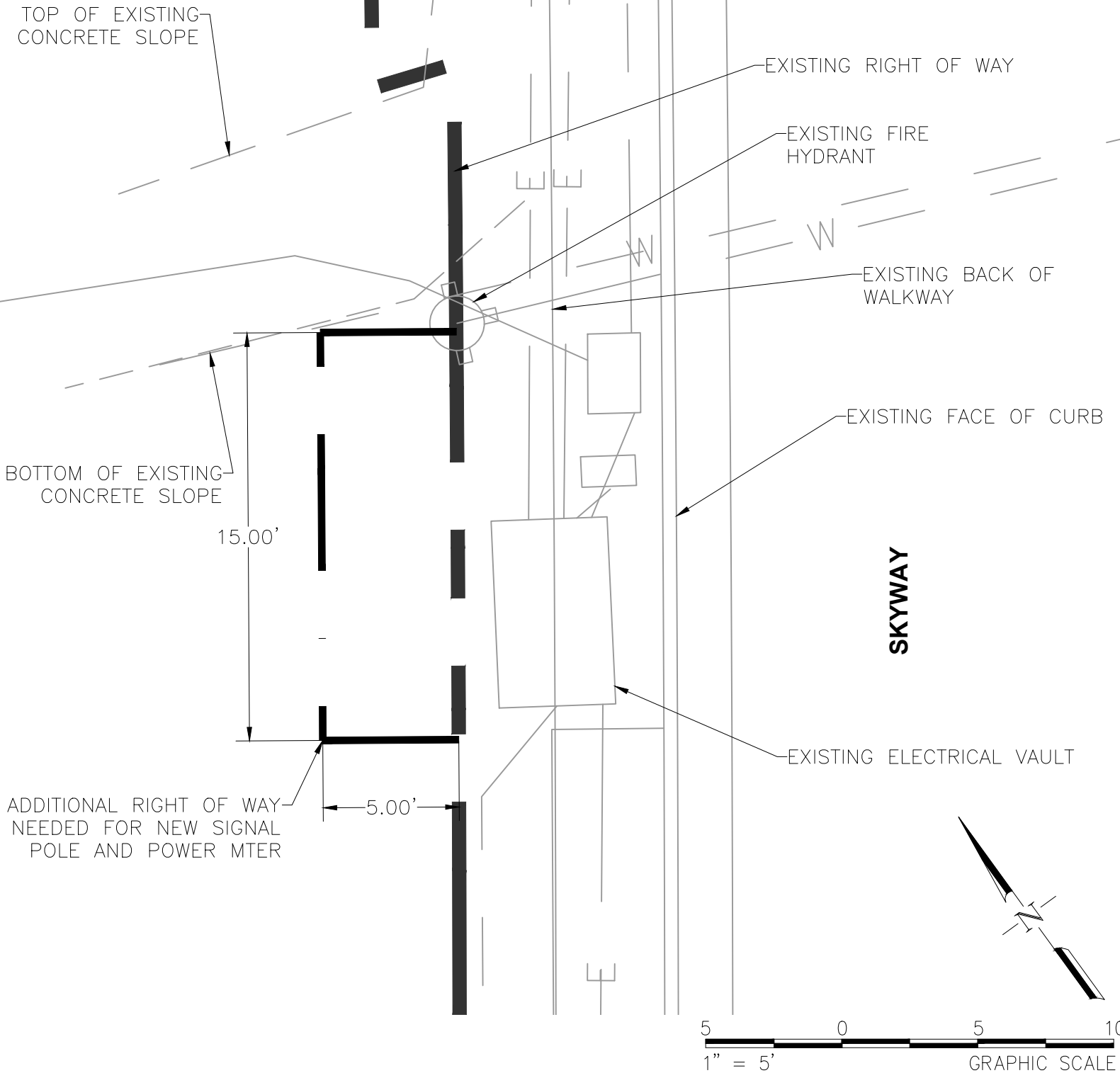
out this very small acquisition/easement dedication. Staff then considered cost estimates from each firm and fully supports recommending Bender Rosenthal Incorporated for consideration of award. A copy of their proposal is attached to this staff report as Exhibit B.

If awarded, staff anticipates returning to Council in three months for final approval of the project plans and specifications and to advertise for construction bids.

Financial Impact:

The professional services agreement and respective services will be 100% locally out of gas tax funds. The total contract cost is \$6,400. The Skyway-Black Olive signal is 100% funded in design and construction phases, but does not have funds for any right-of-way acquisition related work.

EXHIBIT A



Mr. Mark Mattox, P.E.
Public Works Director
Town of Paradise
5555 Skyway
Paradise, CA 95969

ORIGINAL SENT BY EMAIL:

Subject: Scope and Cost Proposal – Right of Way Services
Skyway at Black Olive Signal Project

Greetings Mr. Maddox:

Thank you for choosing Bender Rosenthal, Inc (BRI) to provide right of way services for your Skyway at Black Olive transportation project in Paradise, Butte County, California. The purpose of this letter is to detail the scope of services for the right of way tasks for that project. It is our understanding that real property easement rights are required from one (1) parcel owned by one (1) grantor. It is assumed that the property owner is a willing seller and there should be no condemnation actions calling for additional scope. The necessary rights sought by your agency are a permanent easement for road and utility purposes affecting only one (1) ownership.

The following right of way services are contemplated:

TASK 1 – VALUATION SERVICES:

Per Government Code 7267, an appraisal is not required for the acquisition of real property under \$10,000. Based on our initial review of the project, BRI will develop a complete valuation for the client utilizing a Minimum Value Estimate (Waiver Valuation) Format described in Caltrans Appraisal Manual Chapter Seven (7) at 7.02.13.02. A Waiver Valuation in Lieu of an Appraisal is proposed to be used on this project to estimate the compensation for the proposed acquisition of permanent road and utility easement. A Waiver Valuation is not an appraisal and is to be used merely for documentation in support of the estimated compensation used to develop Just Compensation to be paid to the property owner. A Waiver Valuation will be prepared in conformance with, and subject to the requirements Caltrans Appraisal Manual Chapter Seven (7) at 7.02.13.02 and will be signed by BRI's Broker of Record.

Criteria considered in making the determination as to uncomplicated valuations includes:

- There is no serious question as to the highest and best use;
- There is adequate market data available;
- There are no substantial damages and benefits involved; and
- There is no substantial decrease in market value due to the presence of hazardous material/waste.

Assumptions:

- A Plat Map and Legal Description for the property will be provided by the Town of Paradise.

Deliverables:

- Three copies of one (1) Minimum Value Estimate meeting all State and Federal Standards

TASK 2 - ACQUISITION SERVICES

BRI proposes to develop all necessary contracts, conveyance documents and escrow instructions necessary to make offers in accordance with state and federal laws and following our client's processes. BRI will prepare the offer letter based on the "Just Compensation" value determined by the Town of Paradise staff. BRI will meet with the owner and convey documents until acceptance or impasse. BRI will contact the property owner at least six (6) times within the first 60 days of approval to proceed. BRI will attempt to meet with the owner at least 1 time in person and may make additional contacts by phone, e-mail or through the postal service.

Steps within the acquisition process are outlined below and will be tailored to the Town's need for services:

1. Review the project concept and design with staff and other consultants.
2. Prepare right-of-way contracts and other acquisition documents.
3. Meet with the property owner to discuss the project in general; review of maps and legal descriptions; confirm information about occupants/owners and make the official First Written Offer to owner.
4. The acquisition task assumes a settlement by the sixth contact either in person, telephone, or e-mail. A recommendation to client will be made after *impasse* has been reached.
5. Respond to property owner inquiries verbally and in writing within two business days.
6. Deliver signed right-of-way contract and signed and acknowledged documents for a closed transaction or deliver a memorandum explaining impasse.
7. In the event that the property owner provides a counter-offer, BRI staff will prepare a recommendation to the Town to accept, reject, or modify the counter-offer.
8. If the Town accepts the counter-offer, BRI will prepare up to one (1) Administrative Settlement that complies with State and Federal guidelines.
10. BRI will work with all parties to encourage acquisition within 30 days of the approval of the appraisal.
11. BRI's acquisition agents will maintain a parcel diary to document all interactions with the property owner.
12. BRI will prepare escrow instructions for Title to clear exceptions as needed
13. BRI will prepare a final report, including transfer of all pertinent correspondence and files to client.

Deliverables:

- Acquisition of (1) permanent easement.

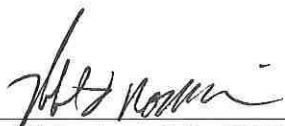
SCHEDULE AND FEES:

BRI proposes to deliver the parcel within four (4) months from the Notice to Proceed for delivery of the required parcel. Our proposed fee based on the Scope outlined herein is as follows:

Task	Description	Total
Right of Way Program Management	Included	\$ 0
1. Valuation Services: one (1) permanent easement assuming a value less than \$10,000 and no condemnation action.	One (1) Waiver Valuation @ \$2,500	\$2,500
2. Acquisition Services: One (1) permanent easement.	One (1) negotiation @ \$3,500	\$3,500
Mileage and production:		\$ 400
Total Budget:		\$6,400

The following are the assumptions behind the budget:

1. Plat and Legal description will be provided by the Town.
2. Preliminary Title Report will be provided by the Town.
3. Escrow services will be handled by the Town.
4. All R/W Activities are to conform to Caltrans Standards, Practices, Policies and Manuals
5. Full documentation to Federal and State standards for all tasks;
6. No expert witness testimony;
7. The actual costs may differ from task to task, but the overall budget will not exceed the "Total Budget" shown in the above graph;
8. No Coordination with State or Federal right of way departments, other than listed in scope;
9. This fee assumes that no structures or improvements will be acquired;
10. Any external audit support will be billed on a time and material basis, as well as the following:
 - a. A change in engineering once the acquisition process has begun;
 - b. Addition of a parcel;
 - c. Addition of easements, or other property rights; and
 - d. Any additional professional expertise.



Bob Morrison, P.E., PMP, Broker
President, Bender Rosenthal Inc.



**Town of Paradise
Council Agenda Summary
Date: February 13, 2018**

Agenda Item: 2(e)

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

Approved by: Lauren Gill, Town Manager

Subject: 2017/18 Position Control and Operating and Capital Budget Adjustment

Council Action Requested:

1. Approve the hire of an additional Public Works Maintenance Worker I, and
2. Approve an additional budget appropriation of \$24,013 to cover the increased costs of the hire for fund 2120 Gas Tax/Street Maintenance.

Alternative:

Direct staff to work within the confines of current reduced staffing.

Background:

The 2017/18 mid-year financial update of January 2018, failed to address the ongoing staffing shortage of the public works street maintenance crew.

Discussion:

Starting in fiscal year 2016/17 one member of the public works street maintenance crew has been off work. The reduction of one member of a five member team greatly impacts the productivity and safety of the remaining members.

Earlier this fiscal year the Town Council approved the Town advertise for a temporary employee to step in and temporarily replace the unoccupied position. Unfortunately, the applicant pool was lacking experience and skill. Further, the effort and training necessary to bring them up to quality standards outweighed the amount of time they might be in the position.

Upon further review and in light of this most recent leave situation, staff requests permission to advertise and fill an additional Public Works Maintenance I position at this time. It is expected that the quality of the applicant pool will be improved simply by the assurance of a full time rather than temporary position. Further, at least one crew member has unofficially expressed their intention of retiring within the next two years. The ability to pass on expertise and knowledge is very valuable in a small team; and the position control and number of employees will be reduced again through attrition.

Fiscal Impact:

The continued vacancy of the position has saved the Gas Tax/Street Maintenance fund \$53,940 this 2017/18 fiscal year through January 31, 2018. The budget has already been adjusted to reflect this savings. On a very conservative basis, assuming a three month overlap in positions, the budget will need to be increased \$24,013 for this most recent staff proposal of an additional hire.

Further, assuming the additional hire is in place and the existing employee returns from leave, the annual impact is about \$53,940 per year.



**Town of Paradise
Council Agenda Summary
Date: February 13, 2018**

Agenda Item: 2(f)

Originated by: Dina Volenski, Town Clerk
Reviewed by: Lauren Gill, Town Manager
Subject: Town Council Appointment to fill one existing vacancy on the Paradise Planning Commission

Council Action Requested: Following a report from the members of the Planning Commission Interview Panel regarding the interview process, consider:

1. Concurring with the recommendation of the interview panel: and,
2. Appoint applicant Kim Morris to fill the existing vacancy on the Planning Commission (effective immediately with term to expire June 30, 2021).
3. Consider an alternative direction listed below

Alternative actions:

- (1) Not concurring with the recommendation of the Planning Commission Interview Panel and appointing another applicant than those recommended to the existing vacancy.
- (2) Directing staff to re-advertise the vacancy on the Planning Commission
- (3) Consider other direction from Town Council to staff.

Background: On December 12, 2017, the Town Council approved the Notice of Vacancy and application and authorized staff to advertise the existing vacancy on the Planning Commission, which included a legal notice, posting on the Town's website, Facebook page and a media release. An application deadline of January 9, 2018 at 5:00 p.m. was set; Council Member Bolin and Zuccolillo were appointed to serve as the interview committee; staff was directed to provide suggested questions and a scoring matrix for the candidates; schedule interviews for the week of January 15 or January 22, 2018; and, schedule appointment to the vacancy at the February 13, 2018, regular meeting with appointment to become effective immediately.

Four applications were received and one was withdrawn prior to the interviews, which were conducted on January 25, 2018. Mayor Jones filled in to cover for Vice Mayor Boling due to a last minutes illness. Following are the applicants interviewed:

- Lee Brown
- Kim Morris
- Maureen Wisener

Conclusion: The interview committee unanimously recommends appointing Kim Morris to the vacant position on the Planning Commission, effective immediately.

FISCAL IMPACT: No



**Town of Paradise
Council Agenda Summary
Date: February 13, 2018**

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 2nd public hearing to solicit comments and/or suggestions regarding the 2018-2019 Annual Plan funding priorities.

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
- Proactive Code Enforcement for deteriorating residential housing
- Mortgage subsidies for first time homebuyers
- Residential housing rehabilitation

Annual Action Plan and Public Meetings:

The dates of the comment period and public hearings are as follows:

- **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; at the Family Resource 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 2017-2018 Annual Plan and receive additional public comment at this time.

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.

Executive Summary

AP-05 Executive Summary - 24 CFR 91.200(c), 91.220(b)

1. Introduction

The Town of Paradise, through its Community Development Block Grant (CDBG) program, has developed a strategy that focuses on cultivating Paradise as a viable community by providing decent housing, a suitable living environment, and by expanding economic opportunities, principally for low and moderate income persons.

This year, the Town will continue to support low and moderate income homeowners who need repairs to their home, and low income first-time homebuyers who are seeking down payment assistance to purchase a home. Loans for small, low income businesses will be offered this year as well. The Town will continue funding public services through our subrecipient funding process and allocate funds for the program's planning and administrative activities.

2. Summarize the objectives and outcomes identified in the Plan

This could be a restatement of items or a table listed elsewhere in the plan or a reference to another location. It may also contain any essential items from the housing and homeless needs assessment, the housing market analysis or the strategic plan.

The objectives for the 2018-19 program year are as follows:

1. Housing Assistance - Continue First Time Home Buyer Loans and Owner Occupied Rehabilitation Loans
2. Code Enforcement - Renew Program to fund code enforcement activities for deteriorating areas in Paradise. This program would be a proactive way to address substandard housing by identifying code violations and offering information on our Owner Occupied Rehabilitation Program.
3. Public Services - Continue offering grants to non-profit community groups to provide services to the community. Previously funded programs include: Services for battered women and children, emergency overnight shelter to prevent homelessness, work training programs for at risk youth, college preparation for at risk youth, services for low income families, scholarships for low income youth to participate in sports.

3. Evaluation of past performance

This is an evaluation of past performance that helped lead the grantee to choose its goals or projects.

The Town's past experience with CDBG funds has shown a great need in our community for affordable housing and services for low income residents. As a result, the Town continues to provide low income first time home buyers with assistance. The Town also continues to provide help to low income homeowners who need assistance with repairs and code corrections. Our past experience with subrecipients has also shown that there is a great need in our community for services for battered women, children, the elderly and low income families. The funding we grant to subrecipients is focused on providing for these needs.

4. Summary of Citizen Participation Process and consultation process

Summary from citizen participation section of plan.

A public notice was published in the Paradise Post on December 23, 2017 outlining the noticing requirements of the Citizen Participation Plan and Annual Plan. The public notice announced the two public hearings that allowed citizens the opportunity to comment and make suggestions on the development of the 2018-2019 Annual Action Plan.

- **1st Public Hearing:** Tuesday, January 9, 2018 at 6:00 p.m. This public hearing was used to solicit suggestions and/or comments from the public regarding the 2018-2019 Annual Plan funding priorities.
- **2nd Public Hearing:** Tuesday, February 13, 2018 at 6:00 p.m., in the Town Hall Council Chambers at 5555 Skyway, Paradise, California. The Draft Annual Action plan was available for review by the Council and the public. This public hearing initiated a 30-day public comment period.
- **30-Day Public Comment Period:** February 13th-March 13th, 2018. The Draft Annual Action Plan was available for public review at the following locations, Paradise Public Library, Senior Center, Paradise Chamber of Commerce, Town Hall and could be downloaded via the Town's website.

Council Meeting: Tuesday, April 10th, 2018, at 6:00 p.m., in the Town Hall Council Chambers at 5555 Skyway, Paradise, California. The Council reviewed the final draft of the 2018-2019 Annual Plan. Council adopted the drafts and approved submission of the documents to HUD.

5. Summary of public comments

This could be a brief narrative summary or reference an attached document from the Citizen Participation section of the Con Plan.

No comments were received.

6. Summary of comments or views not accepted and the reasons for not accepting them

NA

7. Summary

The Town posted the public hearing notice in the Paradise Post and made it available on the Town's website. Community Service organizations were given information about the Annual Plan process and were encouraged to discuss these projects with individuals who visit their organizations. The draft plan was made available for review at the above mentioned locations, all of which are accessible to persons with disabilities.

PR-05 Lead & Responsible Agencies – 91.200(b)

1. Agency/entity responsible for preparing/administering the Consolidated Plan

Describe the agency/entity responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

Agency Role	Name	Department/Agency
CDBG Administrator		Town of Paradise

Table 1 – Responsible Agencies

Narrative (optional)

Consolidated Plan Public Contact Information

Colette Curtis

Administrative Analyst II

5555 Skyway

Paradise CA 95969

(530) 872-6291 ext 112

ccurtis@townofparadise.com

AP-10 Consultation – 91.100, 91.200(b), 91.215(l)

1. Introduction

The Town of Paradise coordinated with the Butte County Continuum of Care, as well as with Sojourner's House on the Ridge, and CHIP Housing (Community Housing Improvement Program). Both Butte County Continuum of Care and Sojourner's House on the Ridge work with the homeless population on the Paradise Ridge and CHIP partnered with the Town to build Paradise Community Village, which consists of 36 low income housing units in Paradise.

Provide a concise summary of the jurisdiction's activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(l))

The town's involvement with the Butte County Continuum of Care (CoC), which compiles an annual survey of the homeless population in Paradise, has provided the town with actual data regarding homelessness in the Town. The survey report which was provided to the town only counted the actual surveys filled out by homeless persons.

The Town provides assistance to non-profit organizations, which provide services to the homeless population. Through CDBG funding, the Town assists these organizations to find solutions and additional funding that can support this population. The town is working on a rental assistance program to assist individuals who are unable to rent on their own.

Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.

The Butte County Continuum of Care was consulted regarding homelessness in Paradise and meeting the needs of the current homeless population.

Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS

NA

2. Describe Agencies, groups, organizations and others who participated in the process and describe the jurisdiction's consultations with housing, social service agencies and other entities

Table 2 – Agencies, groups, organizations who participated

1	Agency/Group/Organization	Butte County Continuum of Care
	Agency/Group/Organization Type	Housing Services-homeless Services-Employment Planning organization
	What section of the Plan was addressed by Consultation?	Homeless Needs - Chronically homeless Homeless Needs - Families with children Homelessness Needs - Veterans Homelessness Needs - Unaccompanied youth Homelessness Strategy
	Briefly describe how the Agency/Group/Organization was consulted. What are the anticipated outcomes of the consultation or areas for improved coordination?	The Butte County Continuum of Care was consulted regarding homelessness in Paradise and meeting the needs of the current homeless population.

Identify any Agency Types not consulted and provide rationale for not consulting

Other local/regional/state/federal planning efforts considered when preparing the Plan

Name of Plan	Lead Organization	How do the goals of your Strategic Plan overlap with the goals of each plan?
Continuum of Care		

Table 3 – Other local / regional / federal planning efforts

Narrative (optional)

AP-12 Participation – 91.105, 91.200(c)

1. Summary of citizen participation process/Efforts made to broaden citizen participation Summarize citizen participation process and how it impacted goal-setting

The Town held two public hearings to solicit public comment on goals for the 2018-19 plan. Town staff also met with community groups to discuss the Town's goals and needs of the community.

Citizen Participation Outreach

Sort Order	Mode of Outreach	Target of Outreach	Summary of response/attendance	Summary of comments received	Summary of comments not accepted and reasons	URL (If applicable)
1	Public Hearing	Non-targeted/broad community	Two public hearings were held at public Council Meetings to discuss the goals and priorities for the 2018-19 Annual Plan. Attendance was average for a Council Meeting, but no comments were given during the public hearing.	None	NA	

Table 4 – Citizen Participation Outreach

Expected Resources

AP-15 Expected Resources – 91.220(c)(1,2)

Introduction

This year, Town of Paradise was awarded \$. Funding from the 2013/14 Program Year (40,000) was recently re-allocated through the substantial amendment process for use in Housing Assistance during the 2017-18 and 2018-19 Program Year.

Anticipated Resources

Program	Source of Funds	Uses of Funds	Expected Amount Available Year 1				Expected Amount Available Remainder of ConPlan \$	Narrative Description
			Annual Allocation: \$	Program Income: \$	Prior Year Resources: \$	Total: \$		
CDBG	public - federal	Acquisition Admin and Planning Economic Development Housing Public Improvements Public Services	175,000	0	40,000	215,000	0	
Other	public - federal	Housing	0	0	0	0	0	

Table 5 - Expected Resources – Priority Table

Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how

matching requirements will be satisfied

While matching funds are not required, CDBG funds are frequently leveraged with other funds for maximum potential use. For example, most of the subrecipient grantees utilize other sources of funding for their programs. These sources of funds range from other Federal and State grants to private grants and donations. Funds allocated towards housing assistance are also leveraged with HOME and CalHome funding.

If appropriate, describe publically owned land or property located within the jurisdiction that may be used to address the needs identified in the plan

NA

Discussion

Annual Goals and Objectives

AP-20 Annual Goals and Objectives

Goals Summary Information

Sort Order	Goal Name	Start Year	End Year	Category	Geographic Area	Needs Addressed	Funding	Goal Outcome Indicator
1	Housing Assistance	2015	2020	Affordable Housing	Paradise	Affordable Housing Homelessness		
2	Public Services	2015	2020	Homeless Non-Homeless Special Needs Non-Housing Community Development	Paradise	Affordable Housing Homelessness		
3	Code Enforcement	2015	2020	Code Enforcement	Paradise	Affordable Housing	CDBG: \$10,000	Housing Code Enforcement/Foreclosed Property Care: 5 Household Housing Unit

Table 6 – Goals Summary

Goal Descriptions

1	Goal Name	Housing Assistance
	Goal Description	
2	Goal Name	Public Services
	Goal Description	
3	Goal Name	Code Enforcement
	Goal Description	

Projects

AP-35 Projects – 91.220(d)

Introduction

Projects

#	Project Name

Table 7 - Project Information

Describe the reasons for allocation priorities and any obstacles to addressing underserved needs

AP-38 Project Summary
Project Summary Information

AP-50 Geographic Distribution – 91.220(f)

Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed

All funding will be directed within the Town Limits of Paradise. Paradise does not have geographical concentrations of low income or minority households. These households are spread throughout the Town, and as a result funding will be distributed based on eligibility and need.

Geographic Distribution

Target Area	Percentage of Funds
Paradise	100

Table 8 - Geographic Distribution

Rationale for the priorities for allocating investments geographically

All funding will be directed within the Town limits of Paradise. Paradise does not have geographical concentrations of low income or minority households. These households are spread throughout Tthe Town, and as a result funding will be distributed based on eligiblity and need.

Discussion

Affordable Housing

AP-55 Affordable Housing – 91.220(g)

Introduction

This year the Town of Paradise plans to assist with affordable housing by providing two housing programs: First Time Home Buyer Assistance and Owner Occupied Rehabilitation. The Town will also provide funding to subrecipients who will support the homeless population in Paradise.

One Year Goals for the Number of Households to be Supported	
Homeless	0
Non-Homeless	0
Special-Needs	0
Total	0

Table 9 - One Year Goals for Affordable Housing by Support Requirement

One Year Goals for the Number of Households Supported Through	
Rental Assistance	0
The Production of New Units	0
Rehab of Existing Units	0
Acquisition of Existing Units	0
Total	0

Table 10 - One Year Goals for Affordable Housing by Support Type

Discussion

AP-60 Public Housing – 91.220(h)

Introduction

The Town of Paradise does not have any public housing within Town Limits. Paradise Community Village, a 36 unit low income housing development, was constructed in 2013 using CDBG and other funds, serves the low income and disadvantaged community in Paradise. While this is not public housing, it does only rent to low income residents, using HOME income limits and guidelines for eligibility.

Actions planned during the next year to address the needs to public housing

Without sewer infrastructure, Paradise is not well suited to public housing projects. If a sewer is constructed in the future, the Town would look into public housing development as a possibility.

Actions to encourage public housing residents to become more involved in management and participate in homeownership

The Town of Paradise will continue encouraging residents to participate in home ownership through our first time homebuyer program.

If the PHA is designated as troubled, describe the manner in which financial assistance will be provided or other assistance

NA

Discussion

AP-65 Homeless and Other Special Needs Activities – 91.220(i)

Introduction

Although the Town has approximately 27,000 residents, it is by no means an urban center in the North state, and with the lack of efficient public transportation, Paradise has not become a destination for homeless individuals such as other communities in our area- as seen in Chico and Oroville. The lack of social services and shelters, coupled with the fact that these services have been available in neighboring cities has lessened both the homeless population and urgency to address these needs in Paradise.

The Butte County Housing Authority is working with the Butte Continuum of Care, which is a conglomeration of public agencies and local nonprofits, who work together to hold an annual census of homelessness in Butte County. The data is a point in time survey which makes it very hard to assess the actual homeless count, since it is only a one-day juncture and may not capture the whole picture or actual homelessness in Paradise. These parameters of the survey were kept in mind as the Town decided among priority needs in this category. The most recent point in time survey occurred on Jan. 25th 2017.

Describe the jurisdictions one-year goals and actions for reducing and ending homelessness including

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

The 2017 Continuum of Care Point in Time Survey data was compiled, and the following information, provides us with an overview of homelessness in Paradise. Out of 1,983 individuals or 1,583 households identified as homeless in Butte County, 120 individuals or 79 households were identified as homeless in Paradise. this represents an increase of 145% over the 2015 survey. It is unlikely that this increase is due to more homeless people in Paradise, rather it is more likely due to better outreach and communication resulting in better reporting. Of the households identified, 57 consisted of single adults while 16 represented adults with children and 6 were children without adults.

Addressing the emergency shelter and transitional housing needs of homeless persons

The Town will continue to work with local non-profits and the homeless shelter in Chico (Torres Shelter) to make sure that the chronically homeless population in Paradise will be able to seek out services from these agencies and to also make sure that agencies are able to service this population. The Torres shelter accepts individuals from around the area, and Paradise homeless individuals are encouraged to seek shelter there if needed. Sojourner House on the Ridge (SHOR) operates a day center in Paradise, offering case management and referrals to Chico for overnight shelter at the Torres Shelter. There are non-profits in town that provide hot meals to residents of Paradise and they also help with emergency shelters if needed.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

The town currently works with the local Continuum of Care program to prevent chronic homelessness within our jurisdiction. Youth for Change also provides services to homeless individuals and youth in foster and group homes. These programs focus on transitioning individuals from homelessness to permanent housing and independent living. The town will continue funding organizations that provide case management and credit counseling services to the homeless population to encourage and teach them how to be successful in their jobs and living situation.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); or, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs.

The town currently works with the local Continuum of Care program to help individuals and families in Paradise avoid becoming homeless. Youth for Change also provides services to homeless individuals and youth in foster and group homes. These programs focus on transitioning individuals from homelessness to permanent housing and independent living. The town will continue funding organizations that provide case management and credit counseling services to the homeless population to encourage and teach them how to be successful in their jobs and living situation. The Town of Paradise currently does not have an issue with residents being discharged from facilities and becoming homeless, however that will be monitored and addressed in the future if it becomes an issue.

Discussion

AP-75 Barriers to affordable housing – 91.220(j)

Introduction:

The Town encourages the development of affordable housing by initiating the following goals. The goals are used as incentives to assist with options of affordable housing construction. These bonuses and incentives are intended to contribute to the economic feasibility of affordable housing in developments proposed within the town.

- Softened the zoning requirements associated with secondary housing units to encourage development.
- The Paradise Zoning Ordinance Chapter 17.44 includes provisions about affordable housing incentives and residential density bonuses (Paradise Housing Element, 2014).

Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment

The Town of Paradise has an adopted Fair Housing Impediments Analysis that provides an overview of the public policies which are in place to serve as barriers to affordable housing.

One of the barriers to affordable housing is the Town of Paradise's lack of a municipal wastewater treatment facility. Typical septic tanks and leach lines are adequate for single family development but this is not a viable alternative for new housing developments which are at higher densities. Typically, affordable housing units are built in clusters and would require a more advanced wastewater treatment system, which typically is very expensive and may lead to costs being passed on to the developer or whomever is financing the project.

The Town is currently exploring options for a sewer to service the more developed areas of Town.

Discussion:

AP-85 Other Actions – 91.220(k)

Introduction:

Actions planned to address obstacles to meeting underserved needs

One of the barriers to affordable housing is the Town of Paradise's lack of a municipal wastewater treatment facility. Typical septic tanks and leach lines are adequate for single family development but this is not a viable alternative for new housing developments which are at higher densities. In many cases, affordable housing units are built in clusters and would require a more advanced wastewater treatment system, which typically is very expensive and may lead to costs being passed on to the developer or whomever is financing the project.

The Town is currently exploring options for a sewer to service the more developed areas of Town.

Actions planned to foster and maintain affordable housing

The Town continues to work closely with CHIP on the 36 low income housing units at Paradise Community Village, and on plans for future low income housing developments at that site. One of the major obstacles to affordable housing in Paradise is the lack of a sewer. This year, the Town completed a Sewer Alternatives Analysis and Feasibility report looking for a solution to the wastewater issue. The report determined that the cost at this time is too great for the properties within the potential district to bear, and identified the next step as finding grant money through Federal and State funds. It is our hope that once funds are secured, we can move forward with environmental, design and finally construction of a sewer that would enable affordable housing to be constructed in Paradise.

Actions planned to reduce lead-based paint hazards

Our Owner Occupied Rehabilitation Program requires homes to undergo lead based paint testing.

Actions planned to reduce the number of poverty-level families

The Town of Paradise will continue funding subrecipients that work with low income families to improve their financial situation through credit and financial counseling.

Actions planned to develop institutional structure

The Town of Paradise has an established institutional structure that has worked well for the past 23 years.

Actions planned to enhance coordination between public and private housing and social

service agencies

The Town of Paradise continues to work with CHIP to manage and monitor our low income housing project - Paradise Community Village. There are additional opportunities for further low income housing developments and the Town will work closely with CHIP to explore those opportunities.

Discussion:

Program Specific Requirements

AP-90 Program Specific Requirements – 91.220(I)(1,2,4)

Introduction:

Community Development Block Grant Program (CDBG)

Reference 24 CFR 91.220(I)(1)

Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.

1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed	0
2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan.	0
3. The amount of surplus funds from urban renewal settlements	0
4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan	0
5. The amount of income from float-funded activities	0
Total Program Income:	0

Other CDBG Requirements

1. The amount of urgent need activities	0
2. The estimated percentage of CDBG funds that will be used for activities that benefit persons of low and moderate income. Overall Benefit - A consecutive period of one, two or three years may be used to determine that a minimum overall benefit of 70% of CDBG funds is used to benefit persons of low and moderate income. Specify the years covered that include this Annual Action Plan.	0.00%



**Town of Paradise
Council Agenda Summary
February 13, 2018**

Agenda Item: 6(a)

Originated by: Colette Curtis, Administrative Analyst II

Reviewed By: Lauren Gill, Town Manager

Subject: Consider implementing a low cost business license program that provides important public safety information as well as information on the Town's economic and business landscape

Council Action Requested:

1. Consider implementing a low-cost business license program that provides important public safety information as well as information on the Town's economic and business landscape
2. Consider waiving the entire reading of proposed Ordinance No. _____ and approve reading by title only: and, consider introducing 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 a small number of businesses in Town (e.g. bingo parlors, taxi services, pawn shops, etc.) The reason for these special licenses is to fulfill State law requiring that certain businesses register with local police departments. In addition to these special licenses, is it important that our Town have a more comprehensive business registration program/database that would include all businesses in Town?

It is very common for municipalities to require a business license or registration to gather knowledge about what types of commerce is being conducted within its jurisdiction. Again, the most compelling---but certainly not the only reasons for a business registry are: (1) public safety, (2) the creation of a current, reliable business inventory for economic footprint/economic outlook functions, and (3) to ensure that businesses get started on the right foot by complying with local regulations BEFORE beginning any business venture that could end up being a costly mistake.

The Town of Paradise has attempted to establish a practical business license or registration program for many years. Fear of rising costs and the reluctance of government intervention have been the two main barriers in moving forward with a business license registration program in the past. However, because the need for public safety and economic information-gathering continues to be raised, on February 14, 2017, Council directed staff to form a committee to find a practical working solution that is low-cost, easy to administer, and also provides a benefit for businesses.

Although the current proposal represents a scaled back version of anything that has been proposed in the past, it is a sound and well-tested rendition as evidenced by at least two cities in California: Rancho Cordova and Palo Alto. Below is a list of the meetings, discussions, public workshops and outreach that went into the current draft of the proposed business license ordinance.

On April 5, 2017, the Town Manager formed a working committee consisting of Council members Bolin and Lotter, four local business owners, the President of the Paradise Ridge Chamber Board of Directors, and Town staff. In order to provide a balanced, comprehensive approach to a workable solution, the original members of the committee included members that have been publicly or historically both for and against establishing a business license in Town.

The first meeting included a free-flowing discussion on whether the Town of Paradise or its business community/residents actually needed or wanted a business registration program. It was unanimous among the members at the table that a business registration was needed and should be pursued—the details of what would be required of businesses, what it would cost, and how to eliminate the fear of the big government money grab were prominent discussion points that were considered. Very early on in committee discussions there was strong agreement to identify the program as a “business license” instead of a “business registration.” The committee felt that a license sounded more official than a registration program and committee did not want to soft-pedal any part of the program, but provide a true straight-forward program to help alleviate government distrust. One of the committee members proposed that the cost of the program include hiring a full-time staff member to benefit businesses and provide economic development direction and guidance to the Town. The staff person could also do research and provide counseling for businesses on their individual requirements as well as look for grants that could possibly help individual businesses. The majority of the committee did not agree with the “go-big-or-go-home” approach to the business license program and did not agree with hiring additional town staff, but felt that a small, low-cost, easy to use and straight-forward program would be more acceptable to the business community at this time.

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. The Chamber Board asked many questions—especially about the benefits to businesses and felt that the proposed low-cost, straight forward approach was the best approach and also felt that the benefit to businesses was the business directory and the business-to-business aspect of the program. The Chamber of Commerce has long been a proponent of shopping local first—both retail and business-to-business. The advantage to the business community was not lost on the Chamber Board.

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 with direct link to their individual business websites as an added benefit to businesses.

On January 9, 2018 Town Staff presented a Business License Program for consideration. After the Staff presentation, 17 individuals (some were business owners and some were not) addressed the Council with their approval, disapproval or concerns/questions. Most of the speakers at the meeting were against the proposal as presented, while several were for the proposal including the Paradise Ridge Chamber of Commerce. After hearing the staff recommendation, public comments and Council discussion, Council referred the item back to staff to draft changes to the proposed program and ordinance. Specifically, Council directed staff to look into a lower fee for renewals, and address which, if any, home-based businesses would be required to obtain a license.

Program Recommendations:

After hearing from the public and receiving additional input, the proposed business license program has been changed to include the following features:

1. All businesses conducting business in the Town of Paradise would be required to obtain a license.
2. The license would cost \$40 for the first year, and **\$25 for annual renewals.**
3. ***If a business obtains a license prior to Jan. 1, 2019, the \$40 fee would be waived.***
4. All businesses required to obtain a license must do so by Jan. 1, 2019.
5. ***Home Based Businesses, including independent sales representatives would be required to obtain a license, but would be exempt from the fee.***
6. Businesses that are required to get a special license from the Town of Paradise (e.g. taxi cabs, tattoo parlors, etc) would be required to get a business license, but would be exempt from the fee.
7. Businesses outside the Town of Paradise that do business in Town would be required to get a license, unless they only make deliveries to Town addresses in which case they would be exempt.
8. Businesses that house more than one independent agent (realtors, hair salons, etc, but not a general landlord) would only be required to obtain one license which would cover all the independent agents doing business at their location.
9. Financial Institutions and religious organizations would be required to obtain a license, but would be exempt from paying the fee.
10. ***The following would be exempt from obtaining a license:***
 - ***Libraries***
 - ***Agriculture***
 - ***Service Clubs***
 - ***Non Profit Organizations with no paid employees or physical place of business***
 - ***Vendors at community events***
11. Businesses that do not obtain a license, after receiving a license requirement reminder, followed by a courtesy letter, would be subject to the administrative penalty process.
 - A \$100 fine

- A \$200 fine if the business does not obtain a license after the first violation
- A \$500 fine if the business does not obtain a license after the 2nd violation.

Discussion:

Why is a Business License Program being considered now?

Public Safety is the most compelling reason for a jurisdiction to have a business license program. Knowing who and what type of businesses are operating in our community and in our neighborhoods is vitally important to the safety of our residents and first responders. Paradise Police Chief Tazzari-Dineen and Paradise Fire Chief Hawks both expressed the need for more information on the businesses operating in town. Some information has been collected on businesses by both Police and Fire; however, this information is sporadic and out of date. There is limited information available on businesses that have registered alarms and there are only about 220 business alarms registered in town. The alarm information does not cover the type of information that is most helpful to Police and Fire when responding to an incident. Volunteers in Police Service (VIPS) have in the past gone door-to-door to get important information from businesses but the information is not updated regularly.

The Fire Department currently has 32 pre-plans for businesses in Paradise. A pre-plan is a Fire Department form that contains business contact and building information should they need to respond to the building for fire or other emergency. Types of information in a pre-plan include contact information for the business owner and property owner, whether hazardous or combustible material is stored on premise, whether there are a sprinkler system, knox box, and the location of electrical and utility shutoffs. This information is vital for the fire department, which has limited time and staff to create these pre-plans. Information could be provided to them from the Business License program, making it easier and more timely for the Fire Department to capture this information in their pre-plan process.

In addition to public safety, having a business license provides important information to new businesses with regards to zoning and other requirements. It can be devastating for a new business to discover 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 to ensure that their business has every opportunity to succeed. 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.

A business license program also provides information needed for economic development and planning. 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. Paradise is a beautiful, small, bedroom community and this business license

is not intended to make our community more like a larger city. The business license will help make what we have sustainable, by providing information on our current business environment. Knowing where we are is necessary before we can appropriately plan for the future, what infrastructure and zoning to focus on with Town policy, and what businesses to focus on for economic development purposes.

Are there other agencies/entities that collect similar information that would work for our purposes?

Our Town government structure is already fairly small and efficient and we would never shirk our responsibility to serve our citizens; however, we do like to explore possible partnerships where feasible. Following are some of the suggested alternatives that have been mentioned but are not considered to be viable options:

- Chamber of Commerce: No. The Chamber's business list only includes businesses that choose to be members and pay the membership fee to join. The Chamber currently has 315 members. In the past, the Town has explored ways to partner with the Chamber to provide a business registration program. However, for many reasons this has never come to fruition. First of all, the Chamber is a membership organization—the Town of Paradise is a governmental entity established under State statute. The way we provide 24/7 emergency service and enforce laws are mandated under certain constitutional and police powers. The Town and Chamber are two separate organizations with very different goals and responsibilities. The Chamber of Commerce provides a great service to our business community. The Town, on the other hand, is in charge of public safety, establishing and enforcing lawful land use activities, streets, roads and infrastructure, and providing general city government services.
- NRWS Business Accounts: No. NRWS currently has 708 accounts that are designated as "business." There may be businesses that have not designated their accounts as business accounts. Also, there are businesses who share one account, such as shopping centers. NRWS is a private company that the Town contracts with for garbage/recycle services. We do not, nor cannot require them to collect private information for our police department or fire department. As a local municipality it is our job to know who is doing what in our Town. It isn't feasible or fair to require the garbage company to do our job for us—besides they are not adequately trained nor do they have adequate clearances to handle private and confidential information.
- PG&E. No. PG&E currently has 1,062 commercial accounts with PG&E; however, they estimate the actual number of businesses to be closer to 800 since some businesses may have multiple accounts or are listed as commercial accounts but are actually non-habitable structures (e.g. signs.) PG&E has no way of knowing exactly how many businesses are in Town and would not be required to collect and disseminate the information that the Town requires.
- Fictitious Business Name (filed with Butte County): A fictitious name filing or a DBA (Doing Business As) is a requirement for banking, legal matters, etc. In checking with Candace Grubbs, the Butte County Recorder, the information in their database is collected through a proprietary source, and only requires name, address, and business holding. The fictitious name filing is required to be updated every 5 years. This data source is not sufficient for our needs, nor

updated enough to provide emergency contact information, nor can we do a “bridge” to RIMS for public safety purposes. We do not see this as a viable option---It is not a program that is set up to work for local agency or public safety purposes.

- PID - The Paradise Irrigation District reports 540 “business” accounts. This is just another data point in which to make assumptions about the number of businesses, but would not be a source to collect information for Town purposes.
- New Business Checklist – In order to be business friendly, the Town established a *voluntary* New Business Checklist. The checklist attempts to help with new business ventures by providing information on zoning, septic, local ordinances, etc. We did this to prevent a new business owner from getting important information too late; therefore, preventing repairs/mistakes after an expensive business investment was already made. Because this program is voluntary, we only receive one or two per year—it would not be a successful option for our purposes.
- Septic Records – Every time a property is bought or sold a septic inspection is required via a Clearance to Record permit. This permit protects the buyer---and provides an opportunity to check for septic leaks/surfacing effluent—which are environmental hazards. However, this information is only performed in sale transactions—not leases, and only claims that the septic was inspected at that current point in time. Although every property in town has a septic tank, this is not a viable source for information. Our records show only the property owner as listed on the assessor’s tax roll and does not contain business owner information, contact information, etc. Even if we could use this source to gather business data on parcels, it would be costly and more time consuming--requiring many additional staff hours. The information would have to be manually collected and then manually entered. Again, this would not be a realistic or feasible method for our stated purposes.

Is this a tax under Proposition 218—or just an excuse for the Town to make money?

Local governments are prohibited from raising existing taxes or imposing new taxes without a vote of the residents. Also, there are very strict limitations on local government’s ability to charge for a service or for a regulatory activity. Proposition 218 adopted in 1996 and Proposition 26 adopted in 2010, govern and strictly limit how and when local governments can impose fees/fines. According to the LEAGUE OF CALIFORNIA CITIES; PROPOSITION 26 AND 218 IMPLEMENTATION GUIDE, 2017:

Under Proposition 26, all levies, charges, and exactions “imposed” by state or local governments are taxes, *unless they fit into one of the following seven stated exceptions for local government:*

1. “A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

2. A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.

3. A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.

4. A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.

5. A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.

6. A charge imposed as a condition of property development.

7. Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.”

Put simply, the Town of Paradise is proposing to implement a business license program to better serve the needs of the business community and as another tool for public safety.

The Town can impose an administrative/regulatory fee to recover the cost of issuing the license and has therefore provided an analysis of staff time involved. This is the same process we use for all of our fees to ensure cost recovery under the guidelines of Prop. 26, which include staff time, software cost, etc.

In an effort to keep the cost for the program low, staff is proposing a minimalist program that uses existing resources. While it has been suggested that hiring a staff person to run the program would be beneficial; the additional cost to do so would make the business license more costly for businesses, which would be contrary to the goal of a low cost program. The Finance Director has calculated the cost using staff in several departments as well as existing software to make the application available online. Assuming 700 businesses, the amount was determined to be \$46.03 and includes staff review and code enforcement. The proposed program complies with Proposition 26 by not charging more for the service than it costs to provide, and in fact will charge a lower amount for renewals to keep the program feasible for businesses.

Through this program, the public safety information is valuable enough for the Town to use a small portion of general resources within existing staff time to obtain it. Moreover, for the police and fire departments it provides them the opportunity to gain awareness of a business and to gather further information in their pre-plan process to aid them in their response to potential emergencies. The Town is also committed to keeping the costs low by setting the fee within the ordinance rather than having the fee calculated annually through the fee schedule process.

The Town is not making money from this program. The revenues derived from the fee may not exceed the funds required to provide the related service or program. **By law, the Town may not charge more for the business license than it costs to provide the business license—but can charge less.**

Is a Business License Ordinance going to fill the empty buildings in the downtown?

The answer to this question is no. This program is not meant to be a cure for all of the problems facing businesses--nor is it meant to be. Many brick and mortar stores are suffering from the burgeoning online sales phenomenon. A business license will not help, hurt or detract people from shopping online. However, it will provide another avenue to take advantage of local outlets and providers. It will help new business start ups to get critical local zoning, septic, etc. information before investing in a business enterprise—doing it the right way first instead of circumventing the process is smart and fair for everyone.

We are all aware of the burdensome red tape that the State puts on businesses. The Town does not want to add to that in any way; however, that doesn't relieve local governments of its responsibility to provide public safety and economic information to its businesses and residents. The difference is our local sales tax stays local to pay for police, fire, roads and animal control. It is in the Town's best interest to be business friendly. Members of the Town Council live in, and own/operate businesses in Town. We are a community that was formed with local control as a priority. "Government intervention" in this case is actually local control or local benefit. There will always be disagreement on what a local benefit is, but our goal is to be the best community we can be---public safety is our number one priority. Good roads and infrastructure are also very high on the list. A good quality of life that includes economic vitality is paramount and overlays all of the decisions that the Town makes. Finding a workable solution that fits everyone is not practical or possible—but the committee and staff strived to achieve a balanced, straight-forward, low-cost approach. The business license committee, staff, the Council and others spent many hours—not including the many attempts in the past to bridge the information gap. We believe that this approach is the right fit for our Town at this time.

Fiscal Impact Analysis:

Using all available sources, it is estimated that this program will cost the Town approximately \$32,221 to administer each year. That is estimating that the Town will license 700 businesses at a cost of \$46.03 per business. These costs can be thought of more as opportunity costs than as apportionment dollars. Staff assigned to this program will provide less support or service in another area in order to serve this program. Also, a small portion of existing software, hardware and utilities will be allocated to this program.

Given the proposed fee waiver the first year, no cost recovery will be realized until January 2019. Starting in January 2019, assuming the same 700 businesses, the Town

will recover between \$17,500 and \$28,000 depending on how many businesses are renewals and how many are new licenses.

**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. 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 whether provided in a physical location or by a mobile service within the jurisdiction of the Town, except the types of activities identified 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 businesses, 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 from the town. A business operating in another city which only provides deliveries to town residents or businesses shall be exempt from the requirements of this chapter.

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 this 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, barber and beauty salons, offices housing multiple independent agents such as insurance or real estate, or other similar enterprises) in one location shall require only one general business license for the location.

When a particular business 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 new license applicants shall pay a \$40 administrative fee to the town. All renewal license applicants shall pay a \$25 annual administrative fee to the town. The annual fee shall not be increased except by amendment of this section. Any business that obtains a license prior to January 1, 2019 shall be exempt from paying the \$40 fee, but shall be required to renew their license annually and pay the \$25 fee. 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. A home-based business that is operated entirely out of a place of residence shall be exempt from paying the fee under this section. A financial institution that pays the Bank and Corporation Tax to the State of California shall be exempt from paying the fee under this section. A church 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. **Libraries:** Libraries, whether publicly or privately operated, are exempt from the requirements of this chapter.
2. **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.
3. **Businesses located outside Paradise, that deliver to Paradise addresses, but provide no other service.** A business located outside the town limits that delivers products to Paradise addresses, but provides no other service shall be exempt.
4. **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.
5. **Non Profit Organizations with no paid employees or physical place of business:** Non profit tax exempt organizations that do not have paid employees, or which do not have a physical place of business shall be exempt from obtaining a business license.
6. **Vendors at community events:** Vendors who participate in town approved and permitted events shall be exempt from obtaining a business license.

Town of Paradise
Ordinance No. ____

7. Persons exempt from business license fees pursuant to federal or state law.

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 13th day of February, 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

☐ New Business (\$40) ☐ Renewal (\$25) ☐ Commercial ☐ Home Based Business ☐ Bank ☐ Located outside Paradise

BUSINESS INFORMATION

Information in this section is available to the public if requested

Business Name:		
Business Phone:	Business Website:	
Business Address:	Would you like your Business Name and Website included in an online directory? <input type="radio"/> Yes <input type="radio"/> No	
City:	State:	ZIP Code:
Business Mailing Address (if different)		
NAICS Code: - If you do not know your NAICS code, visit https://www.census.gov/eos/www/naics/	Description of Business Activity (circle one): Retail / Construction & Development / Technology & Communication / Food Services & Ag Production / Government & Non-Profit / Healthcare / Manufacturing / Tourism / Utilities / Real Estate / Other _____	
Do you hold "Non-Profit" Status with the IRS? <input type="radio"/> Yes <input type="radio"/> No	Business doing retail sales? If so, please provide the sellers permit number:	
Hours/Days of Operation:	Number of Employees:	

EMERGENCY CONTACT INFORMATION (PLEASE LIST 3 UNIQUE CONTACTS)

Personal Contact information will be kept private

Contact 1 – Business Owner Name:	Phone:
	Email:
Contact 2 – Name and Relationship/Title:	Phone:
	Email:
Contact 3 – Name and Relationship/Title:	Phone:
	Email:
Property Owner Name (if different from owner)	Phone:
	Email:
Alarm Permit Number: Monitored? <input type="radio"/> Yes <input type="radio"/> No Contact: _____	Alarm Type (circle all that apply): Water Flow/ Smoke Detector/Heat Detector/Manual Pull Box/ motion – intruder / Other _____
Janitorial Service:	Phone:
	Hours at Location:

BUILDING INFORMATION

Information in this section is available to the public if requested

Occupancy Type (circle one): Commercial / Residential Single Family / Residential Multi-Family / Assembly / Manufacturing / Other _____		Please attach a floor plan diagram
Animals Located on Business Premise? <input type="radio"/> Yes <input type="radio"/> No	Fire Suppression System (Sprinklers)? <input type="radio"/> Yes <input type="radio"/> No	Knox Box? <input type="radio"/> Yes <input type="radio"/> No
Utility Shutoff Locations : Gas: Electric:	Hazardous Materials on site? <input type="radio"/> Yes <input type="radio"/> No For information on reporting requirements, visit http://www.buttecounty.net/publichealth/EnvironmentalHealth/Hazmat-CUPA.aspx	

The issuance of a business license represents only the fact that the licensee has paid a Town of Paradise business license fee per Municipal Code Chapter 5.22. It does not constitute authorization of the licensee to conduct a business within the Town of Paradise. Prior to commencing business operations, the licensee should consult with Town of Paradise Building and Planning Divisions to determine whether the type of business to be conducted is permitted at the intended business location.

Business License Workshop Notes
November 15, 2017 4 -5 pm and 6-7 pm
Town Council Chambers

4 pm Workshop - 25 attendees

Questions from the attendees:

Q: Will this program be just for “brick and mortar” businesses or for other types of businesses as well?

A: The program will be for businesses beyond just “brick and mortar” businesses, but to what extent is still to be determined.

Q: Would having this program constrain Paradise residents by not allowing them to use “off the ridge” businesses? Residents should be able to shop around to get the best price.

A: The program would not limit resident’s ability to use whatever business they like regardless of their location.

Q: Will businesses located in other cities (Chico, Oroville, etc) be required to get a license? Or just Paradise businesses?

A: This has not been decided yet, but has been discussed at length by the committee. A possible solution is to only require out of town businesses who do not have a current business license in their own city to get a license in Paradise.

Q: What about real estate agents/Realtors? Will each realtor/agent have to get a license if they sell a house in Paradise? Or would it be the broker?

A: Realtors were not discussed in the Committee; however it is unlikely that each realtor would be required to get a license. But the broker would likely be required and all agents/realtors working under that broker would be covered.

Q: It makes sense to have a business license, but could the fee go up? How do we know it won’t start off low and then go way up later? Is there oversight to this?

A: By law, the Town can only charge what it costs to provide the license. The fee may go up in the future as costs go up, but it would always have to be tied to the actual cost of the service. This is checked by independent auditors every year. A large increase would not happen.

Q: Businesses located in the County do not have business licenses, would they need to get a license to operate in Paradise?

A: This has not been decided but has been discussed.

Q: Would independent consultants (Mary Kay, etc) that get revenue only from outside of Paradise be required to get a license?

A: This has not been decided but will be considered.

Q: The challenge will be who to include and not include. How will that be decided? How will the Town monitor and enforce this?

A: It is a challenge to get compliance on things like this (example Dog licenses). Enforcement would come through Administrative Citations/Code Enforcement.

Q: Maybe better not to punish people but to incentivize people to comply. How can we incentivize this?

A: This has been a topic of discussion, but nothing set in stone. Being added to the directory could be an incentive for businesses.

Comments: from attendees:

1. Any business that receives revenue, whether from in town or out of town, should be required to get a business license. Felt all businesses should be included, including real estate brokers (not individual agents), and salon owners (not individual stylists)
2. There is a benefit to knowing what other businesses are operating in town. When you go to open a business you want to know what your competition is.
3. Having a directory of businesses is a way to get your name out there as a business. This business owner has been in town for several years and still gets people who didn't know the business existed. They have a fairly prominent physical location. A business directory will help with that.
4. Concerned that the directory will be used by the County to go after people to report personal property taxes who are not currently reporting.
5. It's very important to report hazardous materials. Many businesses don't know they have hazardous materials and don't know the requirements. It helps mitigate liability and loss getting information to businesses about requirements before a disaster.
6. Likes the idea of having a business license.
7. The new people in town like big cities and liberal ideas and want Paradise to become like a city. This program feels like more government intrusion and he doesn't like it. He has a business but doesn't advertise and doesn't want people to know he's there. He doesn't see the benefit to a business license.
8. Born and raised in Paradise and knows that businesses struggle to stay in Town. This program may not keep businesses in Town
9. Try to incentivize it, roll it into a package where part of the money for the license goes towards the sewer or other project that will help businesses.
10. Putting business directory on a website, with links to the registered businesses would be a benefit, and it would be worth the \$40 just for that.
11. It's important to make this a collaborative effort with businesses, educate the public on why we are doing this and why it's important. Put the slideshow from the workshop on the Town's website.
12. Likes the idea of a directory of businesses online, perhaps organized by type with links to business websites. This would be an asset to residents and businesses.
13. Having a directory also helps existing and new businesses get referrals for things they need for their business – accounting firm, carpet guy, lighting etc. Helps businesses that are investing in their own business to keep their money local and invest in Paradise too.

6 pm Workshop – 21 Attendees

Questions from Attendees:

Q: How does the business license protect against unfair competition?

A: The business license allows the town to know more about what businesses are operating so there is more oversight on issues of zoning, permits etc

Q: Will this list be shared with the County for tax purposes?

A: No, the Town will not share this data with any other agency.

Q: PD used to go door to door to get some of this information, why do we need the license?

A: VIPs did conduct door to door inquiries to get information on businesses, however this was a spotty method as many businesses were not visible to the VIPs and wouldn't be counted. Also, this was carried out only as VIPs had time, so it was not an expedient way to gain this information and it was frequently out of date.

Q: The \$40 per year is palatable; will it be prorated if you get your license midyear or close to renewal time?

A: That is something that has been discussed, but not decided yet.

Q: Will the list of businesses online be able to be changed if necessary if info changes?

A: Yes

Q: How is the fee derived?

A: By law, the Town can only charge enough to cover the cost of providing the service. To get to that amount, the Town figures how much staff time is spent issuing the license, entering the information on the directory etc. Also the cost of the module of the software that is needed to provide the license online (the Town will use its current software, but a new module is needed to provide a business license rather than the other permits we currently provide).

Q: What happens if an existing business gets a license and then is found to not be in compliance with zoning or other permit requirements?

A: The license will not be a "gotcha" program, however if major issues are uncovered the Town would work with the business owner to get the necessary permits to continue operating.

Q: Can a business be licensed if they do not have their required State/Federal other licenses required to do their type of business?

A: The Town will look into that. The Town will direct businesses to the licenses required for their profession but likely will not monitor whether they complete the process as a requirement for the Town license.

Q: If no extra staff is hired, where is the \$40 going?

A: The money will fund the staff time of the existing town staff that must administer the program, as well as for the portion of software that will administer the program.

Q: Would this be part of the municipal code, with fines for compliance?

A: Yes, an ordinance would be adopted with the details of the program, and administrative citations could be issued for non-compliance, just like other code violations.

Q: Do we know how many businesses are in Town?

A: No, that is one of the reasons for the business license. An old estimate is around 1,500, but that is an estimate and could be very off. The Chamber also does not know.

Q: How long would it take for a new business to go through the process?

A: Not sure, it depends on if there are other permits, licenses required. Just getting the business license could be done very quickly online.

Q: Do out of town landscapers need to get a license, pool guys, pest control?

A: This has been discussed but not decided.

Q: Does this fee overlap funds, in administration and public safety?

A: No, staff that will be administering the license and public safety all come out of the general fund.

Q: Will there be a physical certificate to display?

A: Most likely. It may be printable so the whole process can be done online.

Comments from attendees:

1. Having a business license program does not change the facts of zoning or other required permits. It may bring light to businesses that are not playing by the rules. Code Enforcement is and will remain complaint driven.
2. Concerned that the Town may legitimize a business that doesn't have a State license.
3. City of Oroville Planning Commissioner – The City of Oroville has a very similar program and has had for years:
 - a. Mostly positive for businesses
 - b. Really helps with unfair business competition – example a cell phone stand setting up right outside a phone store was removed due to no business license.
 - c. They have a variable fee structure
 - d. Contractors required to show license before business license issued
 - e. Real Estate Offices are required to get license
 - f. Occupancy permit triggers license for new business
 - g. Not revenue generating
 - h. Protects against unscrupulous people
 - i. City of Oroville has been doing it for many years.
 - j. Require out of town businesses to get license if doing work in Oroville
4. The program is a good way for the Town to communicate to all businesses (through email or phone calls) in emergencies, road closures, sales tax changes etc.
5. Some data should be masked and not made public

Volenski, Dina

From: Christine Boyle [cbproperties@pacbell.net]
Sent: Tuesday, January 09, 2018 5:20 PM
To: Volenski, Dina
Subject: Business License Vote

Please add my name as a local business person against the new license fee up for discussion tonight.
I can not justify the expense vs. benefit.

Christine Boyle, GRI, CPM, CCIM
CB Properties
e-mail: cbproperties@pacbell.net
web site: www.cbproperties.com
office: (530) 877-8400 / fax: (530) 877-6472
BRE License #: 00841112

Volenski, Dina

From: Christine Boyle [cbproperties@pacbell.net]
Sent: Wednesday, January 10, 2018 9:55 AM
To: Volenski, Dina
Subject: Business License Tax

33 Hours every month year after year to maintain this list? Outrageous.

8 Hours per month to maintain this data? I suspect the Town already has the vast majority of this list already (or they should if they are competent about what they are in charge of governing). I can't imagine 8 hours per month every year to maintain that data.

4 Hours per month for data entry? So, that's different than maintaining it?

12 Hours to create renewal emails and follow up? No doubt the same emails will be used year after year with a push of a button. The emails reminding them of the fines for non-compliance will keep time for follow up to a minimum.

8 Hours to analyze data and generate reports? Again, push a button to forward reports to police and fire. If this takes 8 hours every month - you are doing something wrong.

The 1 Hour per month for enforcement is the only number I can justify here. And even then, it's a government of fear of fines and penalties instead of support for economic growth.

I would have more faith in your wish for a business license if you were more realistic and didn't sound like you were more motivated by cash flow than public safety. You say you won't need to hire more staff, but it is paying for staff time no matter what task you put them on (6 of one, half dozen of another). Why not sell us on how much you've done already to accomplish this with the resources you have had and how economical you can be at making it great (more complete).

The only aspect of this I agree with is knowing where the hazardous materials are. I prefer all other business' register if they want to - free of charge. Sell the benefit of that to the business owners. What about a license process for all business, but charge (with fines for non-compliance) the ones with hazardous materials? Seems to me, with no new staff requirements, the fees collected from the hazardous business' would be sufficient. No doubt most business' with hazardous materials are already on the Town's radar and our priority should be focused on finding and tracking those that aren't - not on another layer of fees and bureaucracy with penalties for non-compliance.

I suppose all in all, whatever you decide relative to a business license will be ok. I just didn't have faith in that presentation.

Christine Boyle, GRI, CPM, CCIM
CB Properties
e-mail: cbproperties@pacbell.net
web site: www.cbproperties.com
office: (530) 877-8400 / fax: (530) 877-6472
BRE License #: 00841112

Volenski, Dina

From: Rob Wright [eljo1@aol.com]
Sent: Friday, January 12, 2018 9:19 AM
To: Volenski, Dina
Subject: Re: Business lic

Got it thank you.

From rob wright at boom ranch

> On Jan 12, 2018, at 7:08 AM, Volenski, Dina <dvolenski@townofparadise.com> wrote:

>
> Hi Rob, attached are the documents regarding the proposed business
> license ordinance. This item will be coming back to the Town Council
> at the February 13, 2018 Town Council meeting. Please confirm receipt.
> Thank you, Dina

>
>
>
> Dina Volenski
> Town Clerk
> Town of Paradise
> 5555 Skyway
> Paradise, CA 95969
> 530-872-6291 ext. 102

>
> TOWN OF PARADISE DISCLAIMER: This email and any attachment may contain private,
confidential, and privileged material for the sole use of the intended recipient. Any review, copying, or
distribution of this email, or any attachments thereto by other than the Town of Paradise or the
intended recipient is strictly prohibited. If you are NOT the intended recipient, please contact the
sender immediately and permanently delete the original and any copies of this email and any
attachments thereto.

>
>
>
> -----Original Message-----

> From: Rob Wright [<mailto:eljo1@aol.com>]
> Sent: Friday, January 12, 2018 6:20 AM
> To: Volenski, Dina
> Subject: Business lic

>
> Where can I get a detailed explanation of the proposed business license ? Can you email it to me ?
Thank you , Rob Wright .

>
> From rob wright at boom ranch
> <6b Agenda Summary Business License.pdf> <6b Business License
> Application 2017.pdf> <6b Draft Business Registration Ordinance.pdf>
> <6b changes to prop ord.pdf>

Volenski, Dina

From: Robin Huffman [rafh@comcast.net]
Sent: Monday, January 15, 2018 10:03 AM
To: Volenski, Dina
Cc: Gill, Lauren; Curtis, Colette
Subject: FW: Business License

Dina,

I sent the email below to Lauren and Colette last week, and I realize now it probably should have been directed to you as Town Clerk.

Since the ordinance with agenda item 6(b) at the January 9 meeting – the business license item – was changed before the council considered it at the meeting, but after it was posted in the agenda packet, shouldn't the agenda packet be amended online to include the changes to the ordinance that the council considered (and ultimately postponed to the next meeting)? People should be able to see what was actually being considered at the meeting.

Any correspondence submitted to the Council regarding item 6(b) should also be included in the supplement to the agenda packet, if it didn't make it into the packet. Correct? Likewise, if correspondence for item 6(b) was given to the Town Manager, that should be part of the public record for the council's consideration as well and included with the supplement to the agenda (ideally closer to the meeting time).

I hope you're having a great MLK day, and I look forward to your response later this week.

Robin

From: Robin Huffman [mailto:rafh@comcast.net]
Sent: Thursday, January 11, 2018 1:45 PM
To: 'Curtis, Colette' <ccurtis@townofparadise.com>; lgill@townofparadise.com
Subject: RE: Business License

Lauren, thank you for speaking with us at the editorial board meeting. I apologize for having to leave before we were done. And thank you Colette for sending the PowerPoint shown at the meeting.

I have two main questions, one about sensitive information and the other about supplemental materials to the agenda item.

I'm wondering about why the entire content of the business license form should be public information. Some information is sensitive or irrelevant to the general public and should not necessarily be available to anyone other than the Town for public safety purposes. I'm surprised no one brought that up at the meeting. The layout of the building (if available – so it's optional – and good for public safety but not something the general public should necessarily have access to), emergency contact information, APN numbers (that's not easy for businesses to find in that most don't know where to look it up – provide the link as you do for other items), resale number, janitorial service name, mailing address of the applicant if different than the business address.

What information really needs to be public in the comprehensive list of businesses and business assistance aspects of the purposes of the ordinance? Provide a means of submitting more sensitive information that the Town can assure businesses is not public information.

Also, any written input from the council members or public, and especially the Amendments to the ordinance, that is not in the agenda packet should be posted and be available online as supplemental information to the packet.

Did you get a letter that Doug Teeter mentioned in his presentation?

Did you receive written information from Greg Bolin or anyone else that could be considered public input?

There's no record of input from the workshops or committee meetings or from the chamber.

The staff report is quite brief. Isn't there analysis of the costs to businesses paying for business licenses in other cities in Butte County? When you bring this back, please include at least a hypothetical example, such as an average size contracting business who builds or works on homes in different cities in Butte County, or a photographer or caterer who does work in Paradise, Chico, Oroville, and potentially in Biggs and Gridley. Maybe you can think of a better example of a business that has to pay multiple business licenses fees or taxes every year.

It's always nice when the PowerPoints are also available as supplemental information to the agenda packet.

It's not always possible to post all supplemental information online before the meeting, but it is necessary to include them wherever the agenda packet is available. Having all submitted information, relevant to the agenda item at the time of the meeting, available online is very important, especially last minute changes to the ordinance as given for consideration at the meeting.

I'll be looking for the supplemental packet material for agenda item 6(b) with the January 9 Town Council meeting. Thanks for making sure that the video is posted right away. I'm re-watching it.

Robin

From: Curtis, Colette [<mailto:ccurtis@townofparadise.com>]

Sent: Wednesday, January 10, 2018 12:06 PM

To: Robin Huffman <rafh@comcast.net>

Subject: Business License Power Point

Good afternoon Robin,

Please find the Power Point presentation from last night's Council meeting regarding the Business License attached to this email

Thank you,

Colette Curtis

Administrative Analyst

Town Manager's Office

Town of Paradise

Phone: 530.872.6291 ext 112

ccurtis@townofparadise.com



Volenski, Dina

From: Robin Huffman [rafh@comcast.net]
Sent: Wednesday, January 17, 2018 10:16 AM
To: Volenski, Dina
Subject: RE: Business License

Thank you 😊

From: Volenski, Dina [mailto:dvolenski@townofparadise.com]
Sent: Wednesday, January 17, 2018 9:59 AM
To: Robin Huffman <rafh@comcast.net>
Cc: Gill, Lauren <lgill@townofparadise.com>
Subject: RE: Business License

Attached is the requested email. Dina

From: Robin Huffman [mailto:rafh@comcast.net]
Sent: Wednesday, January 17, 2018 9:57 AM
To: Volenski, Dina
Subject: RE: Business License

Dina,

Would you please send me the text of that email today?

Robin

From: Volenski, Dina [mailto:dvolenski@townofparadise.com]
Sent: Tuesday, January 16, 2018 3:58 PM
To: Robin Huffman <rafh@comcast.net>
Cc: Gill, Lauren <lgill@townofparadise.com>; Curtis, Colette <ccurtis@townofparadise.com>
Subject: RE: Business License

Robin, there was one email prior to the meeting, received at 5:20 p.m. on January 9, 2018. I did not see it until the next day because there was a special meeting, closed session and Successor Agency meeting prior to the 6:00 Regular Town Council meeting. This item will be included in the next agenda packet regarding Business licenses. Dina

From: Robin Huffman [mailto:rafh@comcast.net]
Sent: Tuesday, January 16, 2018 3:30 PM
To: Volenski, Dina
Cc: Gill, Lauren; Curtis, Colette
Subject: RE: Business License

Thank you Dina. It is common for agencies to have a column on the website for supplemental agenda items to include those items received or changed after the agenda packet was published in order to keep an accurate history of what actually happened; nevertheless, I'm sure this change to the agenda packet will suffice. I appreciate having the amended ordinance proposal available online.

Was there any citizen correspondence regarding the business license ordinance submitted before the last council meeting?

Robin

From: Volenski, Dina [<mailto:dvolenski@townofparadise.com>]
Sent: Tuesday, January 16, 2018 2:56 PM
To: Robin Huffman <rafh@comcast.net>
Cc: Gill, Lauren <lgill@townofparadise.com>; Curtis, Colette <ccurtis@townofparadise.com>
Subject: RE: Business License

Hi Robin, thank you for your email. The Website agenda has been updated to reflect the proposed ordinance language for item 6(b) that was introduced at the January 9, 2018 Town Council meeting. Also, I'm happy to email it to anyone who asks for it. (a copy is attached)

Any citizen correspondence regarding the business license will be included in the February agenda packet. Dina

From: Robin Huffman [<mailto:rafh@comcast.net>]
Sent: Monday, January 15, 2018 10:03 AM
To: Volenski, Dina
Cc: Gill, Lauren; Curtis, Colette
Subject: FW: Business License

Dina,

I sent the email below to Lauren and Colette last week, and I realize now it probably should have been directed to you as Town Clerk.

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Robin

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Sent: Thursday, January 11, 2018 1:45 PM
To: 'Curtis, Colette' <ccurtis@townofparadise.com>; lgill@townofparadise.com
Subject: RE: Business License

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Did you receive written information from Greg Bolin or anyone else that could be considered public input?
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Robin

From: Curtis, Colette [<mailto:ccurtis@townofparadise.com>]
Sent: Wednesday, January 10, 2018 12:06 PM
To: Robin Huffman <rafh@comcast.net>
Subject: Business License Power Point

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Thank you,

Colette Curtis

Administrative Analyst

Town Manager's Office

Town of Paradise

Phone: 530.872.6291 ext 112

ccurtis@townofparadise.com



Volenski, Dina

From: Jody
Sent: Friday, January 19, 2018 1:29 PM
To: Gill, Lauren; Volenski, Dina
Subject: Fwd: New Business Registration Fees???

FYI

Sent from my iPad

Begin forwarded message:

Resent-From: <jjones@townofparadise.com>
From: Carolyn <qnpn44@comcast.net>
Date: January 9, 2018 at 9:12:26 AM PST
To: "Jones, Jody" <jjones@townofparadise.com>
Subject: New Business Registration Fees???
Reply-To: Carolyn <qnpn44@comcast.net>

To all of you listed above on the City Counsel:

I myself do not have a business rather it be big or small but I do know lots of people who do. These people live in this small community because they chose to because, probably at the time they came to Paradise, it was a small town and they and they fell in love with it and thought it would be a good place to raise a small family and run a small business. Please don't ruin it for them by purposing this stupid fee.

Maybe each one of you should take a cut in your wages to take care of your ridiculous fee hike. That would make us all happy. You all need to think back to how you were before you got your start in business. Without these "Little Business " owners here in Paradise, the town would just dry up and go away. Are you trying to be like our government and making business leave their states because of all this buearacy and red tape.

When I moved here 5 years ago Paradise was a nice town without all the junk that is going on now. The little people struggle to earn a living and the 6 of you sit behind desks most of the time to earn those 6 figure salaries. Put yourself in thier shoes before you put some of them out of business or out of Paradise. Have some compassion just once. You raise the fees and the owners have to raise their prices which then hurts all of us consumers, especially the senior citizens.

I will be there tonight to support the business owners and help vote NO.

I will gladly except any e-mail feedback you want to throw at me.

A upset consumer,
Carolyn McGee



Volenski, Dina

From: Jody
Sent: Friday, January 19, 2018 1:31 PM
To: Gill, Lauren; Volenski, Dina
Subject: Fwd: Proposed Business License Ordinance

FYI

Sent from my iPad

Begin forwarded message:

Resent-From: <jjones@townofparadise.com>
From: "John J. Rank" <jrank@pacbell.net>
Date: January 8, 2018 at 11:06:16 AM PST
To: "Jones, Jody" <jjones@townofparadise.com>, "Bolin, Greg" <gbolin@townofparadise.com>, "Lotter, Scott" <slotter@townofparadise.com>, "Schuster, Melissa" <mschuster@townofparadise.com>, "Zuccolillo, Mike" <mzuccolillo@townofparadise.com>
Subject: Proposed Business License Ordinance

Dear Jody, Greg, Scott, Melissa and Mike:

I just wanted to send the group of you a quick email to encourage you to vote against the proposed implementation of a business license in the Town of Paradise.

I have reviewed the benefits articulated in Saturday's article in the Paradise Post for implementing such licenses, and they appear consistent with what has been communicated in the past in conversations with Town staff. However, I find none of the alleged benefits convincing, and believe that adding such a requirement for businesses in the Town is of no benefit to local business. I will address the advanced benefits in the order presented in the article.

1. As to the safety of Paradise residents, federal and state laws already highly regulate businesses that handle toxic and hazardous substances. Police already have access to phone numbers for all addresses, and alarm companies have the personal contact information for business owners. On a couple of occasions over the last 14 years I have had nighttime alarm calls at my business on Almond Street, and there has never been any difficulty in contacting me (without a business license ordinance in place).
2. Having a business license will not legitimize a business! Many businesses are regulated by agencies that oversee the business in question (i.e. the Department of Real Estate, the Securities and Exchange Commission, the State Bar of California, the Medical Board of California, the California Board of Barbering and Cosmetology, etc.). A business is "legitimized" by whether it provides a valuable service to the community; whether it provides a product, of high quality and at a fair price, such that it survives.
3. No offense, but the Town should not be in the business of trying to counsel businesses; there are much better sources of information, such as the Small Business Administration and trade organizations that are specific to the particular business. The State and county already offer such services as well. As to being available to assist with septic and zoning required for a particular business, those services are already available to anyone who approaches the Town

staff and adding an additional requirement of a business license does not gain any additional access to such publicly available information.

4. And finally, I highly doubt that the public is going to approach the Town for a list of “licensed” businesses when searching out services (except for certified septic evaluators, and there is already a system in place to address that issue). If somebody needs to find a business, they will no doubt use one of three tried and tested methods; Google, Yellow Pages, and word-of-mouth (asking their realtor and barber appears popular).

I had hoped that this matter would not gain enough momentum to go to vote. While implementation of a business license ordinance is likely well intended, I believe that it will not ultimately result in anything of substance being provided to the business owners or other citizens of our community and am concerned about creating unnecessary regulation and adding fees to the cost of doing business. As we know from our experiences with governmental regulation, once in place the degree of regulation only increases over time as do the costs of compliance.

In discussing the possibility of business licenses with other professionals within the community, the response that I have heard has been universally opposed. In reaching out to just a few folks this morning, the following businesses have asked that I add their names to this email: Rick Mootz, Certified Financial Planner, Ron Knauff, Realtor, Scott Steele, Reliance Propane, Doug Teeter Fiduciary Services, Barney O’Rourke’s, Hayden Ritchie, Barber. No contacted businesses asked not to be included.

John Rank

John J. Rank, Esq.
Attorney at Law
Certified Specialist, Estate Planning, Trust and Probate Law
State Bar of California, Board of Legal Specialization
5951 Almond Street
Paradise, California 95969
530-877-2600 (Office) • 530-877-2601 (Fax) • jrank@pacbell.net (Email)

CONFIDENTIALITY NOTICE: This communication and any accompanying document(s) are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon the communication is strictly prohibited. Moreover, any such inadvertent disclosure shall not compromise or waive the attorney-client privilege as to this communication or otherwise. If you have received this communication in error, please contact the law office of John J. Rank by email (jrank@pacbell.net), or by telephone at (530) 877-2600. Thank you.

To ensure compliance with Treasury Department regulations, we inform you that, unless otherwise indicated in writing, any U.S. Federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or applicable state and local provisions or (2) promoting, marketing or recommending to another party any tax-related matters addressed herein.

Volenski, Dina

From: Jody
Sent: Friday, January 19, 2018 1:31 PM
To: Gill, Lauren; Volenski, Dina
Subject: Fwd: Business License Fee

FYI

Sent from my iPad

Begin forwarded message:

Resent-From: <jjones@townofparadise.com>
From: Kathy Christian <kdcircles@gmail.com>
Date: January 8, 2018 at 10:55:45 AM PST
To: "Jones, Jody" <jjones@townofparadise.com>
Subject: Business License Fee

Dear Ms. Jones:

Following is the same email that I sent to the other town council members. I inadvertently made a typo typing your email address and the email to you did not go through.

Dear town council members,

As a semi-retired small business owner who works primarily out of my home doing office and prep work with a modest income, who occasionally rents space for my work, would you please reconsider this proposal for small businesses like mine that are here?

When I had my own business in Chico and worked full-time in much the same manner described above, I paid the City of Chico a \$26 per year business license fee. That seems like a more reasonable fee than \$40.

I realize you have a variety of complex issues to deal with to keep our lovely town functioning and my concern is one small aspect of the whole picture here.

Thank you for your consideration regarding this matter.

Sincerely,

Kathy Christian, trained HealthRHYTHMS facilitator
For information about HealthRHYTHMS, go to www.healthrhythms.org.

Kathy's Drum Circles: For Health & Wellness
Paradise, CA 95969
(530) 774-6388
<https://www.facebook.com/drumcirclewellness/>

Volenski, Dina

From: Robin Huffman [rafh@comcast.net]
Sent: Wednesday, January 31, 2018 1:46 PM
To: Gill, Lauren; Volenski, Dina
Subject: Business Licensing Ordinance Comments

As a resident of Paradise, speaking only for myself, I'm submitting the following comments for consideration for the Business licensing ordinance revisions that are to go back to Council in February. Please make this available now to all of the Council members.

I've looked into the "tax" vs. "fee" issue in view of Prop 26. Is this the legislation referred to in the draft business license ordinance, Section 5.22.060 Fee, where it says "Per law..."?

I just learned of Prop 26, and while I'm sure the Town knows all about it, my research might be helpful in some way. I've included my notes on Prop 26 below.

I hope that the next version of the ordinance will outline a more robust program, such as including a part-time position to administer the program, including enforcement. Estimate how many business licenses would be needed to make this happen. If 500 businesses, for example, were licensed, the \$40 annual fee would bring in \$20,000. (That's generally what I gross per year teaching 3 courses per semester at Butte College as an Associate Faculty.) In addition:

- Clarify that the public list of businesses will be limited to the business name plus whatever contact information that the business owner would like to be public. It would be beneficial to both the public and businesses to know more about what businesses are operating in Paradise, so please keep that feature of the program.
- Address what might be an issue for some, that the public list of businesses is essentially a byproduct of the database of businesses licensed by the Town. The issue is that a portion of the fee might be construed as a tax if it is not a "reasonable regulatory cost" for the Town issuing licenses. I don't see how it could be, but please address it in the staff report. The computer software should be able to automatically separate the information to be available to the public from the "for official use only" information. This is important because I've heard rumor that opponents may threaten to litigate.
- Add an exemption for landlords, even though it appears that the Town could include landlords.
- Address the exemptions – that banks, churches, libraries, and any non-profit or any other business – such as a home-based business that might, and should, come under an exemption for not grossing a certain threshold of income per year – could, if desired, apply for a business license.
- Specify that the Town won't charge businesses twice. The businesses that need a license under current ordinances should not have to apply under the new program also. Combine the two processes for them in the computer software that will be developed for the business licensing program.
- Are there any State or Federal fees that businesses will likely have to pay when the program goes into effect? If so, acknowledge that in the costs to businesses for the licensing program.
- Develop the enforcement portion of the program, and include a discussion in the staff report. Provide language in the ordinance as to how the program will be enforced. To have a program that is essentially voluntary because there is little-to-no enforcement – complaint driven only – is not the way to go.
- Develop the violation portion of the ordinance so that businesses will see how the fines will add up and what will happen if they do not comply after many gentle reminders. Reiterate here that the fee is intended to be and designed to remain inexpensive for all businesses.
- Discuss in the staff report, and include in the ordinance, who might be involved in the program, out in the Town checking on business licenses, such as VIPs or a fire marshal, which is very much needed.

Below are my notes about how Prop 26 might apply. Thank you for considering my comments as the business licensing program proposal is being revised. Any draft that the Town could provide in advance of the agenda packet would be appreciated.

Robin Huffman

Proposition 26 and the Town's Business Licensing Program proposal – sources, comments, and highlights.

- The California State Board of Equalization shows and discusses Article XIII A Tax Limitation Section 3 (changed by Prop 26 in 2010)
- The League of California Cities published a "Propositions 26 and 218 Implementation Guide" in May 2017. Of the seven exemptions, No. 3 (pages 68-74) is the most pertinent.
- The LAO has only one publication that I can find on Prop 26: "Overview of Proposition 26", a hearing handout from September 2010. This is not detailed enough (only 9 pages of bullet points in large type) to be helpful.

I don't find much, if anything, to restrict the Town from a business licensing program, even as currently drafted. The program is, per Prop 26, not a "tax" because the proposed business license tax is allowed under an exemption listed in Prop 26. It is a "fee" which is the equivalent of a "charge".

The following is from the League's publication with page numbers cited. I highlighted what appears most relevant to the Town's business licensing program proposal and what more the Town is allowed to enact without the business licensing program needing to go to the public for a vote.

Introduction to Proposition 26 (2010)

Proposition 26 amends [the California Constitutional Provisions] article XIII A, section 3 (adopted by Proposition 13 and relating to state taxes) and article XIII C, section 1 (adopted by Proposition 218 and relating to local taxes) to add new definitions of state and local "taxes," defining all revenue measures imposed by the government as "taxes" unless within one of seven express exemptions for local government or five express exemptions for state government. (18)

Taxes – What is a Tax?

The voters enacted Proposition 26 to define "tax" based on the purpose of a revenue-generating device. Under Proposition 26, all levies, charges, and exactions "imposed" by state or local governments are taxes, unless they fit into one of the seven stated exceptions for local government:

1. "A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
2. A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
3. A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
4. A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
5. A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
6. A charge imposed as a condition of property development.
7. Assessments and property-related fees imposed in accordance with the provisions of Article XIII D." (Cal. Const., art. XIII C, § 1, subd. (e).) A detailed analysis of these exceptions appears infra. (19)

Exception No. 3: Regulatory Fees and Charges

Exception No. 3 from Proposition 26's definition of "tax" is: A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and a

enforcing agricultural marketing orders [local governments neither issue nor enforce agricultural marketing orders, so this is irrelevant], and the administrative enforcement and adjudication thereof.

2. What types of fees and charges are exempt as “regulatory fees?” This exception will cover a wide range of local government fees that are imposed to pay for regulatory activity, such as: issuing building permits; conducting fire inspections; abating weeds on private property when the property owner fails to do so; performing sales tax audits; and conducting inspections of rental housing. The exception is for a charge imposed to pay for a program that regulates the activity or business of the fee payor. Regulatory fees are valid despite the absence of any perceived “benefit” accruing to the fee payer. (California Farm Bureau Federation v. State Water Resources Control Board (2011) 51 Cal.4th 421, 438.)

The exception does not cover a levy imposed to pay to mitigate or offset the impacts of a fee payor’s activities. Such a levy is a “tax” unless it is imposed as a condition of property development or falls within another exception to Proposition 26. (68)

Rent registration fee on landlords upheld

...the first post-Proposition 26 regulatory fee case was not surprising in its conclusion to uphold a rent registration fee on landlords. (69)

Reasonable regulatory costs

Several recent court decisions have discussed how “reasonable costs” are measured and how those costs must be allocated to the payor to demonstrate that the costs bear a fair or reasonable relationship to the payor’s burden on, or benefits from the program. The recent case law establishes the following principles:

- Costs need not be “finely calibrated to the precise benefit each individual fee payor might derive.” (Griffith v. City of Santa Cruz (2012) 207 Cal.App.4th 982, 997.)
- The payor’s burden or benefit from the program is not measured on an individual basis. Rather, it is measured collectively, considering all fee payors. (Griffith v. City of Santa Cruz (2012) 207 Cal.App.4th 982 but see Newhall County Water District v. Castaic Lake Water Agency (2016) 243 Cal.App.4th 1430, pp. 1443–1444 [agency with just four customers had no administrative need to make rates by customer class and therefore must make rates customer-by-customer].)
- A local government can only impose regulatory fees if it has the power to regulate. (Newhall County Water District v. Castaic Lake Water Agency (2016) 243 Cal.App.4th 1430, 1449 [water importer could not base fees on customer’s use of its groundwater rights, as the importer had no statutory power to regulate groundwater use].)
- Demonstrating that the amount collected is no more than is necessary to cover the reasonable costs of the program is satisfied by estimating the approximate cost of the activity and demonstrating that this cost is equal to or greater than the fee revenue to be received. (Griffith, supra, 207 Cal.App.4th at p. 997.) (70)

Costs of rule-making

As it is not possible to regulate without regulations, preparing regulations is an appropriate cost of regulation and, in the judgment of the authors of this guide, within the exemption of article XIII C, section 1, subdivision (e)(3). (71)

Fees designated to protect the environment, public health, and quality of life – some portion of fee being a tax

Under Proposition 26’s third exception for regulatory fees, a fee may be imposed to recover the reasonable regulatory costs of “issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.”

Because the history of this measure involves the proponents’ dissatisfaction with *Sinclair Paint Co. v. State Board of Equalization*, and because the ballot arguments support “legitimate fees such as those to ... fund neces

consumer regulations,” it may be helpful to review the difference between the Court of Appeal and Supreme Court opinions in *Sinclair*. The Court of Appeal opinion stated:

[T]here is nothing on the face of the [Childhood Lead Poisoning Prevention] Act to show the fees collected are used to regulate *Sinclair* The Act does not require *Sinclair* to comply with any other conditions; it merely requires *Sinclair* to pay what the Department determines to be its share of the program cost.

(*Sinclair Paint Co. v. State Bd. of Equalization* (1996) 52 Cal.Rptr.2d 572, 578 depublished by grant of review.) The Supreme Court viewed it differently. That the fee was not part of the “regulatory program” did not mean the state could not require the mitigation of *Sinclair*’s impacts on childhood health. (*Sinclair Paint Co. v. State Bd. of Equalization* (1997) 15 Cal.4th 866, 877–878.) A local agency, therefore, should ask the following questions when determining whether its fee comes within this exception:

- Is the fee payor regulated?
- If so, what is the regulatory program?
- Does the program involve the issuance of a license or permit or authorize or require an investigation, inspection or audit? (71)

...An example follows of a regulatory fee within the exception of article XIII c, section 1, subdivision (e)(3), but designed to enforce a regulation established to mitigate the adverse impacts of a regulated activity:

All restaurants and other food establishments must obtain a license from the county to operate. The county prohibits restaurants and other food establishments from using polystyrene (Styrofoam®) products in the distribution and sale of food products. The purpose of the regulation is to mitigate the adverse impacts that polystyrene has on the county’s landfill. The county imposes a fee on all restaurants and other food establishments for the reasonable costs of issuing the license, performing investigations and inspections, and enforcement of the regulation.

In this instance, the purpose of the regulation is to mitigate the adverse impact of the fee payor’s operations on the community. The fee, however, funds only those activities authorized by section 1, subdivision (e)(3). Accordingly, this hypothetical regulatory fee is not a tax under Proposition 26. (72)

Exception No. 5: Fines and Penalties

Article XIII C, section 1(e)(5) excludes from Proposition 26’s definition of “tax” “[a] fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.”

...penalties are distinguished from taxes in that they seek to regulate conduct rather than to generate revenue. (See *id.* at p. 1148.) The court also noted that a “tax raises revenue if it is obeyed,” while “a penalty raises revenue only if some legal obligation is disobeyed.” (*Ibid.*) It thus appears likely that, for purposes of Proposition 26, penalties will be those government charges that are imposed for a violation of a law that seeks to regulate conduct.

...“law” generally has a broad and encompassing meaning and the framers of Proposition 26 could easily have used narrower terms like “statute,” “ordinance,” and “regulation,” ...

...Nor is this exception limited to cost recovery, as are the first three exceptions to Proposition 26. For example, the exceptions for public services and benefits are limited to those fees that are limited to “the reasonable costs to the local government of conferring the benefit. ...” The penalty exception includes no such cost-restricted language, and the exclusion of that language should be construed to demonstrate voter intent. (See *Arbuckle-College City Fire Protection Dist. v. County of Colusa* (2003) 105 Cal.App.4th 1155, 1167 [applying canons of construction].) (74)



TOWN OF PARADISE
Council Agenda Summary
Date: February 13, 2018

Agenda No. 6(b)

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

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Paradise 2018 Pavement Management Program

COUNCIL ACTION REQUESTED:

1. Adopt the Paradise 2018 Pavement Management Program Final Report.

Background:

The Town of Paradise owns and maintains 100 centerline miles of roadway which are continuously deteriorating each day. Pavements deteriorate over time from exposure to traffic and environment. Maintenance and rehabilitation are employed to slow down the deterioration process or to return the pavement to a like-new state. Maintenance operations, such as crack sealing, micro-surfacing and patching help slow deterioration by identifying and addressing specific pavement deficiencies that contribute to the overall deterioration. Rehabilitation is the act of reconstructing portions of an existing pavement to reset the deterioration process in those portions. Pavement life cycle, life cycle cost analyses, and pavement management are all employed when deciding on the type, timing, and extent of maintenance and rehabilitation actions.

The Town of Paradise last completed a Pavement Management Program update in 2009. A Pavement Management Program is the combination of a field inventory of existing conditions coupled with a software program to aide decision making processes on timely investments for prioritized roads and which treatment types should be used – all while considering funding available and roadway network condition goals.

On May 18, 2017, the Public Works Department issued a formal Request for Proposals for interested consultants to update the Town's inventory and converting to the statewide recognized StreetSaver software. The scope of work of the RFP is summarized below:

Pavement Database Setup. Includes Licensing one user for Metropolitan's Transportation Commission's (MTC) online StreetSaver. Data from previous Chec efforts will be imported to the new program. Task also includes the consideration of historical maintenance and rehabilitation data performed since the 2009 survey.

Field Inspection. Consultant will inspect approximately 100 centerline miles of streets. Pavement inspections will be based on the MTC PMS inspection methodology. One inspection sample will be performed for every 1000 feet of the road.

Inspection Data Entry / PCI Calculations. Consultant will enter all data collected into the MTC StreetSaver pavement management database. Upon completion of the data entry, a condition report will be generated showing each street section and its current PCI. The PCI is presented using a scale of 0 to 100, where 0 is the worst condition and 100 is the best condition.

Budget Analysis. Consultant will meet with the Town to define interest rate and inflation assumptions used to project future costs. Pavement Management Systems use “treatment decision tree” to define Town’s treatment strategy for each pavement section based on its functional class, surface type, and condition rating.

Consultant will calculate funding scenarios to evaluate the impact of current and desired funding levels of overall pavement condition and deferred maintenance costs over time. Charts comparing the impact of each funding strategy will be provided. The primary emphasis of this task is to maximize the programming of street maintenance projects using the most cost-effective maintenance strategies available, and taking into account a life cycle cost analysis of each strategy recommended. Following this analysis, project lists would be generated for five (5) funding levels:

- Unconstrained Funding Level
- Zero Funding Level
- Maintain Current PCI Funding Level
- PCI target scenario (5 point increase or any target) and,
- Town’s Projected Funding Level

After a review of the budget scenarios with the Town, Consultant will provide full detail reports for the scenario most likely to be followed by the Town.

Field Training. Consultants shall provide a field training for up to five staff members (simultaneously) for three streets selected by the consultant which represent various levels of distress.

Streetsaver Training. Consultant will provide training on the Streetsaver program to Town Staff. This training will aim at providing users general concept on PMS and Streetsaver software.

GIS Segmentation, Mapping Integration and Map Generation. Consultant will produce a shape file for the Pavement Management Program (PMP) from the Town’s GIS street centerline shape file.

Final Report and Council Presentation. Consultant shall provide a final report and attend one Council meeting to present background, inventory, findings and recommendations.

On July 11, 2017, Paradise Town Council awarded a contract to Harris & Associates to perform the described scope of work.

Upon completion of the inventory and report, the Town’s Pavement Management Program will remain a living database which can be updated by staff based upon actual projects completed.

Analysis:

Harris & Associates has completed the initial Pavement Management Program work and is ready to present the final report for Council approval. Field and Streetsaver training remain ongoing tasks for the contract.

A six page project fact sheet is provided as Attachment A to this staff report. The Final Report is included as Attachment B to this staff report.

The findings of the Pavement Management Program present a clear avenue for the Town Council to assess and prioritize the needs of public roadway infrastructure funding levels.

Table 1 below represents an at-a-glance look at existing conditions. The Town's overall Pavement Condition Index is 58 out of 100.

Table 1- Functional Classification of Mileage and Current Pavement Condition Index

<i>Classification</i>	Total Sections	Total Center Line Miles	Total Lane Miles	Percentage of Street Network	PCI
<i>Arterials</i>	142	29.25	73.66	31%	73
<i>Collector</i>	57	12.44	27.17	13%	65
<i>Residential/Local</i>	352	51.52	103.04	55%	45
<i>Totals</i>	551	93.21	203.87	100%	58

Table 2 below represents expected changes in future pavement conditions based on multiple funding scenarios – coupled with the resultant backlog of deferred maintenance.

Annual Budget	PCI in 2022	Backlog in 2022
<i>\$0</i>	47	\$46.6M
<i>\$500K</i>	50	\$45.3M
<i>\$800K</i>	52	\$44.6M
<i>\$2.25M</i>	58	\$39.8M
<i>\$3.5M</i>	63	\$32.1M

To put the table above into perspective, excluding State/Federal grants to leverage, with the newly adopted and regionally controversial SB-1, the Town of Paradise will have about \$500k annually to allocate to road rehabilitation. In order to keep our overall Pavement Condition Index to stay at 58, the annual allocation needs to be \$2.25M (about \$1.75M per year more than what projected gas tax revenues can provide). To obtain a 10 point increase in Pavement Condition Index, an annual allocation of \$5M is needed.

While the above information is troublesome and will force the Town of Paradise to continue to make difficult choices in roadway maintenance, there is much to be excited about. With the coordination of local grants, the Town is able to make long term improvements in the short term in the Downtown Paradise core. The Town of Paradise has committed local SB1 funds to leverage ATP/CMAQ grants to address Almond Street (Pearson to Elliott), Black Olive (Pearson to Fir), Fir (Skyway to Black Olive), Birch (Skyway to Black Olive) and Foster (Pearson to Birch) in 2018/2019. At the same time, with the ongoing pavement management program, the Town of Paradise is now armed with the needed information to make priority choices on funding levels and project locations, especially considering looming expiration of Measure C in 2021/2022.

Additional information about the PMP can be found in the staff report attachments and will be discussed at length during the meeting presentation.

Financial Impact:

There is no financial impact associated with the staff recommendation of approving the 2018 Pavement Management Program Final Report.

Attachments:

1. Attachment A – PMP Fact Sheet
2. Attachment B – 2018 PMP Final Report



Harris & Associates

TOWN OF PARADISE – 2018 PMP UPDATE

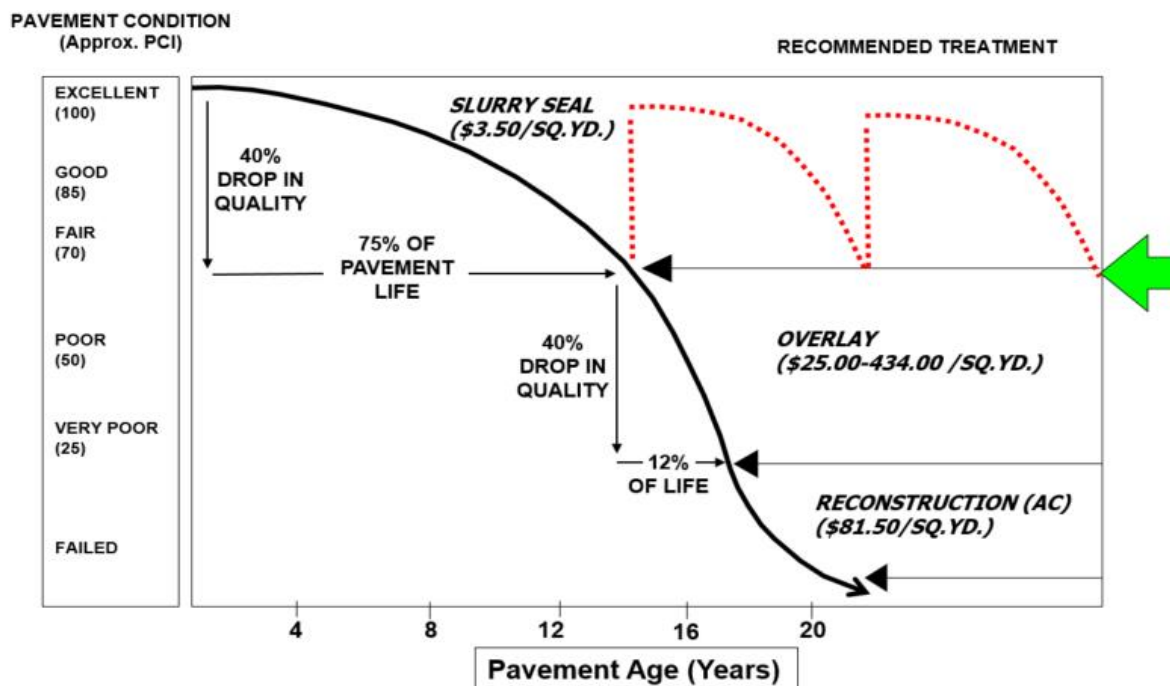
FACT SHEET



EXECUTIVE SUMMARY

A street's pavement begins its life in excellent condition and remains in excellent condition for a few years, without need of any maintenance. Over time, however, the condition of the street will worsen, and the rate at which its pavement condition deteriorates will increase dramatically as the street passes the midpoint of its life. As a result of this continued deterioration, the quantity and cost of the maintenance activities needed to rehabilitate the pavement will increase in both scope and costs. It is at this point that pavement repair options must be weighed. Overall pavement maintenance cost is reduced by the timely application of crack seals and microseals before the subgrade fails and requires a total pavement reconstruction. It is recommended that the Town evaluates emerging cost effective techniques like rubberized chip seals, thin-bonded wearing courses and rubberized overlay and record maintenance and rehabilitation performed in the PMP software

WHY PMP? MORE COST EFFECTIVE TO TREAT STREETS BEFORE STEEP DECLINE



Investing in preventative treatments such as Microseals at key intervals of a pavement's life will result in cost savings over the long term.

TOWN OF PARADISE PMP METRICS

THE PMP PROCESS

- Organizes, stores, and retrieves data
- Makes quick analysis and calculations
- Determines needed work and funds
- Determines impact of funding alternatives



PAVEMENT CONDITION INDEX (PCI) CHART

PCI Range	Condition Category	% of Network
90-100	Excellent	9.98%
70-89	Very Good	31.84%
50-69	Good	23.26%
25-49	Poor	20.06%
0-24	Very Poor or Failed	14.85%

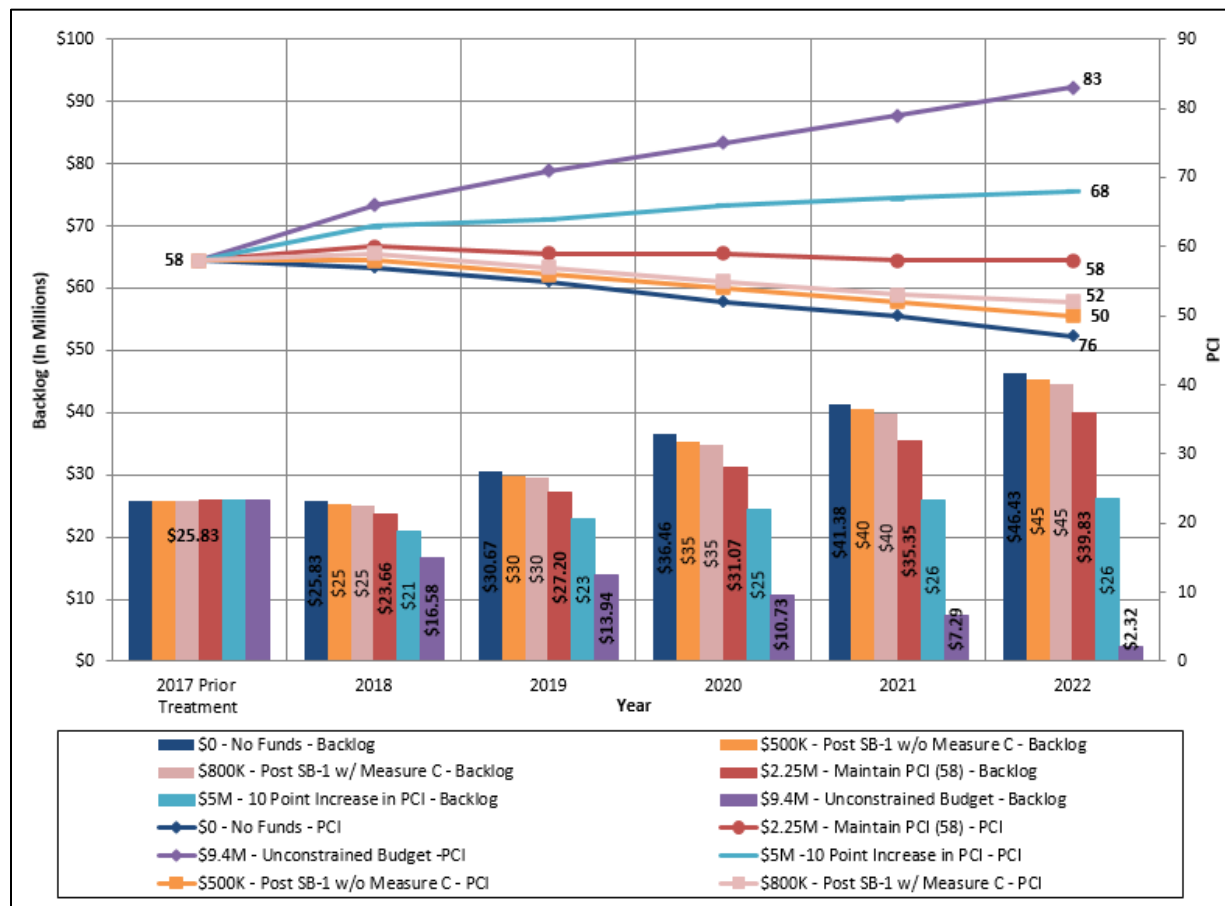
93 CENTERLINES MILES IN TOWN

CURRENT PCI=58

CURRENT BACKLOG = \$25.8M

Annual Budget	PCI in 2022	Backlog in 2022
\$0	47	\$46.6M
\$500M	50	\$45.3M
\$800K	52	\$44.6M
\$2.25M	58	\$39.8M
\$5M	68	\$26.2M

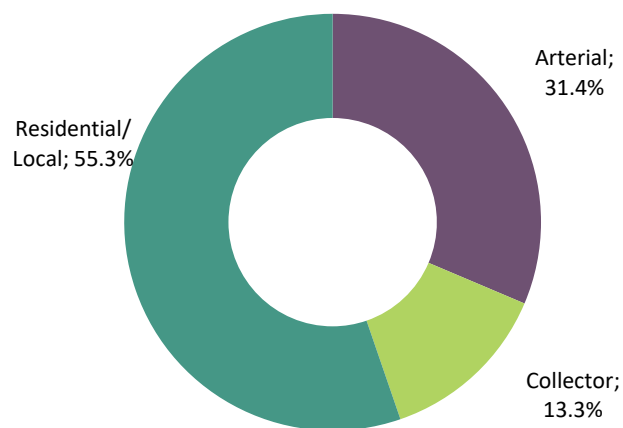
PCI & DEFERRED MAINTENANCE CHART

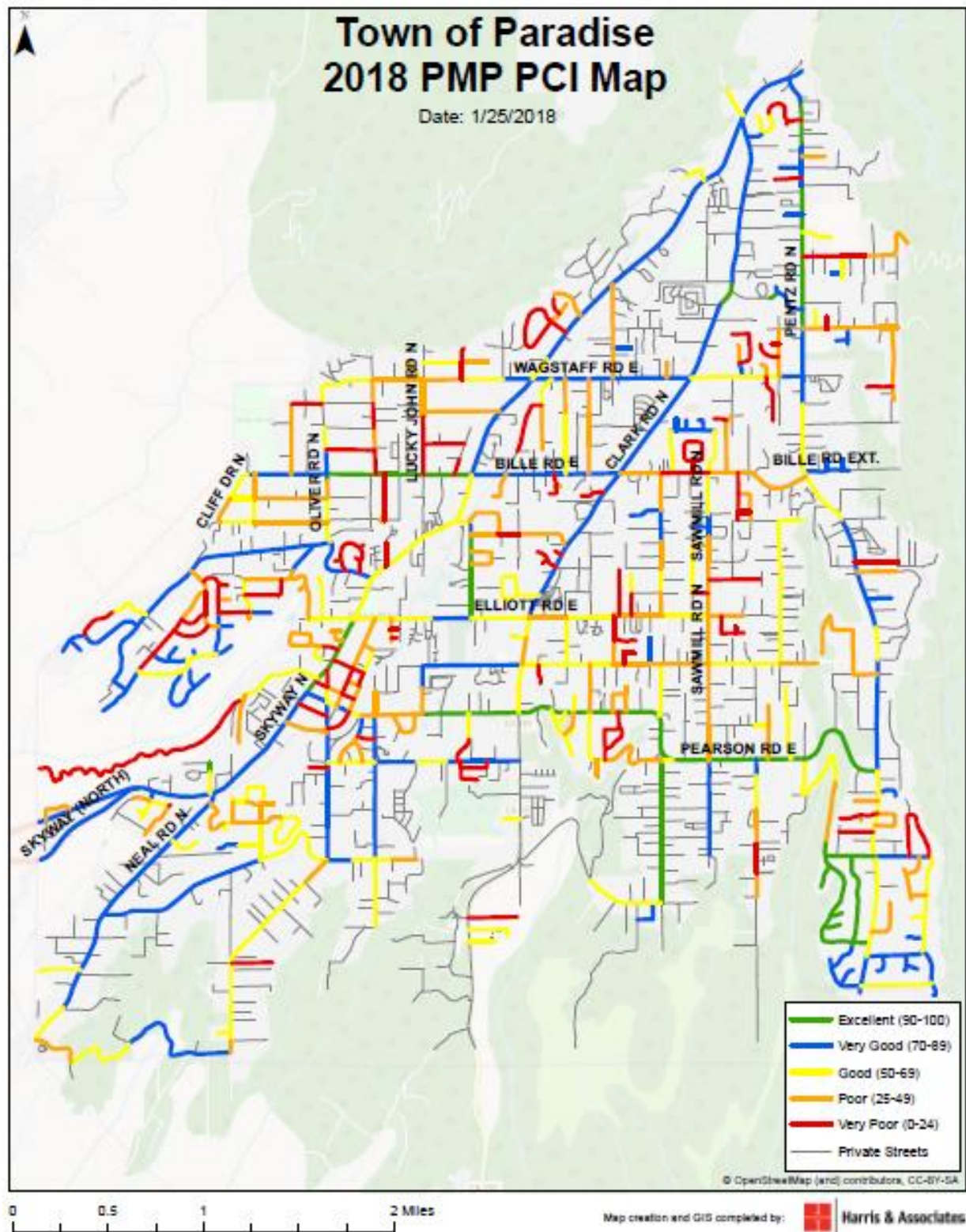


FUNCTIONAL CLASS BREAKDOWN OF MILEAGE, PERCENTAGE AND PCI

<i>Classification</i>	Total Sections	Total Center Line Miles	Total Lane Miles	Percentage of Street Network	PCI
<i>Arterials</i>	142	29.25	73.66	31%	73
<i>Collector</i>	57	12.44	27.17	13%	65
<i>Residential/Local</i>	352	51.52	103.04	55%	45
<i>Totals</i>	551	93.21	203.87	100%	58

PERCENTAGE OF NETWORK BY FUNCTIONAL CLASS (TOTAL CENTERLINE MILES)





Town of Paradise Draft Report

2018 Pavement Management Program Update

January 25, 2018



Prepared by:





Harris & Associates

**Program Managers
Construction Managers
Civil Engineers**

January 25, 2018

Mr. Marc Mattox
Town of Paradise
5555 Skyway
Paradise, CA 95969

Subject: Draft Report - Pavement Management Program Update

Dear Mr. Mattox:

As part of the development of the Pavement Management Program for the Town of Paradise, Harris & Associates hereby submits the Draft Pavement Management Report.

The information contained in this report presents the findings from a pavement condition survey of the Town's street network. The Town is also provided with the information that was used to develop the recommended improvement program. The report covers the following categories:

- Executive Summary of 2018 PMP Update
- Pavement Condition Index for all Streets
- Budget Analysis and Recommended Work Program based on various budgets
- Backup Data *(Not included in Draft Report)*

It has been a pleasure working with you on this project. Do not hesitate to contact me at (925) 827-4900 ext. 1219 or vijay.pulijal@weareharris.com if you have any further questions.

Sincerely,

Harris & Associates

Vijay Pulijal, P.E.
Project Manager

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

TABLE OF CONTENTS

- List of Tables
- List of Figures
- Executive Summary

- I. Introduction

- II. Methodology

- III. Quality Management
 - A. Quality Management Report
 - B. Resurvey Report
 - C. Weathering and Raveling Split

- IV. Pavement Condition Index (PCI) / Remaining Service Life (RSL) Report
(Map Included)

- V. Budget Analysis Reports
 - A. Budget Needs Report – Five Year
 - B. Average PCI by Annual Funding Chart
 - C. Deferred Maintenance Cost Trend by Annual Funding Chart
 - D. Budget Scenario Cost and Network Summaries
 - E. Annual Work Program – \$500K – Post SB-1 w/o Measure C
(Map Included)
 - F. Annual Work Program – \$800K – Post SB-1 w Measure C *(Map Included)*

- VI. Backup Data *(Not included in Draft)*
 - A. Section Description Inventory Report
 - B. Maintenance Treatment Decision Trees
 - C. Inventory of Applied Maintenance

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

LIST OF TABLES

	<u>Page</u>
Table 1 Pavement Mileage by Functional Class	ES-i
Table 2 Network Replacement Cost	ES-ii
Table 3 PCI Ranges	ES-iii
Table 4 PCI by Functional Class	ES-iii
Table 5 Percentage of Network Area by Functional Class and Condition Category	ES-iv
Table 6 Agency's Maintenance Treatments by Condition Category	ES-v
Table 7 Agency's Budget Needs Analysis.....	ES-vii
Table 8 Functional Class Breakdown of Mileage, Percentage, and PCI.....	Section I-2
Table 9 System Reconstruction Value	Section I-2
Table 10 PCI Breakdown Descriptions.....	Section 1-3
Table 11 PCI Ranges	Section II-2

LIST OF FIGURES

Figure 1 Percentage of Network by Functional Class.....	ES-ii
Figure 2 Miles of Street by Condition	ES-iv
Figure 3 Pavement Life Cycle	ES-vii
Figure 4 PCI and Deferred Maintenance Chart.....	ES-ES-x
Figure 5 Pavement Condition Changes Under Budget Scenarios.....	ES-xi
Figure 6 PCI Chart	ES-xiv
Figure 7 Deferred Maintenance Chart	ES-xv
Figure 8 Deduct Curve.....	Section II-1
Figure 9 Combined W&R vs. Split WR	Section III-3

EXECUTIVE SUMMARY

In September of 2017, Harris & Associates updated the Pavement Management Program (PMP) for Paradise with approximately 93 centerline miles. The PMP provides a management tool to inventory street pavement, assess pavement condition, record historical maintenance, forecast budget needs, and view impacts of funding on Town-wide pavement condition over time.

The PMP is also a software-based tool for analyzing pavement conditions and recommending rehabilitation strategies based on funding levels. The software focuses on providing cost effective recommendations that enhance the overall system Pavement Condition Index (PCI). In general, asphalt concrete pavement deteriorates over time by both traffic loading and weathering. The Metropolitan Transportation Commission (MTC) software recommends that 3% of the budget be put to preventive maintenance treatments* such as microseals or crack seals. The remaining budget is programmed for more expensive overlays and reconstruction. Preventive maintenance treatments are important because they can sustain a street's PCI at a high level and at relatively low cost. Preventive maintenance treatments can be applied to many streets (large pavement area) with a positive effect of raising the system PCI for a fraction of the cost to overlay asphalt one street (small pavement area).

The Town currently uses MTC's Pavement Management System StreetSaver® online version. The Town uses the software to help make cost-effective decisions related to the road network, maximizing the Town's return on investment from available maintenance and rehabilitation funds; generating a prioritized plan; and identifying specific areas in need of maintenance and rehabilitation.

♦ Pavement mileage & replacement value

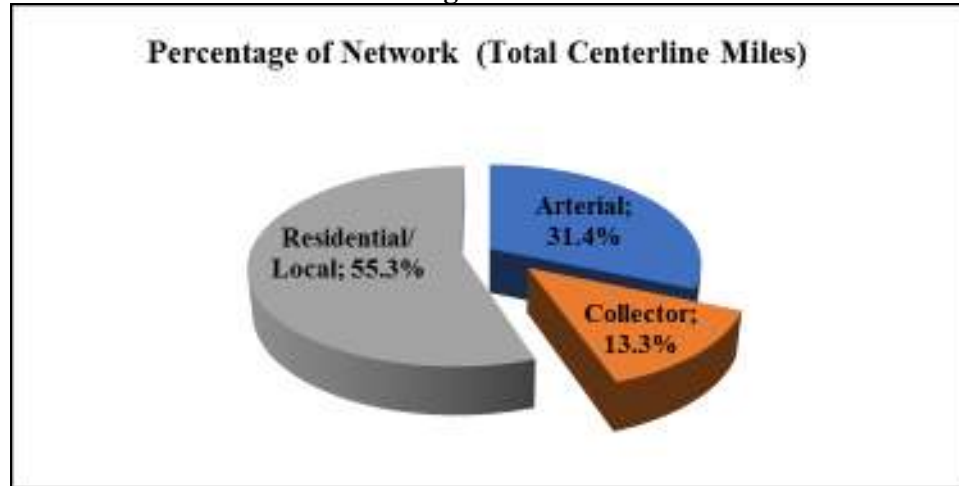
The Town has approximately 93 centerline miles of paved Streets, divided into 551 pavement management segments. Table 1 breaks down Paradise's street pavement mileage grouped by functional class:

Table 1

Pavement Mileage by Functional Class			
Classification	Total Sections	Total Center Line Miles	Total Lane Miles
Arterial	142	29.25	73.66
Collector	57	12.44	27.17
Residential/Local	352	51.52	103.04
Totals	551	93.21	203.87

* Preventive maintenance is a schedule of planned maintenance actions aimed at the prevention of failure of streets. These actions are designed to detect, preclude, or mitigate degradation of a streets segment. The goal of a preventive maintenance approach is to minimize degradation and thus sustain or extend the useful life of the street.

Figure 1 displays the percentage of each functional class in the overall network

Figure 1

It is important to consider the overall investment the Town has in its pavements. The unit cost to repair a street section in very poor condition (consisting of moderate base failure repair, removal of existing surface, and pavement overlay to reconstruction) is from \$80.00 to \$81.50 per square yard. The cost to reconstruct all Streets (Full replacement of the pavement, base, and structure of the Streets) is over \$121.7 million . See Table 2 below:

Table 2

Network Replacement Cost					
Functional Class	Surface Type	Lane Miles	Unit Cost/ Square Foot	Pavement Area/ Square Feet	Cost to Replace (in thousands)
Arterial	AC	73.7	\$9.06	4,958,625	\$44,903
Collector	AC	27.2	\$9.06	1,581,463	\$14,321
Residential/Local	AC	103	\$8.89	7,026,549	62,458
Grand Total		203.9		13,566,637	\$121,681

◆ **Condition of Paradise's Street Asphalt Concrete Pavement**

The PCI is an overall measure of the condition of the road surface based on a scale of zero (0) (failed) to one hundred (100) (excellent). The chart below relates PCI ranges to general pavement condition definitions.

Table 3

<u>PCI RANGE</u>	<u>CONDITION</u>
90 - 100	Excellent
70 - 89	Very Good
50 - 69	Good
25 - 49	Poor
0 - 24	Very Poor/Failed

The Town's network average Pavement Condition Index (PCI) is 58 on a zero to 100-point scale, with 100 being a new street. ‡PCIs for the Town's pavement network are based on a visual distress rating system. The overall condition of Paradise's street pavement is in the range of MTC's designation "Good" category. The MTC State of Repair report states, "Approximately 75 percent of a pavement's serviceable life has been expended by the time its PCI rating falls to 60." Paradise's average PCI condition value by street classification is as follows in Table 4:

Table 4

PCI By Functional Class	
CLASSIFICATION	2017 PCI*
Arterial	73
Collector	65
Residential/Local	45
TOTAL SYSTEM	58

The following Figure 2 shows the Town's total pavement mileage by condition.

‡Note: PCI weighted by area.

*Calculated by an algorithm developed by the Army Corps of Engineers.

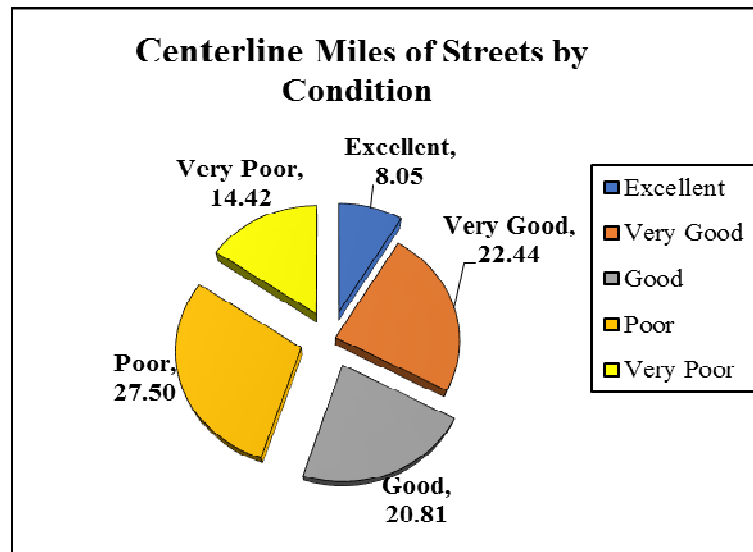
Figure 2

Table 5 below breaks down the percentage of streets (by area) in each condition category by functional class. About 42% of the Agency streets are in the “Excellent” & “Very Good” condition category and about 23% fall in the “Good” condition category. Only a about 35% fall in the “poor” and “very poor” category (about 20% in “Poor” and about 15% in “Very Poor”).

Table 5

Percentage of Network Area by Functional Class and Condition Category					
Condition Class	PCI Range	Arterial	Collector	Residential	Total
Excellent/ Very Good (I)	70-100	24.07%	6.24%	11.51%	41.82%
Good/Fair (II/III)	50-69	8.85%	2.67%	11.75%	23.26%
Poor (IV)	25-49	3.30%	1.54%	15.23%	20.06%
Very Poor (V)	0-24	0.33%	1.22%	13.30%	14.85%
Totals		36.55%	11.66%	51.79%	100.00%

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Executive Summary

Table 6 describes the condition categories, their equivalent PCI range, and typical prescribed maintenance treatments:

Table 6

Condition	PCI Range	Typical Maintenance Treatment
Excellent	90-100	Do Nothing.
Very Good	70-89	Type 3 Microseal
Good	50-69	Thin Overlay
Poor	25-49	Thick Overlay
Very Poor	0-24	Reconstruct Structure

Table 6 created by Harris & Associates based on feedback from the Town.

The maintenance strategy described above is based on PCI scores and the corresponding condition category. Streets with PCI scores over 90 are considered to be in excellent condition and require no treatment. Streets with scores from 70 to 89 are considered “Very Good”, but may require cracks to be sealed, a Type 3 Microseal. Streets with scores from 50 to 69 are considered “Good”, but may require a Thin Overlay. Streets with scores from 25 to 49 are considered “Poor” and generally require a or Thick Overlay. Streets with scores below 25 are “Very Poor” and are in need of Reconstruct Structure.

In the present condition, about 8 miles of the Agency’s pavement segments are in the “Excellent” category, about 22 miles in the “Very Good” category, about 21 miles in the “Good” category, about 28 miles are in the “Poor” category, and about 14 miles are in the “Very Poor” category.

◆ **Budget Analysis**

Following the treatment strategy described in Table 6 and an inflation rate of 4%, the MTC PMP software generates a Budget Needs analysis. The Budget Needs analysis projects the total budget needed to bring the Town’s pavement system to a condition where most pavement sections require only preventive maintenance (i.e., PCI = 70 or higher). It is cost effective to keep pavement segments above a certain PCI because the cost to maintain a high PCI is less than to bring a street segment with a low PCI to a high PCI.

Using the StreetSaver budget needs module, maintenance needs over the next five years were estimated at approximately \$47.2 for the Town. The results of the budget needs analysis are summarized in Table 7 below.

Table 7

Year	2018	2019	2020	2021	2022	Totals
PCI Treated	79	80	81	83	84	N/A
PCI Untreated	57	55	52	50	47	N/A
Preventative Maintenance (\$M)	1.1	0.261	0.167	0.008	0.017	1.543
Rehab (\$M)	24.737	5.822	5.463	5.514	4.125	45.664
Total Needs (\$M)	25.827	6.084	5.630	5.523	4.142	47.207

Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018

Executive Summary

The Budget Needs Average is defined as the cumulative budget needs over the course of the analysis period (\$47.2 million) divided by the number of years in the analysis period (5 years). For this study, the Budget Needs Average is \$9.4 million per year. After the Budget Needs have been calculated, Budget Scenarios are run to determine the funding levels required to maintain and/or improve the current PCI level and generate a list of street maintenance for the next five (5) years. The software analyzes each pavement section and selects a specific maintenance treatment, including do nothing, to maximize the improvement of the entire pavement system. Maintenance treatments are allocated to as many Streets as the annual budget will allow. The budget scenarios tested were calculated utilizing a 3% fixed preventative-maintenance-split, 3% interest, and 4% inflation values.

For Paradise, the following six annual budget scenarios were generated with 3% of the annual budget applied towards preventative maintenance:

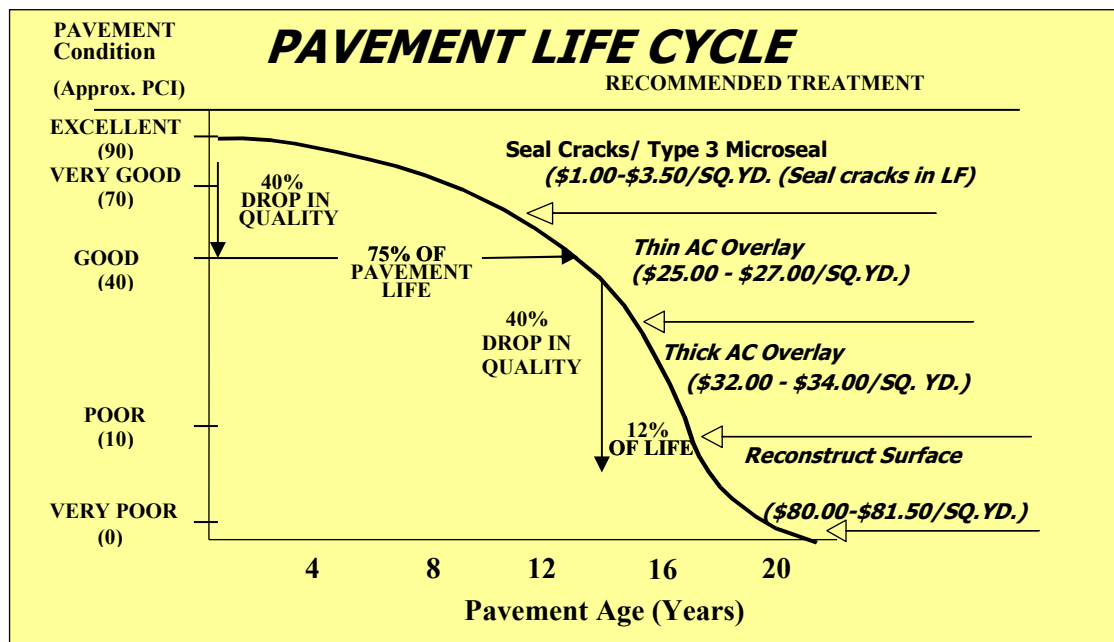
1. \$0 – No Funds (Do Nothing)
2. \$2.25M – Maintain Current PCI of 58
3. \$5M – Ten Point Increase in PCI
4. \$9.4M – Unconstrained Budget
5. \$500K – Post SB-1 w/o Measure C
6. \$800K – Post SB-1 w/ Measure C

The MTC PMP software recommends spending 3% of the budget toward preventive maintenance because it is the optimum level according to the specific conditions of the Town's system. This means that 3% of the annual budget is spent on crack seals and microseals while the remainder of the budget is spent on overlays and reconstruction. These budgets do not account for stopgap maintenance repairs, such as emergency pothole repair.

◆ **Preventative Maintenance and “Worst First” Approach**

Pavement generally deteriorates according to a certain pattern. Figure 3 below is a model of this pattern, shown as a graph of pavement condition versus time. Please note that this figure is not to scale. A Street's pavement begins its life in excellent condition and remains in excellent condition for a few years, without need of any maintenance. Over time, however, the condition of the street will worsen, and the rate at which its pavement condition deteriorates* will increase dramatically as the street passes the midpoint of its life. As a result of this continued deterioration, the quantity and cost of the maintenance activities needed to rehabilitate the pavement will increase in both scope and costs. It is at this point that pavement repair options must be weighed.

*A typical pavement section will deteriorate approximately 40% in the first 75% of its lifespan. However, that same pavement section, if untreated, will experience another 40% reduction in overall quality in only the next 12% of lifespan, effectively deteriorating an equivalent amount in only one-sixth (1/6) the time.

Figure 3

Questions must be answered, such as: Will the investment related to a preventive maintenance repair be offset by the opportunity cost of not doing such a repair, or is the pavement at such a state that it would be better to simply wait until the pavement completely deteriorates before making the repair? The answers (and, indeed, the questions themselves) depend upon the individual pavement segment. Figure 6 (below) illustrates the benefit of addressing pavement concerns before the pavement condition reaches a poor or failed state. Maintenance activities increase the PCI value as they are applied to the segment. By allowing pavements to deteriorate, roads that once cost \$3.50 per square yard (\$/SY) to microseal may soon cost \$534.00/SY to overlay or \$81.50/SY to reconstruct. In other words, delays in repairs can result in costs increasing as much as 30-fold. It is not simply “pay today or pay tomorrow”, but rather a “pay today or pay more tomorrow” proposition. Overall pavement maintenance cost is reduced by the timely application of crack seals and slurry seals before the subgrade fails and requires a total pavement reconstruction.

Preventative Maintenance (PM) is a schedule of planned maintenance actions aimed at the prevention of failure of streets. These actions are designed to detect, preclude, or mitigate degradation of a street section. The goal of preventative maintenance approach is to minimize degradation and thus sustain or extend the useful life of the street. To reach that level of preventive maintenance in five (5) years, the Budget Needs analysis determined a total need of approximately \$47.2 million for the years 2018-2022. See Section V-A for the Needs - Projected PCI/Cost Summary.

Many times, Agencies are in a culture that prioritizes repairing the roads in the worst condition. They want to address the most pressing issues because their budget won't cover every need. However, we found that a greater emphasis on preventive maintenance generates better results and saves money over the long term. A typical street has a lifecycle of 25 to 30 years and deteriorates by 35% in its first 10 to 12 years. Agencies often focus on streets after they've reached that level, but that's not always the wisest move. Getting the best bang for your buck depends on choosing the right roads to treat at the right stage of life: A "best value first" approach instead of "worst first."

For example, rehabilitating one street could cost the same as applying preventive treatment to four streets, which might offer a better long-term value. The PMP software can aid your decisions. You present a goal PCI or budget and together we identify which streets deserve preferential treatment.

Each scenario will consider which repairs give you the best value:

- Roads with PCI of 70 to 89 are ideal for preventive maintenance. Roads with PCI of 60 to 69 could also fall in this category, but it's more of a judgment call
- If a road has a PCI of 20, your best bet may be to slide it down the priority list and review it in three years' time when it has a PCI of 10. The repair cost is the same either way, after all, and in the intervening years you'll save many other streets from the same fate

Once you've decided which road repairs provide the best value, your PMP software can break down the efforts by neighborhood to make them more efficient. Focusing on "best value first" helps you stretch your agency's limited funds. Giving prevention a higher priority will open doors to funding sources that incentivize agencies to spend more on that kind of treatment

◆ **Budget Analysis Results**

After the MTC PMP software analyzes the pavement system according to the specified annual budget over a period of five (5) years, trends are evident in the PCI and deferred maintenance backlog (the amount of necessary reconstruction and overlays not performed each year due to budget constraints). An increase in deferred maintenance shows that necessary rehabilitation is not being performed. The total deferred maintenance in 2017 before any suggested maintenance is performed is about \$25.8 million. The following Figure 4 shows the impacts of the Town's overall PCI and backlog for the 6 generated scenarios:

Deferred maintenance consists of pavement maintenance that is needed but cannot be performed due to lack of funding. Shrinking budgets have forced many agencies to defer much needed street maintenance. Deferring maintenance not only increases the frequency of resident complaints about the network condition, but also increases the costs to repair the streets. It is cost effective to keep the pavement above a certain PCI because the cost to maintain a high PCI is less than the cost to bring a road segment with a low PCI to a high PCI.

Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018

Executive Summary

Figure 4

PCI & Deferred Maintainace Chart

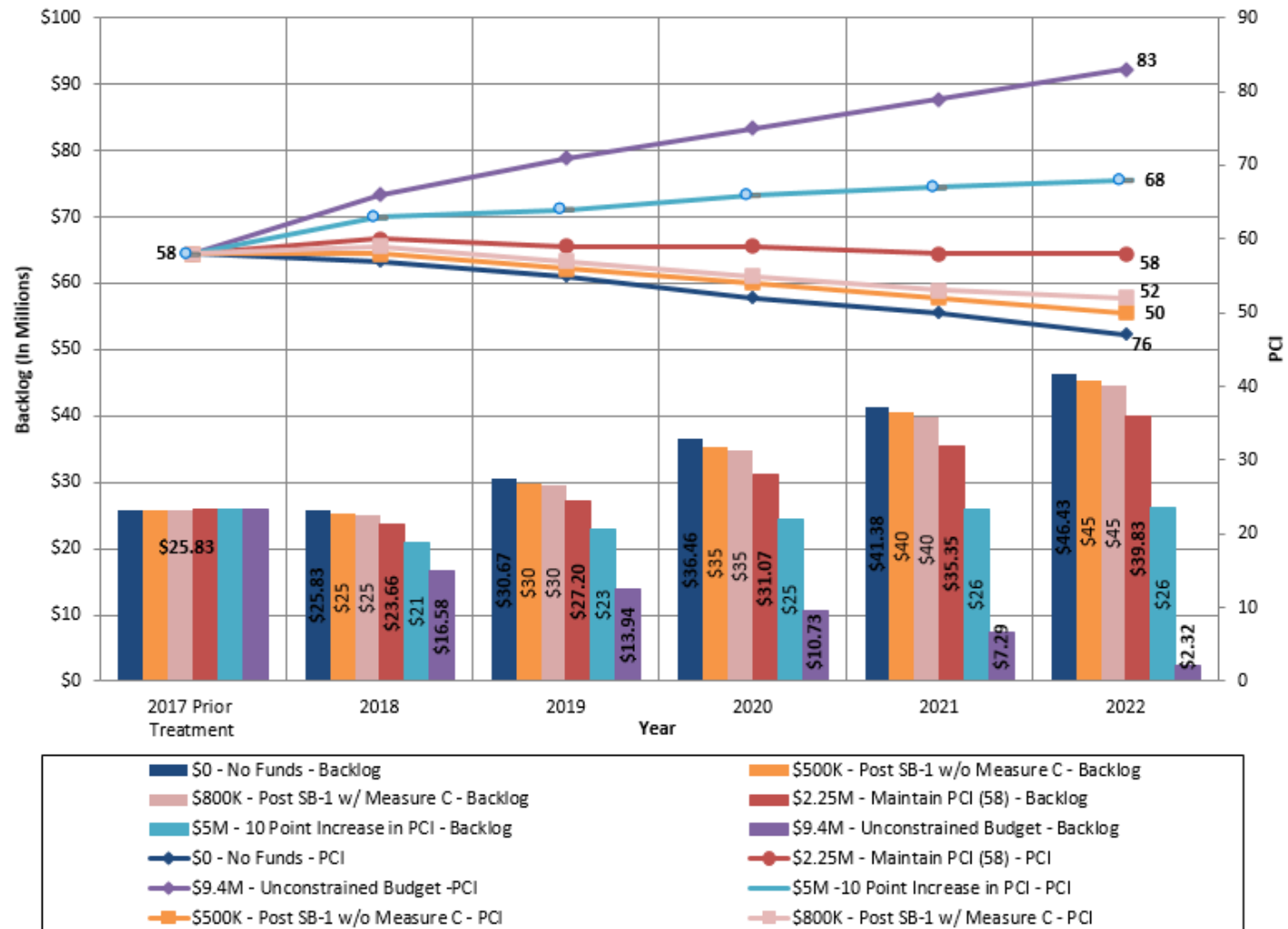
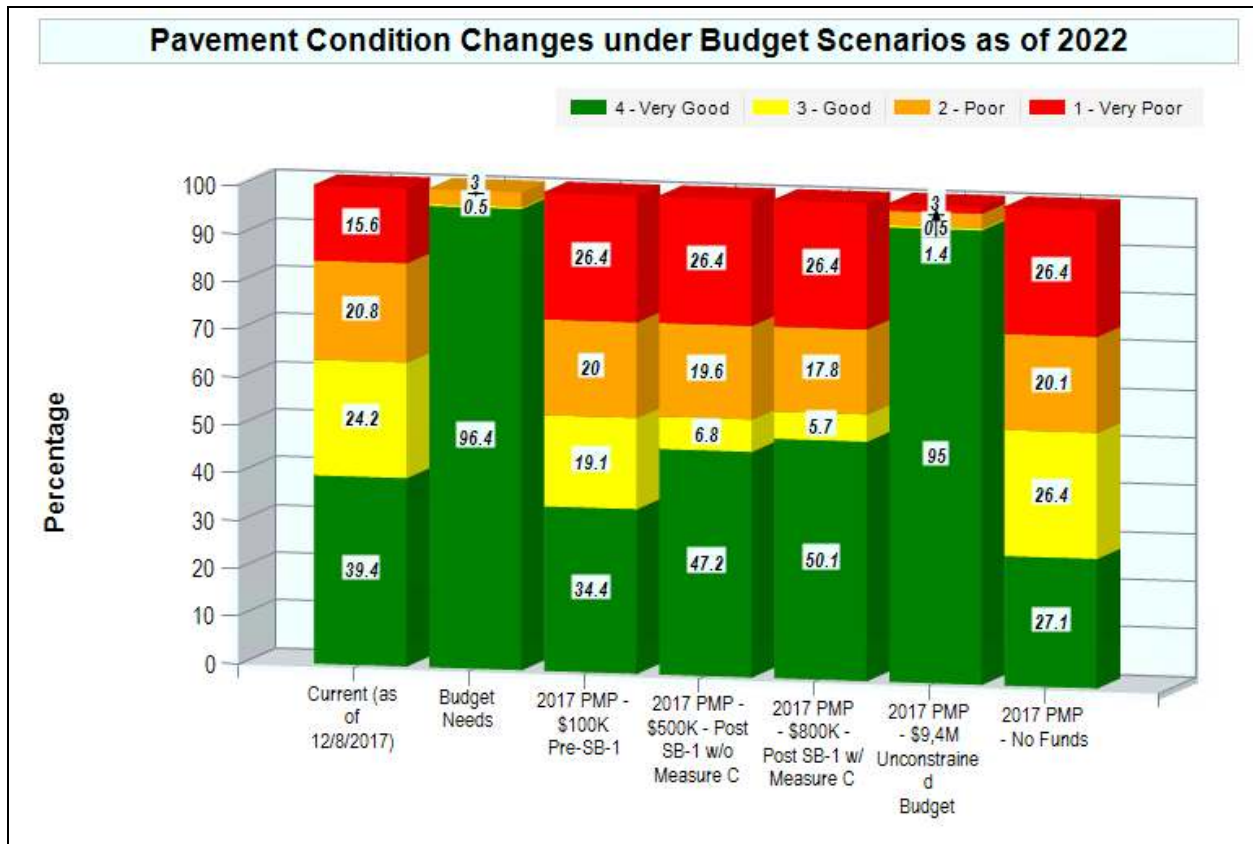


Figure 5 contrasts the pavement changes under the analyzed budget scenarios. The percentage of streets in the “Poor” and “Very Poor” condition categories must be monitored as these represent the greatest liability to the Town in regards to expense and serviceability off this really costly public asset.

Figure 5

The following PCI values reflect the average PCI and deferred maintenance after suggested treatments are applied.

- \$0 No Funds.
PCI Trend: Decreases from 58 PCI in 2018 to 47 PCI in 2022.
Deferred Maintenance Trend: Increases from \$25.8 million in 2018 to \$46.4 million in 2021.
- \$500K – Post SB-1 w/o Measure C
PCI Trend: Decreases from 58 PCI in 2018 to 50 PCI in 2022.
Deferred Maintenance Trend: Increases from \$25.8 million in 2018 to \$45.3 million in 2022.

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Executive Summary

- \$800K – Post SB-1 w/ Measure C
PCI Trend: Decreases from 58 PCI in 2018 to 52 PCI in 2022.
Deferred Maintenance Trend: Increases from \$25.8 million in 2018 to \$44.6 million in 2022.
- \$2.25M – Maintain PCI of 58
PCI Trend: From 58 PCI in 2018 to 58 PCI in 2022.
Deferred Maintenance Trend: Increases from \$25.8 million in 2018 to \$39.8 million in 2022.
- \$5M – Ten Point Increase in PCI
PCI Trend: Increases from 58 PCI in 2018 to 68 PCI in 2022.
Deferred Maintenance Trend: Increases from \$25.8 million in 2018 to \$26.2 million in 2022.
- \$9.4M – Unconstrained Budget
PCI Trend: Increases from 58 PCI in 2018 to 83 PCI in 2021.
Deferred Maintenance Trend: Decreases from \$25.8 million in 2018 to \$2.3 thousand in 2022.

Scenario charts (Figures 6 and 7) showing the impact of the six budgets on street condition and deferred maintenance backlog over a five (5) year period can be found on the following pages and in Sections V-B and V-C. The Cost Summary Reports, which provide information on pavement funding distribution by pavement condition, and the Network Condition Summary Reports, which project pavement condition trends, can be found in Section V-D.

◆ **Recommendations**

Harris & Associates recommends the Agency raise their annual budget to a minimum of \$2.5 million. Spending this budget will have the agency at a PCI of 59 after 5 years while slowing the growth of the deferred maintenance backlog. At this budget level, the overall PCI will increase from 58 in 2017 to 59 after treatments are applied by 2022.

The Town should utilize cost effective treatments where appropriate, such as microseals and crack seals and continue to evaluate emerging cost effective techniques like rubberized chip seals, thin-bonded wearing courses and rubberized overlays. Maintenance and rehabilitation performed should also be recorded in the MTC PMP software.

Harris & Associates commends the Town for its active participation in the pavement management program and also recommends that the Town continue to maintain its pavement management program to be eligible for federal grants and funding. All arterials and collector routes should be re-surveyed every two years and all residential streets every four years. The costs for the distress surveys should be included in the annual pavement management budget.

The Town should also perform annual database updates that include:

- Reviewing and updating the decision tree (maintenance activities and unit costs)
- Updating the road network when streets are annexed or newly constructed

Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018

Page xiii

Executive Summary

- Continuing to include maintenance and rehabilitation activities

The Town should update its Finance Department with any changes or adjustments that have been made to the Town's road network and subsystems (streets assets and pavement subsystems that have been acquired through annexation, deletion, etc.) for GASB-34 compliance.

The Town should continue utilizing the StreetSaver Online GIS module or in-house GIS to assist in managing the streets within Town limits. GIS technology is very useful to spatially view tabular reports that are derived from the pavement management system, such as scenarios, identification of maintenance and rehabilitation treatments, planning, maintenance and rehabilitation history, pavement condition index, etc. The tool is very useful for exporting information out to current GIS and AutoCAD programs.

Paradise's overall street system is currently in the range of MTC's "Good" condition category. To help maintain and improve the current condition, certain projects have been recommended within the context of this program. Annual work programs for the expected annual budgets can be found in Section V-E. The report provides detailed listings of suggested maintenance projects for Paradise based on the overall PMP suggested needs funding and base annual budgets. The report also provides a first step in identifying segments to be repaired under Paradise's annual work programs.

Although these project listings are recommendations generated by the PMP, they are for planning purposes only and are not intended to replace sound engineering judgment. Draft project recommendations should be weighed against the actual approach the Town wishes to utilize in scheduling the workloads for contracting purposes. Once a street segment is identified for repair, a closer site inspection and detailed project repair scope is required.

Executive Summary

Figure 6

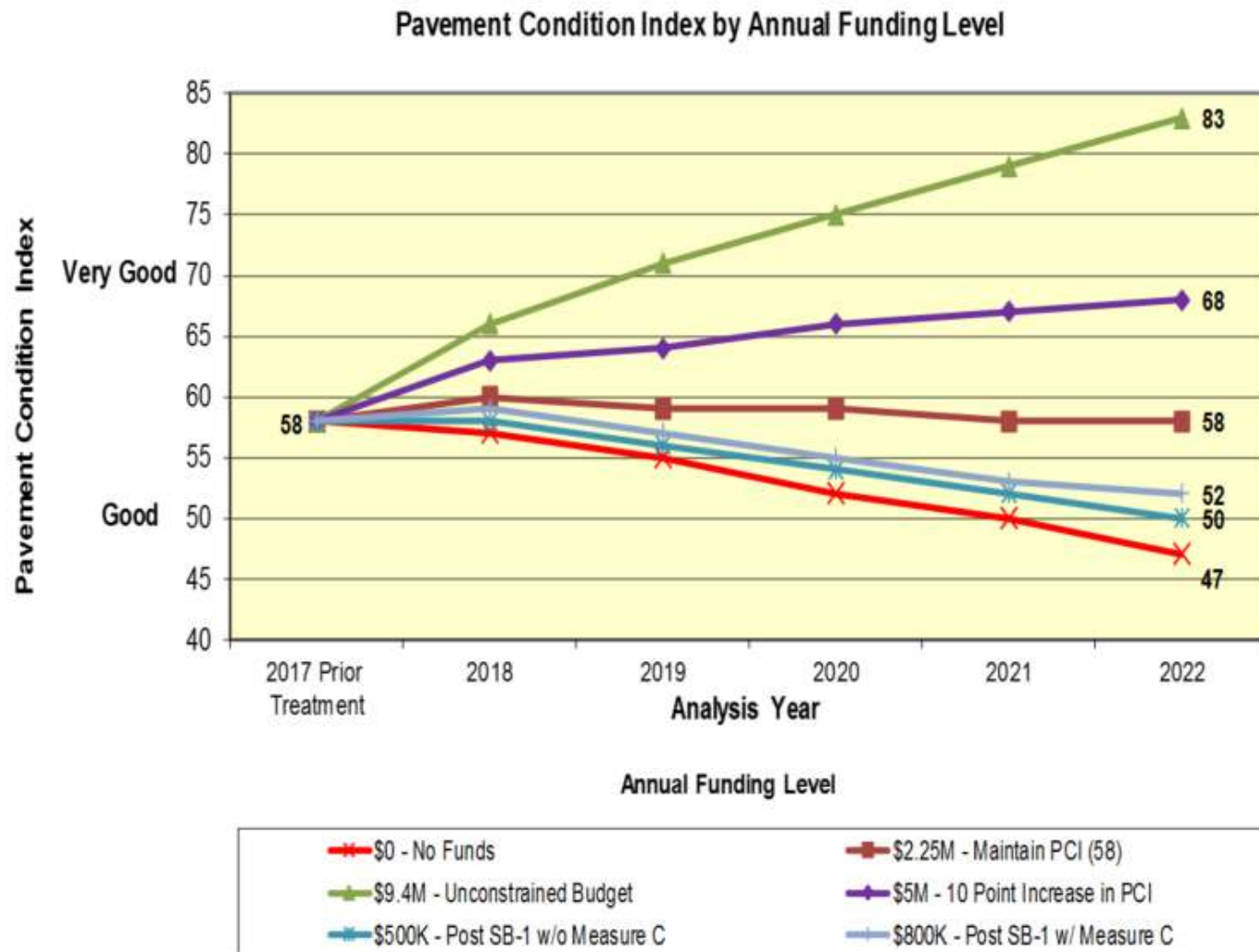
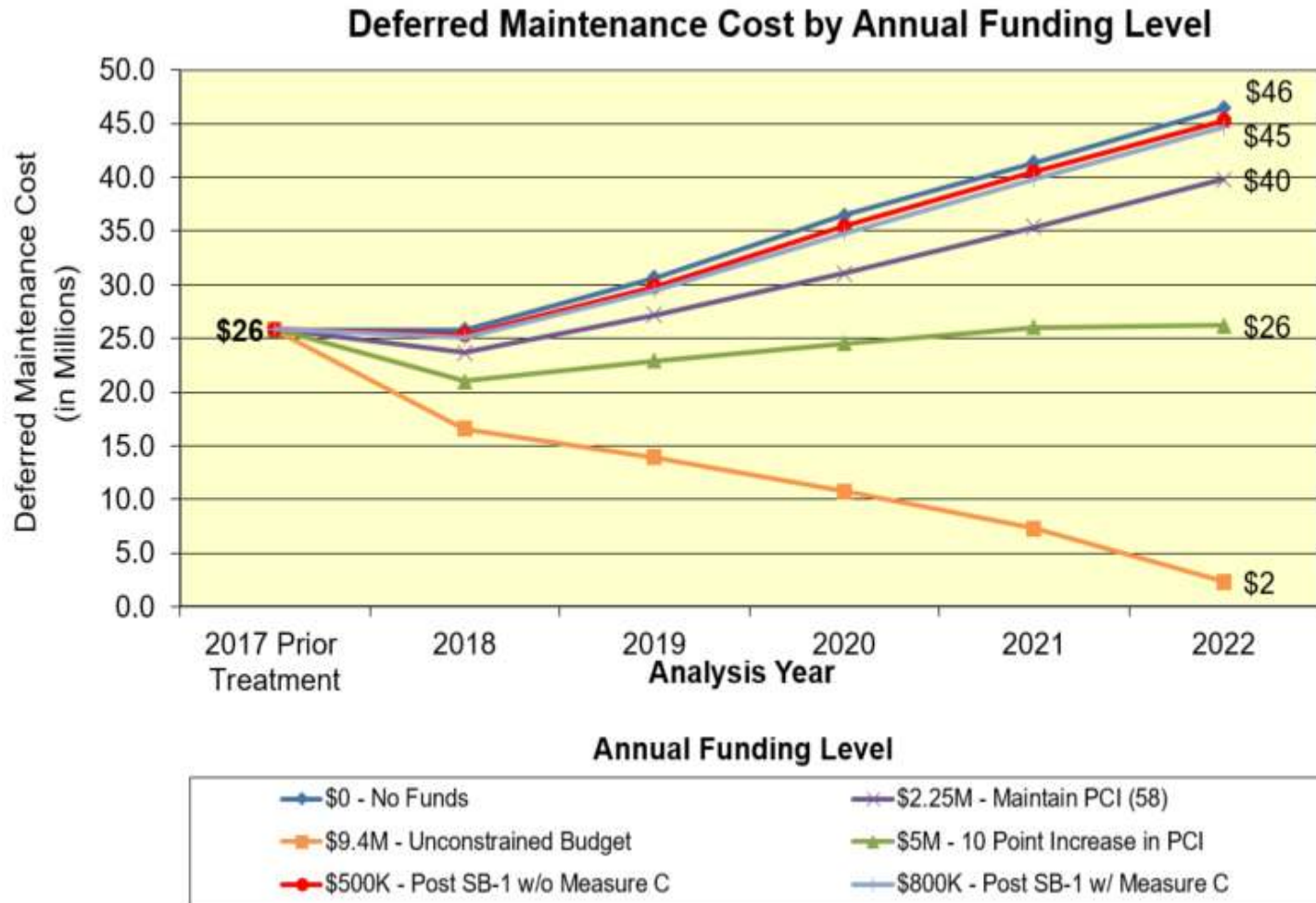


Figure 7



SECTION I INTRODUCTION

NEED FOR A PAVEMENT MANAGEMENT PROGRAM

The Pavement Management Program assists the Town by providing current distress survey data used to evaluate current pavement condition. This helps to maintain a Town-defined desirable level of pavement performance while optimizing the expenditure of limited fiscal resources. A PMP system is also required to obtain federal funds.

Specifically, the program provides administrators and maintenance personnel with:

- A current inventory of all public roadways
- The current pavement condition for all public roadways
- A project listing of all pavement needing maintenance, rehabilitation, or replacement
- The most cost effective level of maintenance or repair appropriate at the time of the survey
- A forecast of budget needs for maintenance, rehabilitation, or replacement of deficient pavement sections for a selected time period, at various alternative overall condition levels

LIMITS OF STUDY

It must be recognized that this report is limited to the existing pavement repairs. It does not include existing deficiencies for right-of-way concrete sidewalks, curb & gutter, drainage, trees, bus pads and non-structural improvements such as decorative crosswalks, medians, lighting and street furniture. Costs for these right-of-way repairs and improvements throughout the Town would easily exceed the deferred maintenance costs (the cost of crucial maintenance work not performed in a specific year) identified in this report and can be identified and estimated separately in future reports.

The following recommendations generated by the Pavement Management Program are for planning purposes only. The resulting general recommendations are not intended to replace sound engineering judgment, which should dictate specific needs for an individual project. Maintenance and rehabilitation projects should be based on a combination of the system's recommendations weighed against the Town's preferences, budget constraints, and other contributing factors. In addition, further refinements may be warranted from an engineering staff review of the pavement condition. For example, a particular pavement section may be selected for treatment in a given year but the work may be postponed to coordinate activities with other planned work on-site, such as utility replacement work.

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Section I

THE PAVEMENT SYSTEM

The entire pavement system within Paradise is composed of approximately 93 miles of paved surfaces and is divided into 551 pavement management segments. To assist in planning maintenance needs, the Town's streets were grouped by functional class (arterial, collector, and residential). Table 8 below shows the Town's pavement mileage by functional class.

Table 8

Functional Class Breakdown of Mileage, Percentage and PCI					
Classification	Total Sections	Total Center Line Miles	Total Lane Miles	Percentage of Street Network	PCI
Arterials	142	29.25	73.66	31.4%	73
Collector	57	12.44	27.17	13.3%	65
Residential/Local	352	51.52	103.04	55.3%	45
Totals	551	93.21	203.87	100%	58

The entire pavement system has a current reconstruction value of over \$121.6 million. The current system reconstruction value (consisting of moderate base failure repair, removal of existing surface, and pavement overlay) by functional class is as follows:

Table 9
System Reconstruction Value

City of Paradise		Network Replacement Cost			
		Printed: 12/08/2017			
Functional Class	Surface Type	Lane Miles	Unit Cost/ Square Foot	Pavement Area/ Square Feet	Cost To Replace (in thousands)
Arterial	AC	73.7	\$9.06	4,958,625	\$44,903
Collector	AC	27.2	\$9.06	1,581,463	\$14,321
Residential/Local	AC	103.0	\$8.89	7,026,549	\$62,458
Grand Total:		203.9		13,566,637	\$121,681

Table 9 provides network replacement cost sorted by Functional Class first and then by Surface Type. For each combination of Functional Class and Surface Type, the number of Lane Miles, Unit Cost (sq. ft.), Pavement Area (sq. ft.), and the Cost to replace (in thousands) is reported. The

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Section I

replacement cost is based on the Category V ("Very Poor") treatment cost provided in the Decision Tree for each functional class and surface type combination. Grand totals are provided at the bottom of applicable columns.

CURRENT PAVEMENT CONDITION

A visual survey of approximately 93 miles of the Town's Streets was conducted to assess the existing surface condition of each individual pavement segment. Upon completion of this survey, a Pavement Condition Index (PCI) was calculated for each segment to reflect the overall pavement condition. Ranging between 0 and 100, a PCI of 0 would correspond to a badly deteriorated pavement with virtually no remaining life. A PCI of 100 would correspond to a new pavement or pavement with no observed distresses.

Table 10 relates PCI ranges to pavement condition definitions and gives a general description for each pavement condition.

Table 10

PCI Range	Condition	Description
90-100	Excellent	Little or no distress.
70-89	Very Good	Little or no distress, with the exception of utility patches in good condition, or minor to moderate hairline cracks; typically lightly weathered.
50-69	Good	Light to moderate weathering, light load-related base failure, moderate linear cracking.
25-49	Poor	Moderate to severe weathering, moderate levels of base failure, moderate to heavy linear cracking.
0-24	Very Poor	Extensive weathering, moderate to heavy base failure, failed patches, extensive network of moderate to heavy linear cracking.

The overall condition of Paradise's road network rests in the "Good" range with a weighted average PCI of 58.

Many Agencies have seen an increase in the network PCI since the distress split of weathering and traveling. Section III Quality Management Report summarizes the split and goes into more detail regarding how this split may have affected Paradise's network in particular

.MAINTENANCE STRATEGY DEVELOPMENT

Based on the results of the condition survey and on input from the Town, pavement maintenance/rehabilitation strategies were developed. A standard agreement at the outset was to identify the Town's maintenance work program for the next five (5) years, showing resource alternatives that affect the maintenance backlog and increase the overall condition of the pavement system.

Certain strategies are recommended for the most cost-effective work program. A listing of the maintenance activities utilized in the strategy development is presented in Section II. Each activity represents the type of work that has been recommended for the long-term maintenance recommendations of the Town's streets.

ANNUAL BUDGET PROJECTIONS

The budgeting process was approached with the following in mind: generate a work program for the next five (5) years based upon actual road pavement conditions and determine the funding levels required to maintain and/or improve the current level (PCI) of overall condition.

Based on current and projected pavement maintenance needs, annual work program alternatives have been prepared. A detailed work program for the Town's expected annual budget at 3% applied towards PM can be found in Section V-E of this report.

SECTION II METHODOLOGY

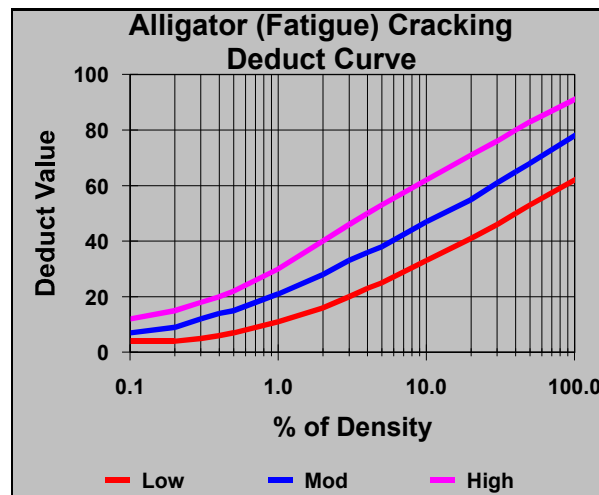
The following section provides a description of the methodology and rationale utilized in determining the recommended actions identified in this report.

Field Survey

For this update, all the paved Streets in Paradise’s system were distress surveyed. Data, including distress types and quantities, segment length and width, etc. were collected for all surveyed streets. Using a combination of Town street and online maps to collect field information, a field crew visually surveyed each of these streets. Data was categorized by street and “pavement” segment. Pavement segment limits were identified by determining the logical maintenance practices that would apply to each street and may vary from street to street, i.e. intersection to intersection, change in pavement width, drainage conditions, crown of the roadway, etc. All survey data was entered into the MTC pavement management software (StreetSaver® Online Version 9.0)

After the data entry procedures were completed, a distress rating was calculated for each segment. The distress rating is calculated using MTC developed algorithms. The algorithm assigns each pavement section a score of 100 then deducts point values based on the pavement distresses found within the section weighted by the quantity of each distress. The algorithm assigns deduct values based on the severity (see Figure 11 below) and the density of each distress.

Figure 11



The algorithm weighs the total deduct value within a section and calculates a total distress rating between 0 (failed) and 100 (excellent).

The PCI is an overall measure of the condition of the road surface based on a scale of zero (0) (failed) to one hundred (100) (excellent). Table 11 relates PCI ranges to general pavement condition definitions.

Table - 11**PCI Ranges**

<u>PCI RANGE</u>	<u>CONDITION</u>
90 - 100	Excellent
70 - 89	Very Good
50 - 69	Good
25 - 49	Poor
0 - 24	Very Poor/Failed

The summary of all road condition data and the representative PCI's is located in the Pavement Condition Index Report in Section III.

Once the PCI has been established for a pavement section, budget analyses and workload predictions commence. Predictions of future pavement performance are based on a pavement deterioration curve developed by MTC. As a pavement ages, the system predicts the PCI of the pavement based on the deterioration curve.

MAINTENANCE STRATEGY ASSIGNMENTS

The PCI is used by the system to schedule maintenance activities for each pavement segment. The MTC PMP software recommends a specific maintenance activity based on the PCI and budget constraints. The Town has selected a series of maintenance activities to apply to the pavement network. The unit costs for each maintenance activity account for various construction costs including labor materials, 5% for design, 5% for construction inspection and 10% for contingency. Definitions of each maintenance activity per category are defined as follows:

1. Crack Seals - A surface treatment generally utilized to prevent entry of water or other non compressible substances into the pavement.

Crack seals are used to fill individual pavement cracks to prevent entry of water or other non-compressible substances such as sand, dirt, rocks or weeds. Crack sealant is typically used on early stage longitudinal cracks, transverse cracks and reflection cracks. It is placed over the existing pavement surface and is typically applied by the Town at three (3) year intervals. The Town's cost for crack sealing is about \$1.00-\$1.50 per linear foot.

Microseal – A surface treatment generally utilized to provide new wearing surfaces and prevent water penetration of the pavement surface, thereby extending pavement life.

Microsealing is a polymer-modified cold-mix paving system that begins as a mixture of dense-graded aggregate, asphalt emulsion, water, and mineral fillers. While conventional slurry seal is widely used as an economical treatment for sealing and extends the service life, microsealing has added capabilities including advanced polymers and other modern additives. The Town's cost for a Type 3 Microseal is \$2.50- \$3.50 per square yard.

3. Overlays - The application of treatments that are more cost-effective alternatives to reconstruction of the entire pavement surfaces, but provide the required structural support.

An asphalt layer is placed over the existing pavement surface. Cold planing is typically performed prior to the overlay to provide a level surface for the overlay, reduce excessive crowning, and assure alignment with existing gutter line. This typically includes base repair and crack sealing prior to the application of an overlay. This treatment provides a new wearing surface and increased structural strength to the pavement section. An overlay is typically designed for a ten to fifteen (10-15) year life. This type of treatment was estimated by the Town to cost \$25.00-\$34.00 per square yard depending on the thickness of the overlay and the functional class of the street.

4. Reconstruction – The removal and replacement of either the pavement surface only or both the pavement and base.

Paradise 's typical cost for reconstruction is \$80.00-\$81.50 per square yard. After a reconstruction, the pavement segment is again considered new with a full life extension (typically 28 years).

MAINTENANCE DECISIONS

Once the Town has selected the appropriate maintenance activities and calculated unit costs, the "Maintenance Decision Tree" (a StreetSaver application that list all the treatments and corresponding unit costs, found in Section VI) was updated. This decision tree assigns appropriate treatments by the specific needs of the streets.

The decision tree lists costs associated with treatments on specific types of pavement according to the jurisdiction. StreetSaver® uses a decision tree to model the decision-making process that agencies follow to select a maintenance or rehabilitation strategy. The decision tree contains "branches" for each functional classification, surface type, and condition category. Jurisdictions can outline their maintenance and rehabilitation strategy, choosing a treatment for each branch.

After a decision tree is established, selected budgets and work assignments were generated for each work program on an annual basis. Using the MTC recommended pavement deterioration curve for each pavement surface type and functional class, StreetSaver calculates the PCI based on the condition survey; then depending on what category the PCI is in, a PM or rehab treatment is selected based on weighted effectiveness and available budget. Both current and future work requirements for each pavement segment within the Town were then determined.

PAVEMENT MANAGEMENT PROGRAM REPORTS

This report contains a comprehensive assemblage of pavement management reports ranging from summary reports to annual maintenance and rehabilitation schedules. These reports represent reasonable projections of pavement maintenance needs and performance based on visual condition assessments, unit cost estimates, and pavement deterioration models.

It is important to note that pavement segment dimensions and surface area, along with the recommended treatment and repair costs as presented in the reports, are for initial planning purposes

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Section II

only and will be subject to project level evaluation, design, and cost estimation. This is noteworthy due to the "implied" accuracy of reporting length and width to the nearest foot, surface area to the nearest square foot, and treatment and repair unit costs and project estimates to the nearest penny and dollar, respectively.

SYSTEM MAINTENANCE

It is recommended that the Town continue developing annual maintenance plans while also working towards reducing the Town's present backlog of rehabilitation projects.

In order to ensure that report outputs are accurate and credible, it is essential that the integrity of all data files be maintained. Prior to generating scenarios, all necessary updates to unit cost information and treatment data should be complete. In addition, the entire pavement network will have to be re-surveyed at regular intervals, as noted earlier in this report. This will not only allow work to be scheduled based on the most current condition data available, but it will also provide Town personnel with a means to monitor rates of pavement deterioration with better accuracy.

SECTION III QUALITY MANAGEMENT

Quality control checks are critical on a project such as this when a large amount of data needs to be collected and processed. Harris includes a superior QC module in all our projects and at various stages.

Deliverables, Protocols, and Quality Standards	A visual inspection of Paradise's network was performed from September of 2017. For this update, a total of about 93 centerline miles were inspected. Pavement inspections were based on the MTC PMS inspection methodology. Under this method, pavement distress, severity, and quantity of distress data is recorded for a 10% representative sample of a management segment. 100% of a pavement segment was reviewed to determine the most representative sample unit. MTC's Asphalt and Concrete distress identification manuals were used during field review.
Quality Control (QC)	5% of the entire network was re-surveyed as part of the QC. The sections re-surveyed met the following MTC criteria: <ol style="list-style-type: none"> 1. No more than 40% should have a difference within plus or minus five PCI points 2. No more than 12% can have a difference greater than plus or minus 15 PCI points.
Acceptance	A survey report was submitted to the agency at the post survey meeting with the list of street-sections re-surveyed, their PCIs and the PCI difference with the original surveyed PCI. Any street segment after re-survey with a PCI difference over 15 points (if any) was checked by the supervisor.
Quality Team Roles and Responsibilities	5% of the surveyed streets were performed by Marissa Baclig (Senior Asset Management Technician). Marissa has over 6 years of experience in surveys and analysis of asphalt and concrete pavements. Quality check was performed by Vijay Pulijal. As a project manager, Vijay has managed over 100 PMP projects and has earned a reputation for his attention to detail and quality control.
Quality Reporting Plan	<p>PCI's (Pavement Condition Index) were calculated for each PMP segment and for the entire network based on field surveys & recent maintenance updates. The latest PCI data (2013) was also compared with the previously calculated PCI (could be based on survey or based on M&R update).</p> <p>The survey results have been entered into the Streetsaver program, PCIs calculated and the results will be made available to MTC.</p>

Resurvey Report

As part of Harris' quality control (QC) package, a resurvey report is provided to the client (See Reinspection Report below). The resurvey report consists of all of the PMP segments that were selected and resurveyed as part of the QC. As stated above, 5% of the entire network was resurveyed for QC. Once the PCI's have been calculated for the QC segments, they are compared to the original survey PCI's. No more than 40% should have a PCI difference greater than plus or minus 5 points and no more than 12% should have a PCI difference of plus or minus 15 points (MTC criteria). If it turns out that the re-survey report results do not meet these criteria the supervisor will accompany the two surveyors (original surveyor and the QC surveyor) and they will survey together and come up with the Draft PCI value.

STSECID	ST_Name	Beg_Loc	End_Loc	LEN	Width	Area	FC	ST	Inspection A	Inspector B	Difference Btwn. A & B	Remediation
BOQUEBLE0010	BOQUEST BL E	BOQUEST BL	BOQUEST BL	1689	18	30402	R	A	33	38	5	Keep B
CIRCLDRE0050	CIRCLEWOOD DR E	CIRCLEWOOD DR	CIRCLEWOOD DR	2200	36	79200	R	A	51	53	2	Keep A
COOADR0010	COUNTRY OAK DR	SAWMILL DR	HIMMEL ST	1210	36	43560	R	A	71	76	5	Keep A
CRANDWYE0010	CRANDALL WY E	PENTZ RD	PENTZ RD	1210	32	38720	R	A	27	32	5	Keep B
DOLORDRN0020	DOLORES DR N	WAGSTAFF RD	S. END	1300	28	36400	R	A	20	22	2	Keep A
FIRLADRN0010	FIRLAND DR N	SKYWAY N	END	1013	28	28364	R	A	25	26	1	Keep A
FORESLNN0010	FOREST LN N	BILLE RD	FOREST CIR	1435	33	47355	R	A	30	31	1	Keep A
HARRIRDN0020	HARRISON RD N	150' S/O DE MILLE RD	STEARNS RD	2510	22	55220	R	A	95	95	0	Keep A
MALIBDRE0010	MALIBU DR E	PENTZ RD	ROYAL CANYON DR	1970	29	57130	R	A	63	67	4	Keep A
MAXWEDRN0010	MAXWELL DR N	ELLIOTT RD	FAIRVIEW DR (SOUTH)	1300	38	49400	R	A	100	100	0	Keep A
MAXWODRN0010	MAXWOOD DR N	VISTA KNOLLS DR	YOUNG RD	1050	36	37800	R	A	16	27	11	Keep B
NUNNERDE0010	NUNNELLY RD E	ACADEMY DR	CLARK RD	2745	38	104310	R	A	70	74	4	Keep A
SAWMIRDN0090	SAWMILL RD N	BILLE RD	COUNTRY OAKS DR	1200	40	48000	R	A	53	58	5	Keep A
SCOTTRDN0030	SCOTTWOOD RD N	ROE RD	BUSCHMANN RD	2350	22	51700	R	A	82	83	1	Keep A
SHAY LNN0010	SHAY LN N	MERRILL RD	END	1700	37	62900	R	A	43	48	5	Keep A
STEARRDE0010	STEARNS RD E	PEARSON RD	DE MILLE RD	1370	38	52060	R	A	95	91	-4	Keep A
WWAGRD0010	W. WAGSTAFF RD	BILLE RD	ROBERTS RD	1700	18	30600	R	A	34	39	5	Keep B
WAGGORDE0010	WAGGONER RD E	LUCKY JOHN RD	GREGORY LN	980	18	17640	R	A	57	62	5	Keep B

WEATHERING & RAVELING SPLIT

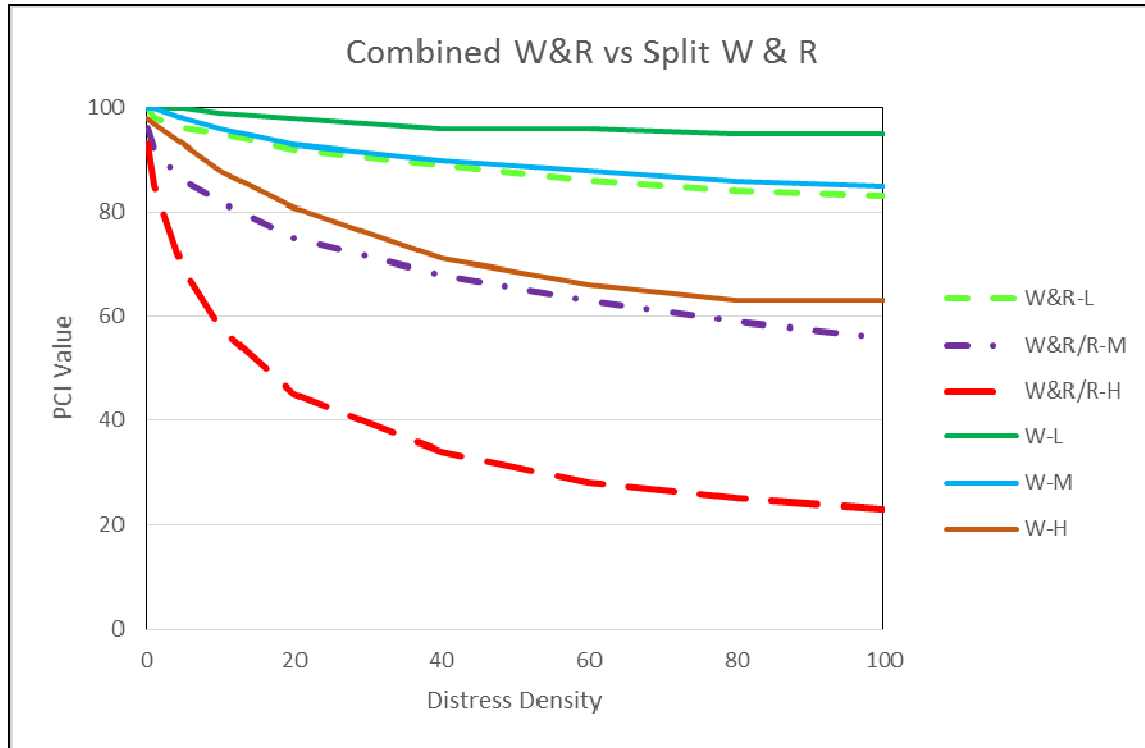
The MTC Distress Identification Manuals were updated in 2015 for use in the MTC StreetSaver software. The updated manuals define 8 distress types for asphalt (AC) surfaced pavements with weathering separated from Raveling. It still has the original 7 distress types for Portland cement concrete (PCC). The separation of "raveling" from "weathering" is based on loss of coarse aggregate versus loss of binder matrix and fine aggregate. This modification in the distress definitions for weathering and raveling should alleviate some issues associated with high PCI loss early in the life of asphalt surfaced pavements; especially due to low severity weathering.

For pavements in very good condition (PCI's above 70) it is expected that:

- Low weathering will result in slightly higher PCI values than Low W&R if weathering is the primary distress
- Medium weathering will result in similar PCI values to low weathering and raveling
- High weathering will result in similar PCI values to medium weathering and raveling
- The PCI for the individual sections with PCI above 70 is expected to be within ± 5 PCI points in 80% of the cases.

For pavements in very poor condition (PCI's below 25) it is expected that:

- Medium raveling will give the same values as medium weathering and raveling
- High raveling will give the same values as high weathering and raveling
- The PCI for the individual sections with PCI's below 25 are expected to be within ± 1 PCI points in 85% of the cases.

Figure 12

Based on field survey done so far, there has been an increase in the network PCI of about 2-6 points for some Agencies. The weathering and raveling split plays a big role in this increase as raveling is rarely found in segments that are in the very good condition category. When weathering and raveling were combined, a segment with 100% low weathering was given an 83 PCI (with no other distresses). Now with weathering and raveling split, a segment with 100% low weathering is given a 95 PCI (with no other distresses).

***Town of Paradise
2018 Pavement Management Program Update
Draft Report – January 25, 2018***

Section III

Field Notes

All inspectors keep detailed field notes while performing surveys (See Field Notes below). Common field notes are length and or width changes and noting that the previous PCI looks too high or too low compared to what the surveyor sees in the field. Additional notes could recommend that a PMP segment be split or letting the agency know that a street is closed or no longer exists. It is very important to take good notes in the field so that information can be passed on to the client. The length discrepancies in the field notes below were modified in the database to match what was measured in the field. Harris does not make any changes to the database without first getting approval from the agency.

FULLSTREET	STSECID	GIS LENGTH	COMMUNITY	HARRIS SEGMENTATION COMMENTS
AMERICAN WAY	AMERIWYE0010	1378	PARADISE	Field length measured 830'
OLIVER RD	OLIVERDN0080	512	PARADISE	Field length measured at 1070'
SKYWAY	SKYWA N0400	1633	PARADISE	Field length measured at 1115'
BERKSHIRE AVE	BERKSAVN0010	1616	PARADISE	Field length measured at 1285'
CHERRY LN	CHERRLNN0010	2026	PARADISE	Field length measured at 1390'
FICKETT LN	FICKELNN0020	3299	PARADISE	Field length measured at 1550'
NUNNELEY RD	NUNNERDE0090	1043	PARADISE	Field length measured at 400'
DEAN RD	DEAN RDE0040	1108	PARADISE	Field length measured at 500'
PALOMA AVE	PALOMDRN0010	942	PARADISE	Field length measured at 670'
N LIBBY RD	LIBBYRDN0040	920	PARADISE	Field length measured at 680'
BILLE RD	BILLERDE0020	983	PARADISE	Field length measured at 750'
REDBUD DR	REDBUDRN0050	1625	PARADISE	Field length measured at 780'
MCKALE RD	MCKALRDE0010	1267	PARADISE	Field length measured at 830'
DEER CREEK LN	DEER LNE0010	1156	PARADISE	Field length measured at 860'

SECTION IV

**PAVEMENT CONDITION INDEX (PCI) REPORT / REMAINING
SERVICE LIFE (RSL) REPORT**
(MAP INCLUDED)

Section PCI Listing Report

This report lists the Pavement Condition Index (PCI) for each pavement management section.

Street Name:	Street Name
Street ID:	Street Identifier - 6 characters
Section ID:	Section Identifier – 6 characters
From:	Beginning of Section
To:	End of Section
Length:	Length of Section (LF)
Width:	Width of Section (LF)
Functional Class:	Type of Functional Class for Section
Surface Type:	Type of surface for Section
PCI:	Pavement Condition Index (PCI) number at time of calculation
PCI Date:	Date of Inspection or PCI calculation

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
ACADEDR N	0010	ACADEMY DR N	PEARSON RD	CHURCH ENT.	630	32	20,160	C - Collector	A - AC	36	2.18
ACADEDR N	0020	ACADEMY DR N	CHURCH ENT.	NUNNELLY RD	600	24	14,400	C - Collector	A - AC	74	12.98
ACORNDR E	0010	ACORN RIDGE DR E	CHANDLER DR	END	2,420	24	58,080	R - Residential/Local	A - AC	76	23.34
ALEXCT	0010	ALEXANDER CT	BILLE EXT.	END	300	24	7,200	R - Residential/Local	A - AC	87	30.31
ALMONSTN	0010	ALMOND ST N	PEARSON RD	BIRCH ST	400	37	14,800	R - Residential/Local	A - AC	27	0.8
ALMONSTN	0020	ALMOND ST N	BIRCH ST	FIR ST	750	38	28,500	R - Residential/Local	A - AC	9	0
ALMONSTN	0030	ALMOND ST N	FIR ST	WILLOW ST	620	30	18,600	R - Residential/Local	A - AC	41	5.56
ALMONSTN	0040	ALMOND ST N	WILLOW ST	ELLIOTT RD	720	30	21,600	R - Residential/Local	A - AC	32	2.54
ALPINCTN	0010	ALPINE CT N	DE MILLE RD	END	750	29	21,750	R - Residential/Local	A - AC	94	33.71
AMERIWYE	0010	AMERICAN WY E	CLARK RD	END	830	36	29,880	R - Residential/Local	A - AC	22	0
ANGELDRN	0010	ANGEL DR N	NEWLAND RD	HEAVENLY PL	1,120	36	40,320	R - Residential/Local	A - AC	15	0
ANGELDRN	0020	ANGEL DR N	HEAVENLY PL	PEARSON RD	400	20	8,000	R - Residential/Local	A - AC	4	0
APPLELNE	0010	APPLE LN E	FOSTER RD N	END	1,214	32	38,848	C - Collector	A - AC	15	0
APPLEWYE	0010	APPLEVIEW WY E	PENTZ RD N	END	844	28	23,632	R - Residential/Local	A - AC	66	17.43
ARANYCTE	0010	ARANY CT E	PENTZ RD N	END	770	29	22,330	R - Residential/Local	A - AC	43	6.36
ARROWDR E	0010	ARROWHEAD DR E	DE SANTE LN	PENTZ RD	950	28	26,600	R - Residential/Local	A - AC	15	0
ASTERLNE	0010	ASTER LN E	CAMELLIA DR	END	180	24	4,320	R - Residential/Local	A - AC	23	0
BADERRD N	0010	BADER MINE RD N	SKYWAY	PARADISE URBAN LIMITS	850	14	11,900	R - Residential/Local	A - AC	66	17.43
BARTEPLE	0010	BARTELS PL E	VALLEY VIEW DR	REDBUD DR	430	28	12,040	R - Residential/Local	A - AC	77	23.98
BELLAAVE	0010	BELLA VISTA AV E	PALOMA DR	DEL MONTE AVE	680	18	12,240	R - Residential/Local	A - AC	11	0
BELLEDRN	0010	BELVIEW DR N	WAGSTAFF RD	PAMELA DR	560	36	20,160	R - Residential/Local	A - AC	34	3.27
BELLEDRN	0020	BELVIEW DR N	PAMELA DR	MERRILL RD	770	32	24,640	R - Residential/Local	A - AC	45	7.19
BENNERDE	0010	BENNETT RD E	S. LIBBY RD	WARNKE DR	1,120	18	20,160	C - Collector	A - AC	57	7.46
BENNERDE	0020	BENNETT RD E	WARNKE DR	ANCHOR WY	915	18	16,470	C - Collector	A - AC	65	10.01
BERKSAVN	0010	BERKSHIRE AV N	HILLSIDE DR	DIAMOND AV N	1,285	18	23,130	R - Residential/Local	A - AC	13	0
BERKSWY N	0010	BERKSHIRE WY N	BILLE RD	END	720	20	14,400	R - Residential/Local	A - AC	25	0.14
BILLERDE	0010	BILLE RD E	CLIFF DR	WAGSTAFF RD	1,050	22	23,100	A - Arterial	A - AC	70	14.97
BILLERDE	0020	BILLE RD E	WAGSTAFF RD	OLIVER RD	950	22	20,900	A - Arterial	A - AC	71	15.41
BILLERDE	0030	BILLE RD E	OLIVER RD	GRAHAM RD	1,330	22	29,260	A - Arterial	A - AC	94	24.94

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
BILLERDE	0040	BILLE RD E	GRAHAM RD	FERN LN	575	22	12,650	A - Arterial	A - AC	94	24.94
BILLERDE	0050	BILLE RD E	FERN LN	SKYWAY	1,970	22	43,340	A - Arterial	A - AC	91	24.23
BILLERDE	0060	BILLE RD E	SKYWAY	STINSON LN	1,370	29	39,730	A - Arterial	A - AC	86	22.32
BILLERDE	0070	BILLE RD E	STINSON LN	LIND LN	510	29	14,790	A - Arterial	A - AC	84	21.43
BILLERDE	0080	BILLE RD E	LIND LN	OAK WAY	450	29	13,050	A - Arterial	A - AC	86	22.32
BILLERDE	0090	BILLE RD E	OAK WAY	HARVEY RD	660	29	19,140	A - Arterial	A - AC	88	23.16
BILLERDE	0100	BILLE RD E	HARVEY RD	CLARK RD	700	29	20,300	A - Arterial	A - AC	88	23.16
BILLERDE	0110	BILLE RD E	CLARK RD	N. LIBBY RD	1,010	28	28,280	A - Arterial	A - AC	35	2.62
BILLERDE	0120	BILLE RD E	N. LIBBY RD	SAWMILL RD	1,200	28	33,600	A - Arterial	A - AC	20	0
BILLERDE	0130	BILLE RD E	SAWMILL RD	VIRGINIA WY	1,110	28	31,080	A - Arterial	A - AC	38	3.47
BILLERDE	0140	BILLE RD E	VIRGINIA WY	PENTZ RD	1,540	28	43,120	A - Arterial	A - AC	43	4.96
BILLEX	0010	BILLE RD EXT.	PENTZ RD	200' E/O ALEXANDER CT	1,300	24	31,200	A - Arterial	A - AC	83	20.56
BIRCHSTE	0010	BIRCH ST E	SKYWAY	FOSTER RD	315	25	7,875	R - Residential/Local	A - AC	15	0
BIRCHSTE	0020	BIRCH ST E	FOSTER RD	ALMOND ST	435	25	10,875	R - Residential/Local	A - AC	42	6.31
BIRCHSTE	0030	BIRCH ST E	ALMOND ST	BLACK OLIVE ST	370	37	13,690	R - Residential/Local	A - AC	10	0
BLACKSTN	0010	BLACK OLIVE ST N	SKYWAY	FOSTER RD	1,180	26	30,680	R - Residential/Local	A - AC	42	6.31
BLACKSTN	0020	BLACK OLIVE ST N	FOSTER RD	PEARSON RD	805	33	26,565	R - Residential/Local	A - AC	15	0
BLACKSTN	0030	BLACK OLIVE ST N	PEARSON RD	BIRCH ST	380	42	15,960	R - Residential/Local	A - AC	26	0.41
BLACKSTN	0040	BLACK OLIVE ST N	BIRCH ST	CEDAR ST	400	32	12,800	R - Residential/Local	A - AC	34	3.21
BLACKSTN	0050	BLACK OLIVE ST N	CEDAR ST	FIR ST	375	32	12,000	R - Residential/Local	A - AC	12	0
BLACKSTN	0060	BLACK OLIVE ST N	FIR ST	WILLOW ST	600	22	13,200	R - Residential/Local	A - AC	66	17.37
BLUE DRE	0010	BLUE DANUBE DR E	XENO PL	COUNTRY CLUB DR	420	27	11,340	R - Residential/Local	A - AC	33	2.9
BONNILNN	0010	BONNIE LN N	NUNNELLY RD	END	800	24	19,200	R - Residential/Local	A - AC	85	29.11
BOQUEBLE	0010	BOQUEST BL E	BOQUEST BL	BOQUEST BL	1,689	18	30,402	R - Residential/Local	A - AC	38	4.41
BOQUEBLE	0020	BOQUEST BL E	BOQUEST BL	FIR ST	211	20	4,220	R - Residential/Local	A - AC	29	1.43
BOQUEBLE	0030	BOQUEST BL E	FIR ST	INEZ WY	185	20	3,700	R - Residential/Local	A - AC	36	3.95
BOQUEBLE	0040	BOQUEST BL E	INEZ WY	SKYWAY	370	27	9,990	R - Residential/Local	A - AC	10	0
BROOKWY N	0010	BROOK WY N	TWIN OAKS DR	END	1,570	36	56,520	R - Residential/Local	A - AC	18	0
BROOKCR E	0010	BROOKWOOD CR E	CLARK RD	END	210	34	7,140	R - Residential/Local	A - AC	2	0
BUSCHRD E	0010	BUSCHMANN RD E	FOSTER RD N	SCOTTWOOD RD	1,315	26	34,190	A - Arterial	A - AC	68	14.1

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
BUSCHRD E	0020	BUSCHMANN RD E	SCOTTWOOD RD	BERRY CREEK DR	1,155	26	30,030	C - Collector	A - AC	79	15.49
BUSCHRD E	0030	BUSCHMANN RD E	BERRY CREEK DR	DUDLEY LN	770	26	20,020	C - Collector	A - AC	68	11.01
BUSCHRD E	0040	BUSCHMANN RD E	DUDLEY LN	LINRICH LN	660	28	18,480	C - Collector	A - AC	74	13.32
BUSCHRD E	0050	BUSCHMANN RD E	LINRICH LN	OAK KNOLL RD	610	28	17,080	C - Collector	A - AC	83	17.38
BUSCHRD E	0060	BUSCHMANN RD E	OAK KNOLL RD	CLARK RD	670	26	17,420	C - Collector	A - AC	73	12.92
BUVWTR	0010	BUTTE VIEW TE N	PEARSON RD	HENSON RD	885	22	19,470	R - Residential/Local	A - AC	34	3.27
BUVWTR	0020	BUTTE VIEW TE N	HENSON RD	END	400	22	8,800	R - Residential/Local	A - AC	36	4.01
CABERLNN	0010	CABERNET LN N	CLARK RD	GATE LN	525	28	14,700	R - Residential/Local	A - AC	70	19.73
CAMELDR N	0010	CAMELLIA DR N	OLIVER RD (WEST)	OLIVER RD (EAST)	1,850	27	49,950	R - Residential/Local	A - AC	16	0
CANDLCTN	0010	CANDLEWOOD CT N	GATE LN	END	120	50	6,000	R - Residential/Local	A - AC	11	0
CASTLDRE	0010	CASTLE DR E	CLIFF DR	LAUREL DR	990	18	17,820	R - Residential/Local	A - AC	50	9.76
CASTLDRE	0020	CASTLE DR E	LAUREL DR	OLIVER RD	2,040	18	36,720	R - Residential/Local	A - AC	47	8.42
CATHYLN	0010	CATHY LN N	PEARSON RD	END	575	30	17,250	R - Residential/Local	A - AC	68	18.57
CEDARSTE	0010	CEDAR ST E	ALMOND ST	BLACK OLIVE ST	316	22	6,952	R - Residential/Local	A - AC	25	0.08
CENTESTN	0010	CENTER ST N	SKYWAY	END	650	36	23,400	R - Residential/Local	A - AC	15	0
CENTRDRE	0010	CENTRAL PARK DR E	MAXWELL DR	GREENWOOD DR	690	22	15,180	R - Residential/Local	A - AC	31	2.18
CENTRDRE	0020	CENTRAL PARK DR E	GREENWOOD DR	WILLIAMS DR	450	22	9,900	R - Residential/Local	A - AC	21	0
CENTRDRE	0030	CENTRAL PARK DR E	WILLIAMS DR	CLARK RD	1,250	22	27,500	R - Residential/Local	A - AC	39	4.77
CHANDDR E	0010	CHANDLER DR E	REDBUD DR	ACORN RIDGE DR	1,195	28	33,460	R - Residential/Local	A - AC	67	17.94
CHANDDR E	0020	CHANDLER DR E	ACORN RIDGE DR	PINEWOOD DR	440	28	12,320	R - Residential/Local	A - AC	69	19.09
CHERRLNN	0010	CHERRY LN N	PEARSON RD	END	1,390	22	30,580	R - Residential/Local	A - AC	65	16.87
CHRICT	0010	CHRIS CT	NEDRY DR	END	350	24	8,400	R - Residential/Local	A - AC	81	26.59
CIRCLDRE	0010	CIRCLEWOOD DR E	NEAL RD	TOPAZ CT	1,320	36	47,520	R - Residential/Local	A - AC	37	4.33
CIRCLDRE	0020	CIRCLEWOOD DR E	TOPAZ CT	HICKORY WY	255	36	9,180	R - Residential/Local	A - AC	56	12.61
CIRCLDRE	0030	CIRCLEWOOD DR E	HICKORY WY	FILBERT ST	800	20	16,000	R - Residential/Local	A - AC	37	4.33
CIRCLDRE	0040	CIRCLEWOOD DR E	FILBERT ST	CIRCLEWOOD DR	633	36	22,788	R - Residential/Local	A - AC	33	2.84
CIRCLDRE	0050	CIRCLEWOOD DR E	CIRCLEWOOD DR	CIRCLEWOOD DR	2,200	36	79,200	R - Residential/Local	A - AC	50	9.76
CLARKRDN	0010	CLARK RD N	PEARSON RD	NUNNELLY RD	1,360	60	81,600	A - Arterial	A - AC	52	7.9

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
CLARKRDN 0020		CLARK RD N	NUNNELLY RD	SHADOWBROOK WY	750	60	45,000	A - Arterial	A - AC	48	6.55
CLARKRDN 0030		CLARK RD N	SHADOWBROOK WY	ELLIOTT RD	580	60	34,800	A - Arterial	A - AC	51	7.56
CLARKRDN 0040		CLARK RD N	ELLIOTT RD	MAPLE PARK DR	780	56	43,680	A - Arterial	A - AC	70	14.97
CLARKRDN 0050		CLARK RD N	MAPLE PARK DR	CENTRAL PARK DR	1,630	56	91,280	A - Arterial	A - AC	71	15.41
CLARKRDN 0060		CLARK RD N	CENTRAL PARK DR	ROSSI LN	1,550	56	86,800	A - Arterial	A - AC	74	16.76
CLARKRDN 0070		CLARK RD N	ROSSI LN	BILLE RD	900	56	50,400	A - Arterial	A - AC	84	21.43
CLARKRDN 0080		CLARK RD N	BILLE RD	ARMSTRON PL	1,450	60	87,000	A - Arterial	A - AC	86	22.32
CLARKRDN 0090		CLARK RD N	ARMSTRONG PL	WAGSTAFF RD	1,850	56	103,600	A - Arterial	A - AC	78	18.62
CLARKRDN 0100		CLARK RD N	WAGSTAFF RD	DELLA LN	870	64	55,680	A - Arterial	A - AC	88	23.16
CLARKRDN 0110		CLARK RD N	DELLA LN	KILCREASE CIR	1,000	25	25,000	A - Arterial	A - AC	86	22.32
CLARKRDN 0120		CLARK RD N	KILCREASE CIR	FORREST SRV RD	730	46	33,580	A - Arterial	A - AC	92	24.52
CLARKRDN 0130		CLARK RD N	FORREST SRV RD	WARREN RD	1,190	24	28,560	A - Arterial	A - AC	87	22.75
CLARKRDN 0140		CLARK RD N	WARREN RD	WEE DELL RD	940	24	22,560	A - Arterial	A - AC	88	23.16
CLARKRDN 0150		CLARK RD N	WEE DELL RD	SKYWAY	1,850	24	44,400	A - Arterial	A - AC	87	22.75
CLEARDR 0010		CLEARVIEW DR E	XENO PL	STEARNS RD	680	27	18,360	R - Residential/Local	A - AC	35	3.64
CLIFFDRN 0010		CLIFF DR N	CASTLE DR	SUNSET DR	680	20	13,600	A - Arterial	A - AC	34	2.34
CLIFFDRN 0020		CLIFF DR N	SUNSET DR	BILLE RD	780	20	15,600	A - Arterial	A - AC	53	8.25
COLLERDE 0010		COLLEGE HILL RD E	PEARSON RD	CAMPUS DR	350	16	5,600	R - Residential/Local	A - AC	44	7.14
COLLERDE 0020		COLLEGE HILL RD E	CAMPUS DR	PEARSON RD	770	18	13,860	R - Residential/Local	A - AC	42	6.31
CONIFDR 0010		CONIFER DR E	PENTZ RD	END	1,108	30	33,240	R - Residential/Local	A - AC	26	0.47
COPELRDN 0010		COPELAND RD N	ELLIOT RD	NUNNELLY RD	1,220	20	24,400	R - Residential/Local	A - AC	50	9.36
CORALVN 0010		CORAL AV N	BILLE RD	END	750	34	25,500	R - Residential/Local	A - AC	6	0
CORALCRE 0010		CORAL CR E	CORAL AV	END	150	50	7,500	R - Residential/Local	A - AC	39	4.77
COUNTDR 0010 N		COUNTRY CLUB DR N	PENTZ RD	ROYAL CANYON DR	1,500	36	54,000	R - Residential/Local	A - AC	71	20.33
COUNTDR 0020 N		COUNTRY CLUB DR N	ROYAL CANYON DR	FALCON VIEW CT	2,550	26	66,300	R - Residential/Local	A - AC	65	16.87
COOADR 0010		COUNTRY OAK DR	SAWMILL DR	HIMMEL ST	1,210	36	43,560	R - Residential/Local	A - AC	71	20.33
CRANDWY 0010 E		CRANDALL WY E	PENTZ RD	PENTZ RD	1,210	32	38,720	R - Residential/Local	A - AC	32	2.2
CRESTDRN 0010		CRESTMOOR DR N	END	YORKSHIRE DR	380	28	10,640	R - Residential/Local	A - AC	79	25.25
CRESTDRN 0020		CRESTMOOR DR N	YORKSHIRE DR	ROSE LN	570	28	15,960	R - Residential/Local	A - AC	46	7.99
CRESTDRN 0030		CRESTMOOR DR N	ROSE LN	REDBUD DR	520	28	14,560	R - Residential/Local	A - AC	22	0
CRESTDRN 0040		CRESTMOOR DR N	REDBUD DR	VALLEY VIEW DR	700	28	19,600	C - Collector	A - AC	36	2.13

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
CRESTDRE	0010	CRESTVIEW DR E	END	NOTTINGHAM DR	160	28	4,480	R - Residential/Local	A - AC	45	7.56
CRESTDRE	0020	CRESTVIEW DR E	NOTTINGHAM DR	CRESTWOOD DR	515	28	14,420	R - Residential/Local	A - AC	64	16.26
CRESTDRE	0030	CRESTVIEW DR E	CRESTWOOD DR	CRESTVIEW CIR	420	18	7,560	R - Residential/Local	A - AC	51	10.22
CRESTDRE	0040	CRESTVIEW DR E	CRESTVIEW CIR	OAKMORE DR	1,085	20	21,700	R - Residential/Local	A - AC	39	5.11
CRESTDRE	0050	CRESTVIEW DR E	OAKMORE DR	PRIMROSE LN	230	20	4,600	R - Residential/Local	A - AC	38	4.72
CRESTDRE	0060	CRESTVIEW DR E	PRIMROSE LN	VALLEY VIEW DR	830	20	16,600	R - Residential/Local	A - AC	73	21.48
CRWODR	0010	CRESTWOOD DR	CRESTVIEW DR	CRESTVIEW DR	1,200	24	28,800	R - Residential/Local	A - AC	20	0
DANICT	0010	DANIKA CT	BILLE RD EXT.	END	350	24	8,400	R - Residential/Local	A - AC	83	27.86
DARICT	0010	DAWN RIDGE CT	COUNTRY OAK DR	END	400	24	9,600	R - Residential/Local	A - AC	84	28.49
DE MIRDN	0010	DE MILLE RD N	PENTZ RD	RICHMOND RD	1,900	28	53,200	R - Residential/Local	A - AC	94	33.71
DE MIRDN	0020	DE MILLE RD N	RICHMOND RD	STEARNS RD	1,850	29	53,650	R - Residential/Local	A - AC	94	33.71
DEAN RDE	0010	DEAN RD E	PENTZ RD	ZENITH LN	950	18	17,100	R - Residential/Local	A - AC	10	0
DEAN RDE	0020	DEAN RD E	ZENITH LN	LUNAR LN	600	18	10,800	R - Residential/Local	A - AC	22	0
DEAN RDE	0030	DEAN RD E	LUNAR LN	DEAN PL	610	18	10,980	R - Residential/Local	A - AC	29	1.48
DEAN RDE	0040	DEAN RD E	DEAN PL	END PVMT	500	12	6,000	R - Residential/Local	A - AC	30	1.83
DEBBILNN	0010	DEBBIE LN N	ELLIOTT RD	MERIAM RD	580	36	20,880	R - Residential/Local	A - AC	8	0
DEBBILNN	0020	DEBBIE LN N	MERIAM RD	END	528	24	12,672	R - Residential/Local	A - AC	67	17.99
DEER LNE	0010	DEER CREEK LN E	LUCKY JOHN RD	POSEY LN	1,100	18	19,800	R - Residential/Local	A - AC	23	0
DEL MAVN	0010	DEL MAR AV N	ELLIOTT RD	END	1,320	36	47,520	R - Residential/Local	A - AC	7	0
DEMOAV	0010	DEL MONTE AV N	BELLA VISTA AVE	BUSCHMANN RD	170	20	3,400	R - Residential/Local	A - AC	8	0
DELIAWYE	0010	DELIA WY E	S. LIBBY RD	END	980	24	23,520	R - Residential/Local	A - AC	81	26.59
DEODAWY E	0010	DEODARA WY E	INGALLS RD	END	650	28	18,200	R - Residential/Local	A - AC	11	0
DIAMOAVN	0010	DIAMOND AV N	WAGSTAFF RD	BERKSHIRE AVE	630	20	12,600	R - Residential/Local	A - AC	68	18.57
DIAMOAVN	0020	DIAMOND AV N	BERKSHIRE AVE	END	1,045	20	20,900	R - Residential/Local	A - AC	39	4.77
DOGWOLN E	0010	DOGWOOD LN E	END	CAMELLIA DR	250	28	7,000	R - Residential/Local	A - AC	19	0
DOLORDR N	0010	DOLORES DR N	WAGSTAFF RD	N. END	495	30	14,850	R - Residential/Local	A - AC	26	0.47
DOLORDR N	0020	DOLORES DR N	WAGSTAFF RD	S. END	1,300	28	36,400	R - Residential/Local	A - AC	19	0
DRENDCE	0010	DRENDEL CR E	STEARNS RD	STEARNS RD	2,587	22	56,914	R - Residential/Local	A - AC	13	0
EASY STE	0010	EASY ST E	CLARK RD N	END	700	36	25,200	R - Residential/Local	A - AC	59	13.68

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
EDGEWLN N	0010	EDGEWOOD LN N	PEARSON RD	HIDDEN HAVEN RD	430	22	9,460	R - Residential/Local	A - AC	77	24.03
EDGEWLN N	0040	EDGEWOOD LN N	HIDDEN HAVEN RD	RUNNING DEER LN (NORTH)	930	20	18,600	R - Residential/Local	A - AC	52	10.28
EDGEWLN N	0050	EDGEWOOD LN N	RUNNING DEER LN (NORTH)	RUNNING DEER LN (SOUTH)	475	26	12,350	R - Residential/Local	A - AC	27	0.8
EDGEWLN N	0070	EDGEWOOD LN N	RUNNING DEER LN (SOUTH)	SUFFOLK LN	470	20	9,400	R - Residential/Local	A - AC	28	1.14
EDGEWLN N	0080	EDGEWOOD LN N	SUFFOLK LN	ALLISON CT	800	20	16,000	R - Residential/Local	A - AC	9	0
EDGEWLN N	0090	EDGEWOOD LN N	ALLISON CT	END PVMT	680	20	13,600	R - Residential/Local	A - AC	42	5.96
EDWARLN E	0010	EDWARDS LN E	RIPLEY LN	END OF PVMT	150	10	1,500	R - Residential/Local	A - AC	33	2.84
ELTOCT	0010	EL TORO CT	ZENITH LN	END	280	32	8,960	R - Residential/Local	A - AC	77	24.03
ELLIORDE	0010	ELLIOTT RD E	OAKMORE DR	PINEVIEW DR	385	22	8,470	A - Arterial	A - AC	50	7.22
ELLIORDE	0020	ELLIOTT RD E	PINEVIEW DR	SKYWAY	860	22	18,920	A - Arterial	A - AC	51	7.56
ELLIORDE	0030	ELLIOTT RD E	SKYWAY	ALMOND ST	510	38	19,380	A - Arterial	A - AC	57	9.7
ELLIORDE	0040	ELLIOTT RD E	ALMOND ST	QUEEN DR	465	36	16,740	A - Arterial	A - AC	61	11.22
ELLIORDE	0050	ELLIOTT RD E	QUEEN DR	CAMINO	1,100	34	37,400	A - Arterial	A - AC	67	13.67
ELLIORDE	0060	ELLIOTT RD E	CAMINO	MAXWELL DR	1,140	32	36,480	A - Arterial	A - AC	71	15.41
ELLIORDE	0070	ELLIOTT RD E	MAXWELL DR	CLARK RD	1,580	32	50,560	A - Arterial	A - AC	65	12.83
ELLIORDE	0080	ELLIOTT RD E	CLARK RD	COPELAND RD	1,010	33	33,330	A - Arterial	A - AC	29	1.01
ELLIORDE	0090	ELLIOTT RD E	COPELAND RD	BETTEN COURT LN	670	29	19,430	A - Arterial	A - AC	65	12.83
ELLIORDE	0100	ELLIOTT RD E	BETTEN COURT LN	INGALLS RD	625	24	15,000	A - Arterial	A - AC	54	8.61
ELLIORDE	0110	ELLIOTT RD E	INGALLS RD	N. LIBBY RD	1,200	24	28,800	A - Arterial	A - AC	29	1.01
ELLIORDE	0120	ELLIOTT RD E	N. LIBBY RD	SAWMILL RD	1,130	24	27,120	A - Arterial	A - AC	58	10.07
ELLIORDE	0130	ELLIOTT RD E	SAWMILL RD	CAMERON LN	860	36	30,960	A - Arterial	A - AC	28	0.75
EVERGLNN	0010	EVERGREEN LN N	WAGSTAFF RD	END	710	28	19,880	R - Residential/Local	A - AC	37	4.33
EWALDCTE	0010	EWALD CT E	CLARK RD	END	530	28	14,840	C - Collector	A - AC	60	8.37
FAIRVDRE	0010	FAIRVIEW DR E	MAXWELL DR (SOUTH)	RAINBOW LN	650	22	14,300	R - Residential/Local	A - AC	28	1.14
FAIRVDRE	0020	FAIRVIEW DR E	RAINBOWL LN	MAXWELL DR (NORTH)	650	22	14,300	R - Residential/Local	A - AC	24	0
FALCOCTN	0010	FALCON VIEW CT N	COUNTRY CLUB DR	END	450	27	12,150	R - Residential/Local	A - AC	75	22.78
FEATHCTE	0010	FEATHER ROCK CT E	FALCON VIEW CT N	END	400	27	10,800	R - Residential/Local	A - AC	78	24.67
FICKELNN	0010	FICKETT LN N	PENTZ RD	BEVER LN	650	22	14,300	R - Residential/Local	A - AC	34	3.27

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
FICKELNN	0020	FICKETT LN N	BEVER LN	END	1,550	28	43,400	R - Residential/Local	A - AC	28	1.14
FILBESTN	0010	FILBERT ST N	ROE RD	GREEN OAKS DR	416	23	9,568	R - Residential/Local	A - AC	62	15.18
FILBESTN	0020	FILBERT ST N	GREEN OAKS DR	CIRCLEWOOD DR	610	23	14,030	R - Residential/Local	A - AC	69	19.09
FILBESTN	0030	FILBERT ST N	CIRCLEWOOD DR	SUNBURST DR	500	30	15,000	R - Residential/Local	A - AC	47	8.42
FILBESTN	0040	FILBERT ST N	SUNBURST DR	SUNBURST DR	1,360	30	40,800	R - Residential/Local	A - AC	50	9.76
FIR STE	0010	FIR ST E	BOQUEST BL	END (PARKING LOT)	410	16	6,560	R - Residential/Local	A - AC	55	11.69
FIR STE	0020	FIR ST E	SKYWAY	ALMOND ST	590	37	21,830	R - Residential/Local	A - AC	3	0
FIR STE	0030	FIR ST E	ALMOND ST	BLACK OLVE ST	315	20	6,300	C - Collector	A - AC	18	0
FIRLADRN	0010	FIRLAND DR N	SKYWAY N	END	1,013	28	28,364	R - Residential/Local	A - AC	24	0
FORESCRE	0010	FOREST CIR E	FOREST LN	END	360	36	12,960	R - Residential/Local	A - AC	4	0
FORESLNN	0010	FOREST LN N	BILLE RD	FOREST CIR	1,435	33	47,355	R - Residential/Local	A - AC	29	1.48
FORESLNN	0020	FOREST LN N	FOREST CIR	230' N/O FOREST CIR	230	36	8,280	R - Residential/Local	A - AC	24	0
FOSTERDN	0010	FOSTER RD N	WAYLAND RD	BELLE CREEK LN	290	21	6,090	C - Collector	A - AC	34	1.7
FOSTERDN	0020	FOSTER RD N	BELLE CREEK LN	APPLE LN E	2,165	21	45,465	C - Collector	A - AC	58	7.7
FOSTERDN	0030	FOSTER RD N	APPLE LN E	CONKLIN LN	165	21	3,465	C - Collector	A - AC	61	8.63
FOSTERDN	0040	FOSTER RD N	CONKLIN LN	MIRADA LN	2,800	21	58,800	C - Collector	A - AC	49	5.19
FOSTERDN	0050	FOSTER RD N	MIRANDA LN	ROE RD	865	21	18,165	C - Collector	A - AC	46	4.43
FOSTERDN	0060	FOSTER RD N	ROE RD	MORRIS LN	750	21	15,750	C - Collector	A - AC	85	17.88
FOSTERDN	0070	FOSTER RD N	MORRIS LN	BUSCHMANN RD	1,600	21	33,600	C - Collector	A - AC	83	17.38
FOSTERDN	0080	FOSTER RD N	BUSCHMANN RD	PEARSON RD	1,675	21	35,175	C - Collector	A - AC	82	16.9
FOSTERDN	0090	FOSTER RD N	PEARSON RD	BIRCH ST	425	32	13,600	C - Collector	A - AC	56	7.11
FOSTERDN	0100	FOSTER RD N	BIRCH ST	SKYWAY	500	36	18,000	C - Collector	A - AC	20	0
FOX RDE	0010	FOX RD E	HAZEL WY	SAWMILL RD	422	26	10,972	R - Residential/Local	A - AC	12	0
FREESCTE	0010	FREESTONE CT E	SAWMILL RD	END	580	24	13,920	R - Residential/Local	A - AC	84	28.49
GARDELNN	0010	GARDEN VIEW LN N	NEWLAND RD	END	450	25	11,250	R - Residential/Local	A - AC	45	7.19
GATE LNE	0010	GATE LN E	N. END	1602 GATE LN	1,030	28	28,840	R - Residential/Local	A - AC	69	19.15
GATE LNE	0020	GATE LN E	1602 GATE LN	PENTZ RD	1,320	28	36,960	R - Residential/Local	A - AC	11	0
GINNYLNE	0010	GINNY LN E	PENTZ RD	END	739	26	19,214	R - Residential/Local	A - AC	20	0
GLEN CRE	0010	GLEN CR E	PEARSON RD	PEARSON RD	740	16	11,840	R - Residential/Local	A - AC	56	12.18
GLEN DRN	0010	GLEN DR N	PEARSON RD	GLEN PARK LN	420	20	8,400	R - Residential/Local	A - AC	48	8.48
GLEN DRN	0020	GLEN DR N	GLEN PARK LN	END	850	16	13,600	R - Residential/Local	A - AC	55	11.69
GLEN LNN	0010	GLEN PARK LN N	GLEN DR	GLEN CR	400	16	6,400	R - Residential/Local	A - AC	56	12.18
GLENWY	0010	GLEN WY N	GLEN DR	PEARSON RD	175	18	3,150	R - Residential/Local	A - AC	59	13.68

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
GOLDERD N	0010	GOLDEN OAKS RD N	NUNNELLY RD	END	550	36	19,800	R - Residential/Local	A - AC	9	0
GRAHARD N	0010	GRAHAM RD N	BILLE RD	MADRONE WY	500	20	10,000	R - Residential/Local	A - AC	4	0
GRAHARD N	0020	GRAHAM RD N	MADRONE WY	MEYERS LN	630	20	12,600	R - Residential/Local	A - AC	48	8.86
GRAHARD N	0030	GRAHAM RD N	MEYERS LN	ROBERTS RD	679	20	13,580	R - Residential/Local	A - AC	19	0
GRAHARD N	0040	GRAHAM RD N	ROBERTS RD	WAGSTAFF RD	650	20	13,000	R - Residential/Local	A - AC	31	2.13
GREENDR E	0010	GREEN OAK DR E	FILBERT ST	PVMT CHNG	570	21	11,970	R - Residential/Local	A - AC	52	10.68
GREENDR E	0020	GREEN OAK DR E	PVMT CHNG	END	440	24	10,560	R - Residential/Local	A - AC	77	23.98
GRWDDR	0010	GREENWOOD DR	CENTRAL PARK DR	MAXWELL DR	1,270	22	27,940	R - Residential/Local	A - AC	35	3.64
GREGOLN N	0010	GREGORY LN N	WAGSTAFF RD	WAGGONER RD	470	21	9,870	R - Residential/Local	A - AC	10	0
GREGOLN N	0020	GREGORY LN N	WAGGONER RD	END	360	18	6,480	R - Residential/Local	A - AC	3	0
GRINDRDE	0010	GRINDING ROCK RD E	PARADISE URBAN LIMIT	NEAL RD	1,214	37	44,918	R - Residential/Local	A - AC	50	9.36
HARRIRDN	0010	HARRISON RD N	MALIBU DR	150' S/O DE MILLE RD	830	28	23,240	R - Residential/Local	A - AC	84	28.49
HARRIRDN	0020	HARRISON RD N	150' S/O DE MILLE RD	STEARNS RD	2,510	22	55,220	R - Residential/Local	A - AC	94	33.71
HARVERD N	0010	HARVEY RD N	BILLE RD	FAWNBROOK PL	650	20	13,000	R - Residential/Local	A - AC	27	0.8
HARVERD N	0020	HARVEY RD N	FAWNBROOK PL	CINDY LN	780	20	15,600	R - Residential/Local	A - AC	29	1.48
HARVERD N	0030	HARVEY RD N	CINDY LN	WAGSTAFF RD	860	20	17,200	R - Residential/Local	A - AC	26	0.47
HAZELWYN	0010	HAZEL WY N	MAYBELLE WY	FOX RD	1,200	26	31,200	R - Residential/Local	A - AC	53	10.74
HEAVEPLN	0010	HEAVENLY PL N	ANGEL DR	ANGEL DR	950	36	34,200	R - Residential/Local	A - AC	4	0
HENSORD E	0010	HENSON RD E	WOOD GLEN DR	BUTTE VIEW TE N	360	20	7,200	R - Residential/Local	A - AC	51	9.82
HICKOWYN	0010	HICKORY WY N	CIRCLEWOOD DR	SUNBURST DR	560	27	15,120	R - Residential/Local	A - AC	45	7.19
HICKOWYN	0020	HICKORY WY N	SUNBURST DR	END	211	27	5,697	R - Residential/Local	A - AC	63	15.77
HIGHLLINE	0010	HIGHLAND LN E	SIERRA PARK DR	SCOTTWOOD RD	480	18	8,640	R - Residential/Local	A - AC	18	0
HILLPLNN	0010	HILLPARK LN N	PENTZ RD	END	1,220	26	31,720	R - Residential/Local	A - AC	40	5.16
HIMMESTN	0010	HIMMEL ST N	BILLE RD	COUNTRY OAK DR	1,170	32	37,440	R - Residential/Local	A - AC	65	16.87

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
HOLLIDRE	0010	HOLLIS HILLS DR E	CHANDLER DR	END	590	24	14,160	R - Residential/Local	A - AC	87	30.31
HOBRLN	0010	HOLLYBROOK LN	PENTZ RD	END	660	24	15,840	R - Residential/Local	A - AC	71	20.33
HONEYRD E	0010	HONEY RUN RD E	PARADISE URBAN LIMIT	LITTLE GRAND CANYON DR	7,400	12	88,800	C - Collector	A - AC	14	0
HONEYRD E	0020	HONEY RUN RD E	LITTLE GRAND CANYON DR	SKYWAY	2,250	18	40,500	C - Collector	A - AC	52	6.04
INGALRDN	0010	INGALLS RD N	NUNNELLY RD	DEODARA WY	680	18	12,240	R - Residential/Local	A - AC	41	5.56
INGALRDN	0020	INGALLS RD N	DEODARA WY	ELLIOTT RD	500	18	9,000	R - Residential/Local	A - AC	13	0
JOSEPCTE	0010	JOSEPH'S CT E	COUNTRY CLUB DR	END	400	29	11,600	R - Residential/Local	A - AC	66	17.43
JUNE WYE	0010	JUNE WY E	SHAY LN	END	740	37	27,380	R - Residential/Local	A - AC	5	0
KEITHRDN	0010	KEITH RD N	BUSCHMANN RD	SIERRA PARK DR	520	21	10,920	R - Residential/Local	A - AC	30	1.83
KENGLDRN	0010	KENGLO DR N	NUNNELLY RD	END	570	36	20,520	R - Residential/Local	A - AC	13	0
KIBLERDN	0010	KIBLER RD N	NUNNELLY RD	MYSTIC LN	1,250	22	27,500	R - Residential/Local	A - AC	69	19.15
KIBLERDN	0020	KIBLER RD N	MYSTIC LN	RYAN LN	1,015	22	22,330	R - Residential/Local	A - AC	66	17.43
KIBLERDN	0030	KIBLER RD N	RYAN LN	YOUNG AVE	1,075	22	23,650	R - Residential/Local	A - AC	60	14.19
LAGUCT	0010	LAGUNA CT	MALIBU DR	END	600	24	14,400	R - Residential/Local	A - AC	85	29.11
LANCADRN	0010	LANCASTER DR N	BILLE RD	LANCASTER DR	310	32	9,920	R - Residential/Local	A - AC	14	0
LANCADRN	0020	LANCASTER DR N	LANCASTER DR	LANCASTER DR	1,875	36	67,500	R - Residential/Local	A - AC	5	0
LAUREDNR	0010	LAUREL DR N	CASTLE DR	SUNSET DR	525	22	11,550	R - Residential/Local	A - AC	50	9.36
LAUREDNR	0020	LAUREL DR N	SUNSET DR	BILLE RD	490	22	10,780	R - Residential/Local	A - AC	35	3.64
LILLIAVE	0010	LILLIAN AV E	PENTZ RD	END	670	20	13,400	R - Residential/Local	A - AC	45	7.19
LITTLDR	0010	LITTLE GRAND CANYON DR E	HONEY RUN RD	END	1,375	36	49,500	R - Residential/Local	A - AC	27	0.8
LOCKSCTE	0010	LOCKSLEY CT E	YORKSHIRE DR	END	380	29	11,020	R - Residential/Local	A - AC	29	1.48
LOFTYLNE	0010	LOFTY LN E	SKYWAY	END	850	26	22,100	R - Residential/Local	A - AC	57	12.67
LUCKYRDN	0010	LUCKY JOHN RD N	BILLE RD	DEER CREEK LN	750	18	13,500	C - Collector	A - AC	14	0
LUCKYRDN	0020	LUCKY JOHN RD N	DEER CREEK LN	REGNER LN	610	18	10,980	A - Arterial	A - AC	15	0
LUCKYRDN	0030	LUCKY JOHN RD N	REGNER LN	WAGSTAFF RD	940	18	16,920	A - Arterial	A - AC	31	1.59
MABELWY E	0010	MABELLE WY E	HAZEL WY	SAWMILL RD	420	26	10,920	R - Residential/Local	A - AC	36	4.01
MADROWY E	0010	MADRONE WY E	OLIVER RD	GRAHAM RD	1,372	18	24,696	R - Residential/Local	A - AC	22	0
MALIDR	0010	MALIBU DR	PENTZ DR	END	1,380	28	38,640	R - Residential/Local	A - AC	84	28.49
MALIBDRE	0010	MALIBU DR E	PENTZ RD	ROYAL CANYON DR	1,970	29	57,130	R - Residential/Local	A - AC	63	15.77
MAPLEDRN	0010	MAPLE PARK DR N	CLARK DR	MAPLE PARK DR	2,200	22	48,400	R - Residential/Local	A - AC	57	12.67

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
MAXWEDR N	0010	MAXWELL DR N	ELLIOTT RD	FAIRVIEW DR (SOUTH)	1,300	38	49,400	R - Residential/Local	A - AC	95	33.95
MAXWEDR N	0020	MAXWELL DR N	FAIRVIEW DR (SOUTH)	CENTRAL PARK DR	650	30	19,500	R - Residential/Local	A - AC	95	33.95
MAXWEDR N	0030	MAXWELL DR N	CENTRAL PARK DR	GREENWOOD DR	295	30	8,850	R - Residential/Local	A - AC	81	26.59
MAXWEDR N	0040	MAXWELL DR N	GREENWOOD DR	SKYWAY	370	33	12,210	R - Residential/Local	A - AC	68	18.57
MAXWODR N	0010	MAXWOOD DR N	VISTA KNOLLS DR	YOUNG RD	1,050	36	37,800	R - Residential/Local	A - AC	26	0.49
MCKALRDE	0010	MCKALE RD E	CLARK RD	END	830	36	29,880	R - Residential/Local	A - AC	68	18.57
MELECT	0010	MELENE CT	COUNTRY OAK DR	END	310	24	7,440	R - Residential/Local	A - AC	80	25.95
MERRIRDE	0010	MERRILL RD E	PENTZ RD	SYLMAR LN	700	22	15,400	R - Residential/Local	A - AC	35	3.64
MERRIRDE	0020	MERRILL RD E	SYLMAR LN	SUMMERWOOD CT	1,450	25	36,250	R - Residential/Local	A - AC	40	5.16
MERRIRDE	0030	MERRILL RD E	SUMMERWOOD CT	NEDRY DR	470	25	11,750	R - Residential/Local	A - AC	36	4.01
MILIRD	0010	MIDDLE LIBBY RD	PEARSON RD	NUNNELEY RD	1,360	20	27,200	C - Collector	A - AC	55	6.88
MOLOKDR N	0010	MOLOKAI DR N	RIDGECREST DR	END OF PVMT	470	30	14,100	R - Residential/Local	A - AC	21	0
MONTNDR N	0010	MONTNA DR N	SKYWAY	RIDGECREST DR	528	23	12,144	R - Residential/Local	A - AC	8	0
MONTNDR N	0020	MONTNA DR N	RIDGECREST DR	KING DR	1,450	28	40,600	R - Residential/Local	A - AC	12	0
MONTNDR N	0030	MONTNA DR N	KING DR	MONTNA DR	1,085	20	21,700	R - Residential/Local	A - AC	13	0
MOMECT	0010	MOUNTAIN MEADOW CT	COUNTRY OAK DR	END	300	24	7,200	R - Residential/Local	A - AC	78	24.67
LIBBYRDN	0010	N. LIBBY RD	ELLIOTT RD	GORDON WY	510	22	11,220	R - Residential/Local	A - AC	36	4.01
LIBBYRDN	0020	N. LIBBY RD	GORDON WY	BRILL RD	630	22	13,860	R - Residential/Local	A - AC	64	16.32
LIBBYRDN	0030	N. LIBBY RD	BRILL RD	HAZELWOOD DR	650	22	14,300	R - Residential/Local	A - AC	40	5.16
LIBBYRDN	0040	N. LIBBY RD	HAZELWOOD DR	DELIA	890	22	19,580	R - Residential/Local	A - AC	70	19.73
LIBBYRDN	0050	N. LIBBY RD	DELIA WY	BILLE RD	1,000	22	22,000	R - Residential/Local	A - AC	39	4.77
NEAL RDN	0010	NEAL RD N	WAYLAND RD	RIVENDELL LN	1,230	22	27,060	A - Arterial	A - AC	69	14.16
NEAL RDN	0020	NEAL RD N	RIVENDELL LN	CHAPARRAL DR	1,035	22	22,770	A - Arterial	A - AC	81	19.62
NEAL RDN	0030	NEAL RD N	CHAPARRAL DR	GRINDING ROCK RD	130	22	2,860	A - Arterial	A - AC	81	19.62
NEAL RDN	0040	NEAL RD N	GRINDING ROCK RD	SEAMAN LN	240	22	5,280	A - Arterial	A - AC	83	20.56
NEAL RDN	0050	NEAL RD N	SEAMAN LN	FOUNTAIN AV	215	22	4,730	A - Arterial	A - AC	84	21.02

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
NEAL RDN	0060	NEAL RD N	FOUNTAIN AV	SUTTER RD	550	22	12,100	A - Arterial	A - AC	83	20.56
NEAL RDN	0070	NEAL RD N	SUTTER RD	MARLEE LN	540	22	11,880	A - Arterial	A - AC	72	15.47
NEAL RDN	0080	NEAL RD N	MARLEE LN	ROE RD	170	22	3,740	A - Arterial	A - AC	74	16.36
NEAL RDN	0090	NEAL RD N	ROE RD	COAST RANGE LN	400	22	8,800	A - Arterial	A - AC	85	21.48
NEAL RDN	0100	NEAL RD N	COAST RANGE LN	STARLIGHT CT	2,430	22	53,460	A - Arterial	A - AC	85	21.48
NEAL RDN	0110	NEAL RD N	STARLIGHT CT	CIRCLEWOOD DR	1,480	23	34,040	A - Arterial	A - AC	85	21.48
NEAL RDN	0120	NEAL RD N	CIRCLEWOOD DR	SKYWAY	240	36	8,640	A - Arterial	A - AC	80	19.15
NEDRDR	0010	NEDRY DR	MERRILL RD	END OF PVMT	450	24	10,800	R - Residential/Local	A - AC	85	29.11
NEWLARD E	0010	NEWLAND RD E	PEARSON	S. LIBBY RD	250	22	5,500	R - Residential/Local	A - AC	57	12.67
NEWLARD E	0020	NEWLAND RD E	S. LIBBY RD	MARK LN	595	20	11,900	R - Residential/Local	A - AC	33	2.9
NEWLARD E	0030	NEWLAND RD E	MARK LN	ANGEL DR	1,400	12	16,800	R - Residential/Local	A - AC	43	6.36
NEWLARD E	0040	NEWLAND RD E	ANGEL DR	PEARSON RD	1,480	12	17,760	R - Residential/Local	A - AC	52	10.28
NEWLARD E	0050	NEWLAND RD E	PEARSON RD	JO JO'S TRAIL	550	22	12,100	R - Residential/Local	A - AC	44	6.78
NEWLARD E	0060	NEWLAND RD E	JO JO'S TRAIL	NUNNELLY RD	520	20	10,400	R - Residential/Local	A - AC	48	8.48
NEWMAN N	0010	NEWMAN AV N	PEARSON RD	PARADISE AV	844	22	18,568	R - Residential/Local	A - AC	37	4.39
NIELSCTN	0010	NIELSEN CT N	NIELSEN DR	END	150	42	6,300	R - Residential/Local	A - AC	22	0
NIELSDRE	0010	NIELSEN DR E	ELLIOTT RD	END	1,100	28	30,800	R - Residential/Local	A - AC	13	0
NORWODR E	0010	NORWOOD DR E	PENTZ RD	END	1,100	34	37,400	R - Residential/Local	A - AC	22	0
NOTTIDRE	0010	NOTTINGHAM DR E	YORKSHIRE DR	CRESTWOOD DR	875	28	24,500	R - Residential/Local	A - AC	12	0
NOTTI E	0010	NOTTINGHAM PARK PW E	CRESTVIEW DR	END	690	33	22,770	R - Residential/Local	A - AC	70	19.73
NUNNERD E	0010	NUNNELLY RD E	ACADEMY DR	CLARK RD	2,745	38	104,310	R - Residential/Local	A - AC	70	19.73
NUNNERD E	0020	NUNNELLY RD E	CLARK RD	GOLDEN OAKS RD	420	35	14,700	R - Residential/Local	A - AC	50	9.36
NUNNERD E	0030	NUNNELLY RD E	GOLDEN OAKS RD	COPELAND RD	650	22	14,300	R - Residential/Local	A - AC	66	17.43
NUNNERD E	0040	NUNNELLY RD E	COPELAND RD	NEWLAND RD	550	22	12,100	R - Residential/Local	A - AC	63	15.77

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
NUNNERD E	0050	NUNNELLY RD E	NEWLAND RD	INGALLS RD	580	22	12,760	R - Residential/Local	A - AC	63	15.77
NUNNERD E	0060	NUNNELLY RD E	INGALLS RD	BONNIE LN	910	22	20,020	R - Residential/Local	A - AC	35	3.64
NUNNERD E	0070	NUNNELLY RD E	BONNIE LN	SAWMILL RD	1,580	22	34,760	R - Residential/Local	A - AC	40	5.16
NUNNERD E	0080	NUNNELLY RD E	SAWMILL RD	KIBLER RD	1,920	22	42,240	R - Residential/Local	A - AC	54	11.21
NUNNERD E	0090	NUNNELLY RD E	KIBLER RD	END	400	20	8,000	R - Residential/Local	A - AC	31	2.18
OAK WYN	0010	OAK WY N	BILLE RD	WALTON'S MTN RD	320	22	7,040	R - Residential/Local	A - AC	61	14.71
OAK WYN	0020	OAK WY N	WALTON'S MTN RD	SOFT BREEZE LN	1,150	22	25,300	R - Residential/Local	A - AC	56	12.18
OAK WYN	0030	OAK WY N	SOFT BREEZE LN	WAGSTAFF RD	890	24	21,360	R - Residential/Local	A - AC	37	4.39
OAKMODR N	0010	OAKMORE DR N	ELLIOTT RD	VALSTREAM DR	950	28	26,600	R - Residential/Local	A - AC	43	6.36
OAKMODR N	0020	OAKMORE DR N	VALSTREAM DR	CRESTWOOD DR	550	28	15,400	R - Residential/Local	A - AC	42	5.96
OAKWOLN E	0010	OAKWOOD LN E	SKYWAY	FOSTER RD	810	20	16,200	R - Residential/Local	A - AC	15	0
OLIVERDN	0010	OLIVER RD N	SKYWAY	CAMELLIA DR (WEST)	760	25	19,000	A - Arterial	A - AC	74	16.36
OLIVERDN	0020	OLIVER RD N	CAMELLIA DR (WEST)	VALLEY VIEW DR	1,300	25	32,500	A - Arterial	A - AC	85	21.48
OLIVERDN	0030	OLIVER RD N	VALLEY VIEW DR	SUNSET DR	1,150	22	25,300	A - Arterial	A - AC	49	6.94
OLIVERDN	0040	OLIVER RD N	SUNSET DR	PVMT CHNG (175' S/O BILLE RD)	450	22	9,900	A - Arterial	A - AC	41	4.41
OLIVERDN	0050	OLIVER RD N	PVMT CHNG (175' S/O BILLE RD)	BILLE RD	175	22	3,850	A - Arterial	A - AC	92	24.58
OLIVERDN	0060	OLIVER RD N	BILLE RD	MADRONE WY	600	22	13,200	A - Arterial	A - AC	70	14.59
OLIVERDN	0070	OLIVER RD N	MADRONE WY	MEYERS LN	590	22	12,980	A - Arterial	A - AC	49	6.94
OLIVERDN	0080	OLIVER RD N	MEYERS LN	WAGSTAFF RD	1,070	22	23,540	A - Arterial	A - AC	50	7.27
ORCHADR N	0010	ORCHARD DR N	PACIFIC DR	END	897	21	18,837	R - Residential/Local	A - AC	28	1.14
PACIFDRE	0010	PACIFIC DR E	PRINCETON WY	PARADISE TOWN LIMITS	475	18	8,550	R - Residential/Local	A - AC	48	8.48
PACIFDRE	0020	PACIFIC DR E	PRINCETON WY	ORCHARD DR	528	18	9,504	R - Residential/Local	A - AC	55	11.69
PACIFDRE	0030	PACIFIC DR E	ORCHARD DR	END	115	50	5,750	R - Residential/Local	A - AC	10	0
PALOMDR N	0010	PALOMA DR N	BELLA VISTA AVE	END	670	30	20,100	R - Residential/Local	A - AC	5	0

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
PALOMDR N	0020	PALOMA DR N	END	BUSCHMANN RD	150	30	4,500	R - Residential/Local	A - AC	8	0
PAMELDRE	0010	PAMELA DR E	BELLEVUE DR	END	770	32	24,640	R - Residential/Local	A - AC	3	0
PARADAVN	0010	PARADISE AV N	PEARSON RD	NEWMAN AV	528	22	11,616	R - Residential/Local	A - AC	26	0.47
PARADAVN	0020	PARADISE AV N	NEWMAN AV	END	264	32	8,448	R - Residential/Local	A - AC	29	1.49
PAWODR	0010	PARADISEWOOD DR	PENTZ RD	END	1,030	24	24,720	C - Collector	A - AC	87	18.96
PARK DRN	0010	PARK WAY DR N	BENNET RD	END	800	34	27,200	R - Residential/Local	A - AC	70	19.74
PARKWWY N	0010	PARKWOOD WY N	WAGSTAFF RD	END	540	30	16,200	R - Residential/Local	A - AC	32	2.54
PEARSRDE	0010	PEARSON RD E	SKYWAY	FOSTER RD	615	53	32,595	C - Collector	A - AC	79	15.1
PEARSRDE	0040	PEARSON RD E	FOSTER RD	ALMOND ST	285	64	18,240	C - Collector	A - AC	60	8.37
PEARSRDE	0060	PEARSON RD E	ALMOND ST	BLACK OLIVE ST	380	58	22,040	C - Collector	A - AC	79	15.1
PEARSRDE	0080	PEARSON RD E	BLACK OLIVE ST	SIERRA PARK DR	370	50	18,500	C - Collector	A - AC	51	5.77
PEARSRDE	0100	PEARSON RD E	SIERRA PARK DR	SCOTTWOOD RD	370	48	17,760	C - Collector	A - AC	33	1.56
PEARSRDE	0120	PEARSON RD E	SCOTTWOOD RD	COLLEGE HILL RD (SOUTH)	555	45	24,975	C - Collector	A - AC	36	2.19
PEARSRDE	0160	PEARSON RD E	COLLEGE HILL RD (SOUTH)	ACADEMY DR	750	48	36,000	C - Collector	A - AC	35	1.97
PEARSRDE	0170	PEARSON RD E	ACADEMY DR	MALLAN LN	555	48	26,640	C - Collector	A - AC	93	22.09
PEARSRDE	0200	PEARSON RD E	MALLAN LN	CHURCHILL RD	790	60	47,400	C - Collector	A - AC	93	22.09
PEARSRDE	0220	PEARSON RD E	CHURCHILL RD	CLARK RD N	1,350	60	81,000	C - Collector	A - AC	90	20.53
PEARSRDE	0230	PEARSON RD E	CLARK RD	GLEN PARK LN	970	36	34,920	A - Arterial	A - AC	92	24.58
PEARSRDE	0250	PEARSON RD E	GLEN PARK LN	NEWLAND RD	1,050	33	34,650	A - Arterial	A - AC	92	24.58
PEARSRDE	0260	PEARSON RD E	NEWLAND RD	PARADISE AVE	1,030	33	33,990	A - Arterial	A - AC	92	24.58
PEARSRDE	0270	PEARSON RD E	PARADISE AVE	S. LIBBY RD	1,700	33	56,100	A - Arterial	A - AC	91	24.29
PEARSRDE	0280	PEARSON RD E	S, LIBBY RD	SAWMILL RD	1,430	33	47,190	A - Arterial	A - AC	92	24.58
PEARSRDE	0290	PEARSON RD E	SAWMILL RD	EDGEWOOD LN	1,200	33	39,600	A - Arterial	A - AC	92	24.58
PEARSRDE	0300	PEARSON RD E	EDGEWOOD LN	STERN RD	1,325	33	43,725	A - Arterial	A - AC	92	24.58
PEARSRDE	0310	PEARSON RD E	STERN RD	HILBE DR	1,220	33	40,260	A - Arterial	A - AC	92	24.58
PEARSRDE	0320	PEARSON RD E	HILBE DR	PENTZ RD	1,650	33	54,450	A - Arterial	A - AC	92	24.58
PENTZRDN	0010	PENTZ RD N	PARADISE URBAN LIMIT	COUNTRY CLUB DR	490	33	16,170	A - Arterial	A - AC	74	16.37
PENTZRDN	0020	PENTZ RD N	COUNTRY CLUB DR	GOLF RD	1,900	22	41,800	A - Arterial	A - AC	66	12.89
PENTZRDN	0030	PENTZ RD N	GOLF RD	STEARNS RD	800	22	17,600	A - Arterial	A - AC	65	12.48
PENTZRDN	0040	PENTZ RD N	STEARNS RD	SALIDA WY	1,150	22	25,300	A - Arterial	A - AC	66	12.89

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
PENTZRDN 0050		PENTZ RD N	SALIDA WY	PEARSON RD	1,140	22	25,080	A - Arterial	A - AC	62	11.28
PENTZRDN 0060		PENTZ RD N	PEARSON RD	CANYON VIEW DR	3,000	40	120,000	A - Arterial	A - AC	85	21.49
PENTZRDN 0070		PENTZ RD N	CANYON VIEW DR	PEACH LN	870	40	34,800	A - Arterial	A - AC	61	10.89
PENTZRDN 0090		PENTZ RD N	PEACH LN	NORWOOD DR	1,900	22	41,800	A - Arterial	A - AC	78	18.21
PENTZRDN 0100		PENTZ RD N	NORWOOD DR	CLEAR BROOK LN	1,200	22	26,400	A - Arterial	A - AC	83	20.56
PENTZRDN 0110		PENTZ RD N	CLEAR BROOK LN	BILLE RD	1,335	22	29,370	A - Arterial	A - AC	63	11.68
PENTZRDN 0120		PENTZ RD N	BILLE RD	WHITAKER RD	1,960	26	50,960	A - Arterial	A - AC	55	9.02
PENTZRDN 0130		PENTZ RD N	WHITAKER RD	MERRILL RD	2,000	22	44,000	A - Arterial	A - AC	84	21.03
PENTZRDN 0140		PENTZ RD N	MERRILL RD	DEAN RD	1,900	22	41,800	A - Arterial	A - AC	90	23.61
PENTZRDN 0150		PENTZ RD N	DEAN RD	SUNRISE LN	1,980	22	43,560	A - Arterial	A - AC	90	23.61
PENTZRDN 0160		PENTZ RD N	SUNRISE LN	PINEY RIDGE DR	980	22	21,560	A - Arterial	A - AC	89	23.22
PENTZRDN 0170		PENTZ RD N	PINEY RIDGE DR	SPARKS DR	625	22	13,750	A - Arterial	A - AC	90	23.97
PENTZRDN 0180		PENTZ RD N	SPARKS DR	HONEYSUCKLE LN	470	22	10,340	A - Arterial	A - AC	90	23.97
PENTZRDN 0190		PENTZ RD N	HONEYSUCKLE LN	SKYWAY	600	22	13,200	A - Arterial	A - AC	87	22.38
PINEVDRN 0010		PINEVIEW DR N	ELLIOTT RD	END	1,260	23	28,980	R - Residential/Local	A - AC	56	12.18
PINEWCTN 0010		PINEWOOD CT N	PINEWOOD DR	END	200	24	4,800	R - Residential/Local	A - AC	80	25.95
PINEWDRE 0010		PINEWOOD DR E	REDBUD DR	ROYAL CT	500	28	14,000	R - Residential/Local	A - AC	81	26.59
PINEWDRE 0020		PINEWOOD DR E	ROYAL CT	CHANDLER DR	540	28	15,120	R - Residential/Local	A - AC	81	26.59
PINEWDRE 0030		PINEWOOD DR E	CHANDLER DR	YORKSHIRE DR	790	28	22,120	R - Residential/Local	A - AC	58	13.17
PINEWDRE 0040		PINEWOOD DR E	YORKSHIRE DR	END	485	28	13,580	R - Residential/Local	A - AC	85	29.11
PINTCT 0010		PINTAIL CT	FOSTER RD	END	375	24	9,000	R - Residential/Local	A - AC	53	10.74
POINTDRN 0010		POINT WEST DR N	VALLEY VIEW DR	END	830	28	23,240	R - Residential/Local	A - AC	82	27.23
POPPYLNE 0010		POPPY LN E	CAMELLIA DR	END	230	23	5,290	R - Residential/Local	A - AC	9	0
POSEYLN 0010		POSEY LN N	BILLE RD	MAIDA LN	680	20	13,600	R - Residential/Local	A - AC	23	0
PRINCCRE 0010		PRINCETON CR E	PRINCETON WY	END	250	22	5,500	R - Residential/Local	A - AC	55	11.69
PRINCWYN 0010		PRINCETON WY N	PRINCETON CIR	END	230	21	4,830	R - Residential/Local	A - AC	67	18
PRINCWYN 0020		PRINCETON WY N	PRINCETON CIR	PACIFIC DR	390	20	7,800	R - Residential/Local	A - AC	56	12.18
PRINCWYN 0030		PRINCETON WY N	PACIFIC DR	SKYWAY	280	30	8,400	R - Residential/Local	A - AC	81	26.59
PUDUCT 0010		PUDDLE DUCK CT	PARADISEWOOD DR	END (GATE)	280	24	6,720	R - Residential/Local	A - AC	91	32.41
QUEENDR N 0010		QUEEN DR N	ELLIOT RD	END	580	18	10,440	R - Residential/Local	A - AC	29	1.49
RANKIWYE 0010		RANKIN WY E	CRESTMoor DR	YORKSHIRE DR	600	28	16,800	R - Residential/Local	A - AC	11	0
RANKIWYE 0020		RANKIN WY E	YORKSHIRE DR	END	220	28	6,160	R - Residential/Local	A - AC	15	0

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
RECREDR N	0010	RECREATION DR N	PEARSON RD	ROUND-A-BOUT	670	44	29,480	R - Residential/Local	A - AC	58	13.17
RECREDR N	0020	RECREATION DR N	ROUND-A-BOUT	BUSCHMANN RD	530	38	20,140	R - Residential/Local	A - AC	6	0
REDBUDR N	0010	REDBUD DR N	CRESTMoor DR	ROSE LN	960	28	26,880	R - Residential/Local	A - AC	31	2.19
REDBUDR N	0020	REDBUD DR N	ROSE LN	TRANQUIL DR	370	28	10,360	R - Residential/Local	A - AC	5	0
REDBUDR N	0030	REDBUD DR N	TRANQUIL DR	PINEWOOD DR	175	28	4,900	R - Residential/Local	A - AC	7	0
REDBUDR N	0040	REDBUD DR N	PINEWOOD DR	130' N/O CHANDLER DR	465	28	13,020	R - Residential/Local	A - AC	10	0
REDBUDR N	0050	REDBUD DR N	130' N/O CHANDLER DR	END	780	28	21,840	R - Residential/Local	A - AC	74	22.16
REDWOLN E	0010	REDWOOD LN E	VISTA KNOLLS DR	MAXWOOD DR	290	32	9,280	R - Residential/Local	A - AC	7	0
REXDAWY N	0010	REXDALE WY N	MERRILL RD	END	610	34	20,740	R - Residential/Local	A - AC	59	13.68
RICHMRDE	0010	RICHMOND RD E	DE MILLE RD	END	400	28	11,200	R - Residential/Local	A - AC	94	33.71
RIDGEDRN	0010	RIDGECREST DR N	MONTNA DR	END	700	30	21,000	R - Residential/Local	A - AC	36	4.01
RIPLELNN	0010	RIPLEY LN N	EDWARDS LN	BILLE RD	1,260	29	36,540	R - Residential/Local	A - AC	16	0
ROBERRD E	0010	ROBERTS RD E	WAGSTAFF (W) RD	OLIVER RD	760	16	12,160	R - Residential/Local	A - AC	8	0
ROBINPLE	0010	ROBIN PL E	BELLEVIEW DR	END	180	36	6,480	R - Residential/Local	A - AC	14	0
ROCKYLNN	0010	ROCKY LN N	WAGSTAFF RD	SKYWAY	2,585	22	56,870	C - Collector	A - AC	41	3.3
ROE RDE	0010	ROE RD E	NEAL RD	HARMONY LN	620	21	13,020	C - Collector	A - AC	76	13.8
ROE RDE	0020	ROE RD E	HARMONY LN	WILSON LN	873	20	17,460	C - Collector	A - AC	83	16.96
ROE RDE	0030	ROE RD E	WILSON LN	JARVIS LN	1,130	20	22,600	C - Collector	A - AC	76	13.8
ROE RDE	0040	ROE RD E	JARVIS LN	TOYON LN	1,260	20	25,200	C - Collector	A - AC	82	16.48
ROE RDE	0050	ROE RD E	TOYON LN	FARVIEW CT	390	20	7,800	C - Collector	A - AC	73	12.58
ROE RDE	0060	ROE RD E	FARVIEW CT	FILBERT ST	500	20	10,000	C - Collector	A - AC	81	16.01
ROE RDE	0070	ROE RD E	FILBERT ST	FOSTER RD	2,635	20	52,700	C - Collector	A - AC	68	11.07
ROE RDE	0080	ROE RD E	FOSTER RD	PALOS VERDE LN	650	20	13,000	C - Collector	A - AC	78	14.66
ROE RDE	0090	ROE RD E	PALOS VERDE LN	SCOTTWOOD RD	580	20	11,600	C - Collector	A - AC	68	11.07
ROE RDE	0100	ROE RD E	SCOTTWOOD RD	BUCKBOARD LN	410	16	6,560	A - Arterial	A - AC	56	9.39
ROE RDE	0110	ROE RD E	BUCKBOARD LN	END	540	16	8,640	C - Collector	A - AC	24	0

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
ROSE LNE	0010	ROSE LN E	REDBUD DR	CRESTMoor DR	715	28	20,020	R - Residential/Local	A - AC	7	0
ROYALDRN	0010	ROYAL CANYON DR N	COUNTRY CLOB DR	MALIBU DR	920	27	24,840	R - Residential/Local	A - AC	72	20.93
ROYALDRN	0020	ROYAL CANYON DR N	MALIBU DR	END	400	24	9,600	R - Residential/Local	A - AC	76	23.4
ROYALCTN	0010	ROYAL CT N	PINEWOOD DR	END	425	24	10,200	R - Residential/Local	A - AC	78	24.67
ROYALDRE	0010	ROYAL POINT DR E	POINT WEST DR	END	510	32	16,320	R - Residential/Local	A - AC	83	27.86
RUSSEDR	0010	RUSSELL DR E	SKYWAY	SKYWAY	980	20	19,600	R - Residential/Local	A - AC	45	7.2
SLIBRD	0010	S. LIBBY RD	PEARSON RD	JEANNIE LN	1,670	22	36,740	C - Collector	A - AC	93	22.09
SLIBRD	0020	S. LIBBY RD	JEANNIE LN	KELLER LN	930	22	20,460	C - Collector	A - AC	93	22.09
SLIBRD	0030	S. LIBBY RD	KELLER LN	BENNETT RD	1,265	22	27,830	C - Collector	A - AC	93	22.09
SALIDCRN	0010	SALIDA CR N	SALIDA WY	END	190	48	9,120	R - Residential/Local	A - AC	32	2.54
SALIDWYE	0010	SALIDA WY E	PENTZ RD	END	1,070	32	34,240	R - Residential/Local	A - AC	23	0
SAWMIRDN	0010	SAWMILL RD N	BEVERLY GLEN AVE	PEARSON RD	2,575	21	54,075	C - Collector	A - AC	82	16.48
SAWMIRDN	0020	SAWMILL RD N	PEARSON RD	HENSON RD	870	21	18,270	A - Arterial	A - AC	29	1.07
SAWMIRDN	0030	SAWMILL RD N	HENSON RD	NUNNELLY RD	1,550	21	32,550	A - Arterial	A - AC	34	2.4
SAWMIRDN	0040	SAWMILL RD N	NUNNELLY RD	ELLIOTT RD	1,250	21	26,250	A - Arterial	A - AC	30	1.33
SAWMIRDN	0050	SAWMILL RD N	ELLIOTT RD	SAWPECK WY	1,250	21	26,250	A - Arterial	A - AC	35	2.68
SAWMIRDN	0060	SAWMILL RD N	SAWPECK WY	ROSEMARY CT	620	21	13,020	A - Arterial	A - AC	38	3.53
SAWMIRDN	0070	SAWMILL RD N	ROSEMARY CT	BOYDEN LN	600	21	12,600	A - Arterial	A - AC	70	14.59
SAWMIRDN	0080	SAWMILL RD N	BOYDEN LN	BILLE RD	1,110	21	23,310	A - Arterial	A - AC	50	7.28
SAWMIRDN	0090	SAWMILL RD N	BILLE RD	COUNTRY OAKS DR	1,200	40	48,000	R - Residential/Local	A - AC	53	10.74
SAXBEDRE	0010	SAXBERG DR E	CLARK RD	END	690	38	26,220	R - Residential/Local	A - AC	8	0
SCHMALN N	0010	SCHMALE LN N	SKYWAY	CONNIE CIR	580	28	16,240	R - Residential/Local	A - AC	55	11.69
SCHMALN N	0020	SCHMALE LN N	CONNIE CIR	END	250	37	9,250	R - Residential/Local	A - AC	95	33.96
SCOTTDRE	0010	SCOTT DR E	FOSTER RD	END	650	35	22,750	R - Residential/Local	A - AC	18	0
SCOTTRDN	0010	SCOTTWOOD RD N	KINSEY WY	ROSE HILL RD	670	18	12,060	R - Residential/Local	A - AC	65	16.87
SCOTTRDN	0020	SCOTTWOOD RD N	ROSE HILL RD	ROE RD	1,080	18	19,440	R - Residential/Local	A - AC	53	10.74
SCOTTRDN	0030	SCOTTWOOD RD N	ROE RD	BUSCHMANN RD	2,350	22	51,700	R - Residential/Local	A - AC	82	27.23
SCOTTRDN	0040	SCOTTWOOD RD N	BUSCHMANN RD	HIGHLAND LN	651	25	16,275	R - Residential/Local	A - AC	71	20.33
SCOTTRDN	0050	SCOTTWOOD RD N	HIGHLAND LN	PEARSON RD	640	24	15,360	R - Residential/Local	A - AC	87	30.31
SCOTTRDN	0060	SCOTTWOOD RD N	PEARSON RD	OAK (E) ST	580	24	13,920	R - Residential/Local	A - AC	33	2.9
SEQUCT	0010	SEQUOIA CT	ROCKY LN	END	500	24	12,000	R - Residential/Local	A - AC	70	19.74

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
SHADOWY E	0010	SHADOWBROOK WY E	CLARK RD	END	450	32	14,400	R - Residential/Local	A - AC	66	17.43
SHAY LNN	0010	SHAY LN N	MERRILL RD	END	1,700	37	62,900	R - Residential/Local	A - AC	43	6.37
SIERRDRN	0010	SIERRA PARK DR N	BUSCHMANN RD	KEITH RD	700	16	11,200	R - Residential/Local	A - AC	46	7.62
SIERRDRN	0020	SIERRA PARK DR N	KEITH RD	HIGHLAND LN	110	18	1,980	R - Residential/Local	A - AC	34	3.27
SIERRDRN	0030	SIERRA PARK DR N	HIGHLAND LN	PEARSON RD	350	18	6,300	R - Residential/Local	A - AC	72	20.93
SKYWYN	0010	SKYWAY (NORTH)	PARADISE URBAN LIMITS (SKYWAY CROSSROAD RD)	PINE HAVEN RD	3,880	32	124,160	A - Arterial	A - AC	88	22.81
SKYWYS	0010	SKYWAY (SOUTH)	PINE HAVEN DR	PARADISE URBAN LIMIT (SKYWAY CROSSROAD RD)	3,280	28	91,840	A - Arterial	A - AC	88	22.81
SKYWA N	0010	SKYWAY N	PINE HAVEN DR	NEAL RD	1,650	58	95,700	A - Arterial	A - AC	78	18.21
SKYWA N	0040	SKYWAY N	NEAL RD	VISTA WY	735	60	44,100	A - Arterial	A - AC	77	17.75
SKYWA N	0060	SKYWAY N	VISTA WY	JEWELL RD	1,290	60	77,400	A - Arterial	A - AC	71	15.03
SKYWA N	0080	SKYWAY N	JEWELL RD	BLACK OLIVE DR	890	60	53,400	A - Arterial	A - AC	73	15.92
SKYWA N	0100	SKYWAY N	BLACK OLIVE DR	PEARSON RD	1,000	60	60,000	A - Arterial	A - AC	75	16.82
SKYWA N	0120	SKYWAY N	PEARSON RD	FOSTER RD	785	60	47,100	A - Arterial	A - AC	92	24.58
SKYWA N	0140	SKYWAY N	FOSTER RD	BOQUEST RD	695	60	41,700	A - Arterial	A - AC	90	23.97
SKYWA N	0160	SKYWAY N	BOQUEST RD	ELLIOT RD	980	60	58,800	A - Arterial	A - AC	90	23.97
SKYWA N	0180	SKYWAY N	ELLIOT RD	OLIVER RD	1,190	62	73,780	A - Arterial	A - AC	66	12.89
SKYWA N	0200	SKYWAY N	OLIVER RD	LUCKY JOHN RD	1,840	62	114,080	A - Arterial	A - AC	65	12.48
SKYWA N	0220	SKYWAY N	LUCKY JOHN RD	MAXWELL DR	1,030	62	63,860	A - Arterial	A - AC	62	11.28
SKYWA N	0240	SKYWAY N	MAXWELL DR	BILLE RD	1,350	62	83,700	A - Arterial	A - AC	62	11.28
SKYWA N	0260	SKYWAY N	BILLE RD	ROCHELLE LN	410	54	22,140	A - Arterial	A - AC	80	19.15
SKYWA N	0280	SKYWAY N	ROCHELLE LN	TOMASSON LN	1,390	46	63,940	A - Arterial	A - AC	73	15.92
SKYWA N	0300	SKYWAY N	TOMASSON LN	WAGSTAFF RD	1,285	46	59,110	A - Arterial	A - AC	74	16.37
SKYWA N	0320	SKYWAY N	WAGSTAFF RD	KEMEN LN	710	46	32,660	A - Arterial	A - AC	67	13.31
SKYWA N	0340	SKYWAY N	KEMEN LN	MONTNA DR	900	24	21,600	A - Arterial	A - AC	87	22.38
SKYWA N	0360	SKYWAY N	MONTNA DR	FIRLAND DR	610	24	14,640	A - Arterial	A - AC	85	21.49
SKYWA N	0380	SKYWAY N	FIRLAND DR	ROCKY LN	1,230	24	29,520	A - Arterial	A - AC	86	21.94
SKYWA N	0400	SKYWAY N	ROCKY LN	BURDAPARADISE LN	1,115	24	26,760	A - Arterial	A - AC	87	22.38
SKYWA N	0420	SKYWAY N	BURDAPARADISE LN	COLDREN RD	1,000	24	24,000	A - Arterial	A - AC	88	22.81
SKYWA N	0440	SKYWAY N	COLDREN RD	LOFTY LN	1,170	24	28,080	A - Arterial	A - AC	88	22.81
SKYWA N	0460	SKYWAY N	LOFTY LN	CLARK RD	1,780	28	49,840	A - Arterial	A - AC	88	22.81

Printed: 12/07/2017

Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
SKYWA N	0490	SKYWAY N	CLARK RD	PENTZ RD	1,790	30	53,700	A - Arterial	A - AC	87	22.38
SKYWA N	0500	SKYWAY N	PENTZ RD	PARADISE URBAN LIMIT	485	36	17,460	A - Arterial	A - AC	89	23.22
STARLCTE	0010	STARLIGHT CT E	NEAL RD	END	844	24	20,256	R - Residential/Local	A - AC	54	11.22
STEARRDE	0010	STEARNS RD E	PEARSON RD	1975 STEARNS RD	2,530	14	35,420	R - Residential/Local	A - AC	55	11.69
STEARRDE	0020	STEARNS RD E	1975 STEARNS RD	340' N/O DE MILLE RD	1,730	14	24,220	R - Residential/Local	A - AC	24	0
STEARRDE	0030	STEARNS RD E	340' N/O DE MILLE RD	DE MILLE RD	340	14	4,760	R - Residential/Local	A - AC	92	33.19
STEARRDE	0040	STEARNS RD E	DE MILLE RD	PENTZ RD	1,370	38	52,060	R - Residential/Local	A - AC	94	33.71
STEARRDE	0050	STEARNS RD E	PENTZ RD	COUNTRY CLUB DR	1,500	22	33,000	R - Residential/Local	A - AC	74	22.16
SUNBUDR E	0010	SUNBURST DR E	HICKORY WY	FILBERT ST	390	30	11,700	R - Residential/Local	A - AC	51	9.82
SUNBUDR E	0020	SUNBURST DR E	FILBERT ST (EAST)	FILBERT ST (WEST)	400	30	12,000	R - Residential/Local	A - AC	45	7.2
SUNBUDR E	0030	SUNBURST DR E	FILBERT ST (WEST)	END	320	30	9,600	R - Residential/Local	A - AC	48	8.48
SUNSEDRE	0010	SUNSET DR E	CLIFF DR	LAUREL DR	600	18	10,800	R - Residential/Local	A - AC	52	10.28
SUNSEDRE	0020	SUNSET DR E	LAUREL DR	OLIVER RD	1,850	28	51,800	R - Residential/Local	A - AC	36	4.01
SWBRLN	0010	SWEETBRIAR LN	PENTZ RD	END	500	24	12,000	R - Residential/Local	A - AC	81	26.59
SYLMALNN	0010	SYLMAR LN N	MERRILL RD	END	316	32	10,112	R - Residential/Local	A - AC	11	0
SYLVWY	0010	SYLVAN WY	SAWMILL RD	END	1,250	18	22,500	R - Residential/Local	A - AC	18	0
TAHOEWY E	0010	TAHOE WY E	CLARK RD	END	685	32	21,920	R - Residential/Local	A - AC	13	0
THOMALNE	0010	THOMASSON LN E	LUCKY JOHN RD	SKYWAY	2,050	20	41,000	R - Residential/Local	A - AC	45	7.2
THORNRD E	0010	THORNBERG RD E	DE MILLE RD	END	550	24	13,200	R - Residential/Local	A - AC	94	33.71
TOKAYCTE	0010	TOKAY CT E	COUNTRY CLUB DR	END	500	34	17,000	R - Residential/Local	A - AC	70	19.74
TOPAZCTN	0010	TOPAZ CT N	CIRCLEWOOD DR	END	264	36	9,504	R - Residential/Local	A - AC	66	17.43
TRAFA N	0010	TRAFALGAR SQUARE N	COUNTRY CLUB DR	END	560	24	13,440	R - Residential/Local	A - AC	79	25.31
TRANQDR E	0010	TRANQUIL DR E	REDBUD DR	CRESTMoor DR	1,020	28	28,560	R - Residential/Local	A - AC	7	0
TWIN DRN	0010	TWIN OAKS DR N	WAGSTAFF RD	BROOK WY	395	28	11,060	R - Residential/Local	A - AC	73	21.54
TWIN DRN	0020	TWIN OAKS DR N	BROOK WY	END	630	28	17,640	R - Residential/Local	A - AC	24	0
VALLEDRE	0010	VALLEY RIDGE DR N	VALLEY VIEW DR (NORTH)	PVMT CHNG (179 VALLEY RIDGE DR)	1,150	28	32,200	R - Residential/Local	A - AC	69	19.15
VALLEDRE	0020	VALLEY RIDGE DR N	PVMT CHNG (179 VALLEY RIDGE DR)	POINT WEST DR	1,042	32	33,344	R - Residential/Local	A - AC	21	0

Printed: 12/07/2017

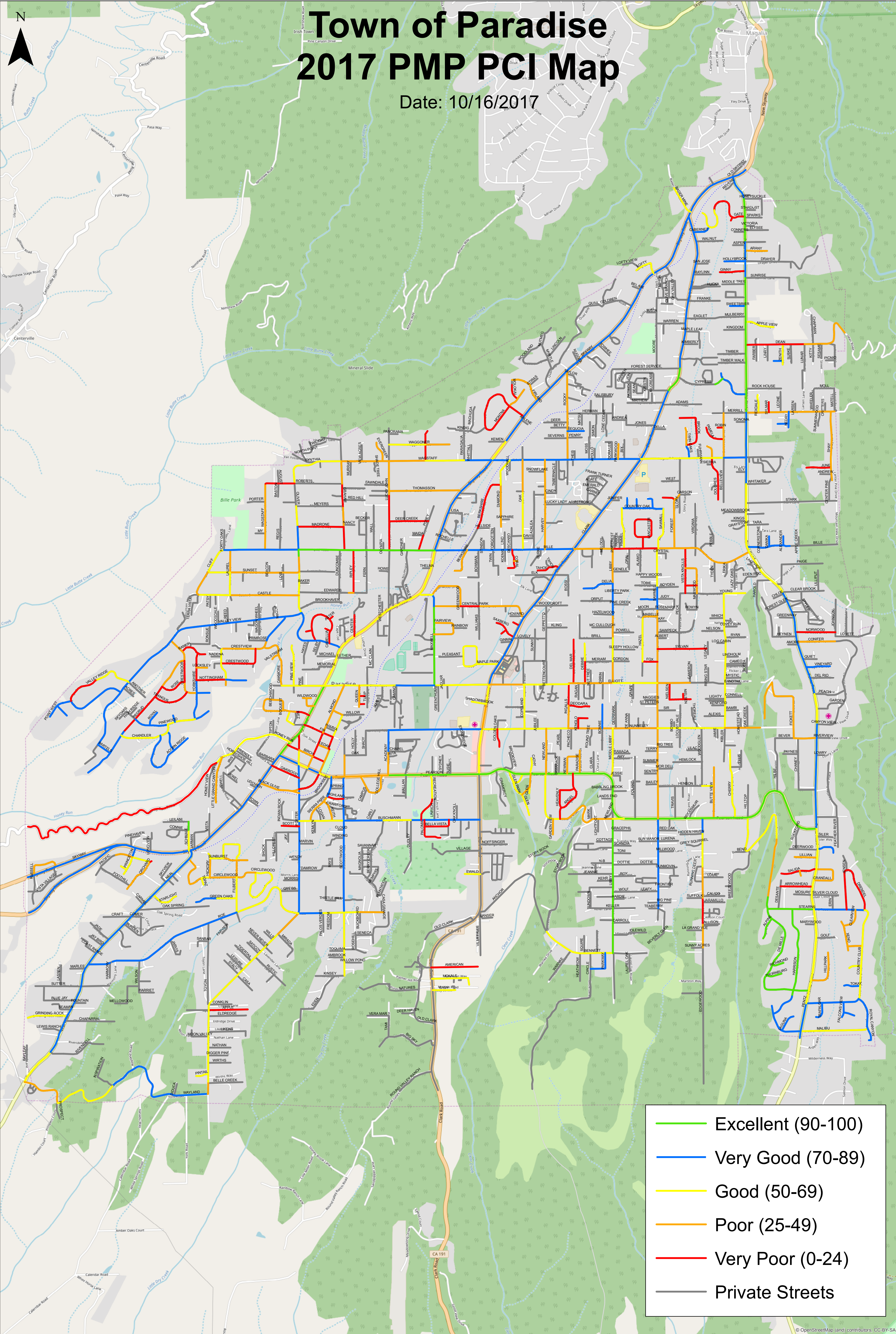
Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
VALLEDRE	0030	VALLEY RIDGE DR N	POINT WEST DR	VALLEY VIEW DR (SOUTH)	1,850	28	51,800	R - Residential/Local	A - AC	76	23.4
VAVIDR	0010	VALLEY VIEW DR N	BORTLES PL	VALLEY RIDGE DR (NORTH)	2,150	24	51,600	C - Collector	A - AC	80	15.55
VAVIDR	0020	VALLEY VIEW DR N	VALLEY RIDGE DR (NORTH)	CRESTMoor DR	1,680	24	40,320	C - Collector	A - AC	82	16.48
VAVIDR	0030	VALLEY VIEW DR N	CRESTMoor DR	REED LN	1,740	24	41,760	C - Collector	A - AC	83	16.96
VAVIDR	0040	VALLEY VIEW DR N	REED LN	OLIVER LN	2,000	24	48,000	C - Collector	A - AC	88	19.48
VALSTDRN	0010	VALSTREAM DR N	OAKMORE DR	END	264	25	6,600	R - Residential/Local	A - AC	46	7.62
VINEDR	0010	VINEYARD DR	PENTZ RD	END	730	24	17,520	R - Residential/Local	A - AC	78	24.67
VIOLEWYE	0010	VIOLET WY E	QUEEN DR	END	230	22	5,060	R - Residential/Local	A - AC	8	0
VISTADR N	0010	VISTA KNOLLS DR N	BILLE RD	MAXWOOD DR	615	36	22,140	R - Residential/Local	A - AC	10	0
VISTADR N	0020	VISTA KNOLLS DR N	MAXWOOD DR	YOUNG AVE	740	36	26,640	R - Residential/Local	A - AC	10	0
WWAGRD	0010	W. WAGSTAFF RD	BILLE RD	ROBERTS RD	1,700	18	30,600	R - Residential/Local	A - AC	39	4.79
WAGGORD E	0010	WAGGONER RD E	LUCKY JOHN RD	GREGORY LN	980	18	17,640	R - Residential/Local	A - AC	62	15.26
WAGGORD E	0020	WAGGONER RD E	GREGORY LN	END	720	18	12,960	R - Residential/Local	A - AC	31	2.19
WAGSTRD E	0010	WAGSTAFF RD E	OLIVER RD	GRAHAM RD	1,200	20	24,000	A - Arterial	A - AC	67	13.31
WAGSTRD E	0020	WAGSTAFF RD E	GRAHAM RD	LUCKY JOHN RD	1,410	20	28,200	A - Arterial	A - AC	45	5.64
WAGSTRD E	0030	WAGSTAFF RD E	LUCKY JOHN RD	GREGORY LN	1,080	20	21,600	A - Arterial	A - AC	42	4.71
WAGSTRD E	0040	WAGSTAFF RD E	GREGORY LN	PARAGLIN WY	1,145	20	22,900	A - Arterial	A - AC	63	11.68
WAGSTRD E	0050	WAGSTAFF RD E	PARAGLIN WY	SKYWAY	790	26	20,540	A - Arterial	A - AC	79	18.68
WAGSTRD E	0060	WAGSTAFF RD E	SKYWAY	BERKSHIRE AVE	400	52	20,800	A - Arterial	A - AC	89	23.22
WAGSTRD E	0070	WAGSTAFF RD E	BERKSHIRE AVE	ROCKY LN	1,700	28	47,600	A - Arterial	A - AC	73	15.92
WAGSTRD E	0080	WAGSTAFF RD E	ROCKY LN	MOSS LN	655	28	18,340	A - Arterial	A - AC	70	14.59
WAGSTRD E	0090	WAGSTAFF RD E	MOSS LN	CLARK RD	1,340	28	37,520	A - Arterial	A - AC	81	19.62

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Street ID	Section ID	Street Name	From	To	Length	Width	Area	Functional Class	Surface Type	Current PCI	Remaining Life
WAGSTRD E	0100	WAGSTAFF RD E	CLARK RD	TWIN OAKS DR	1,330	28	37,240	A - Arterial	A - AC	55	9.02
WAGSTRD E	0110	WAGSTAFF RD E	TWIN OAKS DR	BELLEVIEW DR	1,070	24	25,680	A - Arterial	A - AC	51	7.62
WAGSTRD E	0120	WAGSTAFF RD E	BELLEVIEW DR	PENTZ DR	540	24	12,960	A - Arterial	A - AC	81	19.62
WAYLARDE	0010	WAYLAND RD E	NEAL RD	PROSPECT CT	1,330	20	26,600	R - Residential/Local	A - AC	41	5.56
WAYLARDE	0020	WAYLAND RD E	PROSPECT CT	INSPIRATION LN	2,100	19	39,900	R - Residential/Local	A - AC	58	13.17
WAYLARDE	0030	WAYLAND RD E	INSPIRATION LN	FOSTER RD	3,800	19	72,200	R - Residential/Local	A - AC	70	19.74
WILDWLNN	0010	WILDWOOD LN N	SKYWAY	WILDWOOD LN	370	22	8,140	R - Residential/Local	A - AC	38	4.39
WILDWLNN	0020	WILDWOOD LN N	W. END	E. END	220	30	6,600	R - Residential/Local	A - AC	41	5.56
WILLOSTE	0010	WILLOW ST E	ALMOND ST	BLACK OLIVE ST	316	22	6,952	R - Residential/Local	A - AC	31	2.19
WINDSDRE	0010	WINDSOR DR E	QUEEN DR	END	220	20	4,400	R - Residential/Local	A - AC	22	0
WOODBCKR N	0010	WOODBROOK CR N	SAXBERG DR	END	211	40	8,440	R - Residential/Local	A - AC	9	0
XENO PLN	0010	XENO PL N	N. END	S. END	950	27	25,650	R - Residential/Local	A - AC	32	2.54
YORKSDR N	0010	YORKSHIRE DR N	RANKIN DR	NOTTINGHAM DR	800	28	22,400	R - Residential/Local	A - AC	11	0
YORKSDR N	0020	YORKSHIRE DR N	NOTTINGHAM DR	PINEWOOD DR	1,070	28	29,960	R - Residential/Local	A - AC	77	24.04
YORKT E	0010	YORKTOWN MANOR E	PENTZ RD	END	700	34	23,800	R - Residential/Local	A - AC	80	25.95
YOUNGAV E	0010	YOUNG AV E	KIBLER RD	END	700	22	15,400	R - Residential/Local	A - AC	50	9.37
ZENITLN	0010	ZENITH LN	DEAN RD	END	550	32	17,600	R - Residential/Local	A - AC	68	18.57

Total Section Length: 492,176

Total Section Area: 13,566,637



0 0.5 1 2 Miles

SECTION V
BUDGET ANALYSIS REPORTS

- A. Budget Needs Report - Five Year**
- B. Average PCI by Annual Funding Chart**
- C. Deferred Maintenance Cost Trend by Annual Funding Chart**
- D. Budget Scenario Cost and Network Summaries**
- E. Annual Work Program - \$500K – Post SB-1 w/o Measure C (MAP INCLUDED)**
- F. Annual Work Program - \$800K – Post SB-1 w Measure C (MAP INCLUDED)**

A. NEEDS – PROJECTED PCI/COST SUMMARY – FIVE YEAR

NEEDS - PROJECTED PCI/COST SUMMARY

This report highlights the impact of projected needs funding (and lack thereof) on pavement system condition. The report also provides a cost estimate of the funding needed to bring the streets to an optimal preventive maintenance level. Finally, an “Untreated PCI” is listed. This value is an accurate portrayal of average street condition.

Year:	Year of Projection
PCI Treated:	Average Street PCI with suggested treatments applied
PCI Untreated:	Present average untreated street PCI for year. This value is most accurate reflection of present PCI
Cost:	Cost per year to apply suggested treatments
PM Cost:	Total cost over the period of analysis spent on preventative maintenance
% PM:	Percent of total cost over the period of analysis spent on preventative maintenance
Total Cost:	Total cost over the period of analysis to bring streets to optimal maintenance level.

Needs - Projected PCI/Cost Summary

Inflation Rate = 4.00 % Printed: 12/07/2017

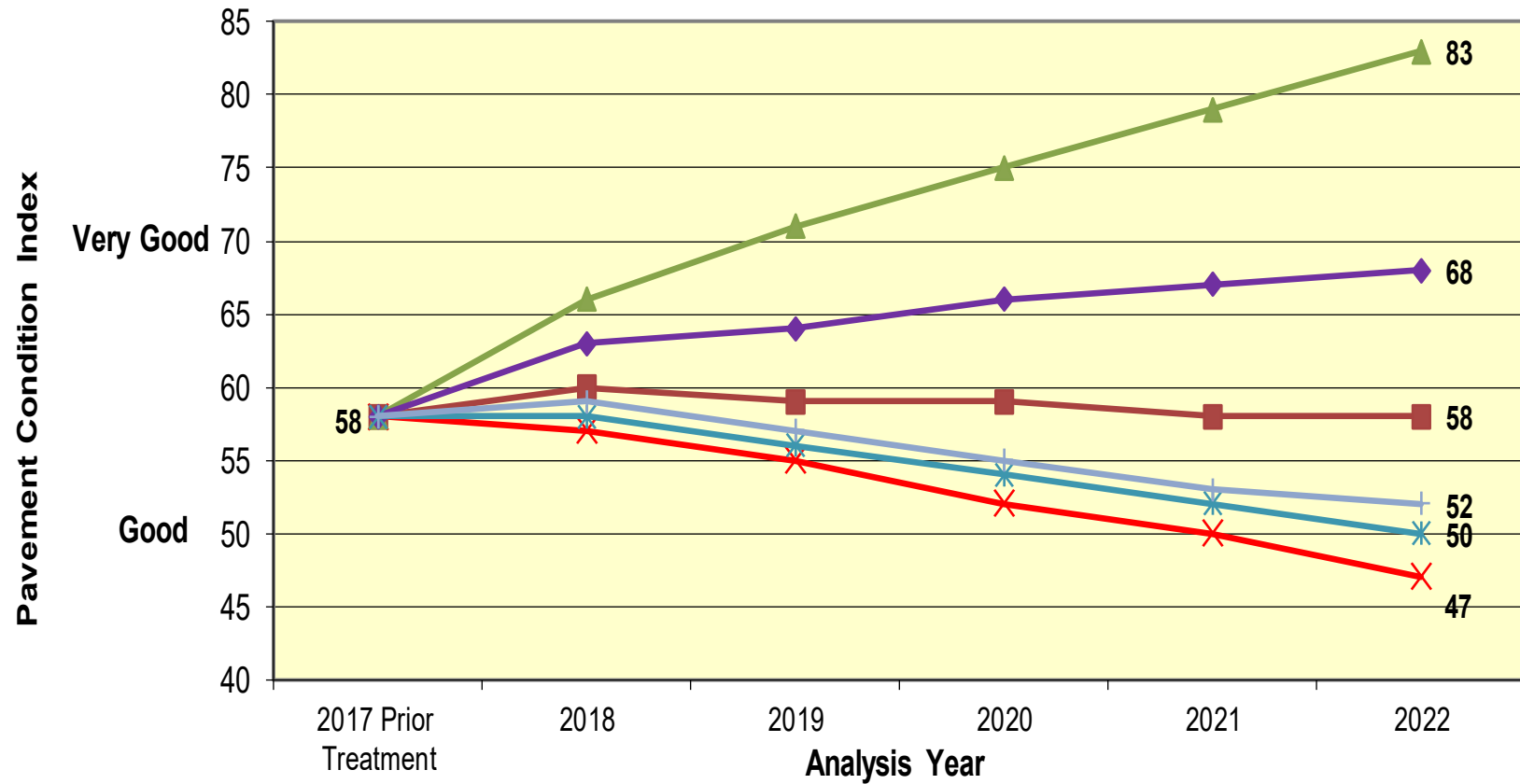
Year	PCI Treated	PCI Untreated	PM Cost	Rehab Cost	Cost
2018	79	57	\$1,089,473	\$24,737,539	\$25,827,012
2019	80	55	\$261,097	\$5,822,940	\$6,084,037
2020	81	52	\$167,107	\$5,463,649	\$5,630,756
2021	83	50	\$8,419	\$5,514,888	\$5,523,307
2022	84	47	\$17,555	\$4,125,213	\$4,142,768
		% PM	PM Total Cost	Rehab Total Cost	Total Cost
		3.27%	\$1,543,651	\$45,664,229	\$47,207,880

B. AVERAGE PCI BY ANNUAL FUNDING CHART

AVERAGE PAVEMENT CONDITION INDEX (PCI) BY ANNUAL FUNDING LEVEL

This graph compares 7 different annual budget scenarios and their impact over a five year budget analysis period.

Pavement Condition Index by Annual Funding Level



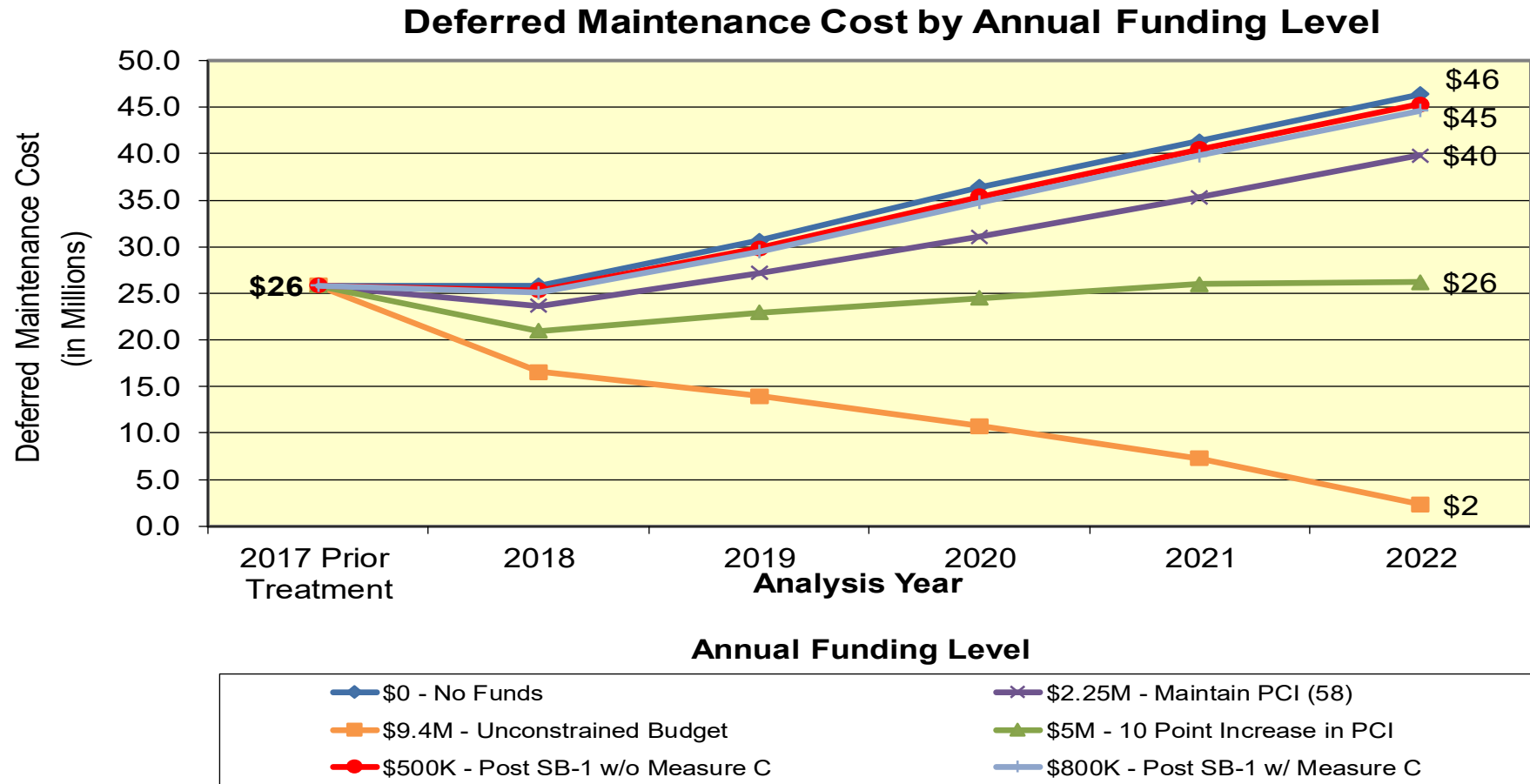
Annual Funding Level



C. DEFERRED MAINTENANCE COST TREND BY ANNUAL FUNDING CHART

DEFERRED MAINTENANCE COST TREND VS. ANNUAL FUNDING LEVEL

This graph compares 7 different annual budget scenarios and their impact on deferred maintenance costs (maintenance backlog) over each year of the five-year budget analysis period. Deferred maintenance is the amount of necessary rehabilitation not performed each year due to budget shortfalls



D. BUDGET SCENARIO COST AND NETWORK SUMMARIES

SCENARIOS – COST SUMMARY REPORT

A Cost Summary report is provided in this section for each annual budget level analyzed. This specific report indicates the distribution of pavement funding between various condition levels of streets. The top portion of this report shows the interest and inflation assumptions.

The central part of the report lists the analysis year, percentage of that budget that is assigned to preventive maintenance, annual budget, activities distribution of the budget between rehabilitation (by condition category within rehabilitation, preventative maintenance, stop gap, and deferred maintenance costs. Condition Category refers to the MTC defined pavement conditions –Excellent (I), Very Good (II), Good (III), Poor (IV), and Very Poor (V). “Stop Gap” is a factored cost applied for emergency repairs (i.e. pothole repair) needed to minimally maintain a section where a section’s suggested rehabilitation maintenance is deferred. “Funded Stop Gap” refers to the budget amount allocated for stop gap and “Unmet Stop Gap” refers to any deferred stop gap costs. “Deferred” refers to the dollar cost of backlogged rehabilitation. “Surplus PM” values appear if the budget percentage split between rehabilitation and preventive maintenance is too heavily weighted to preventive maintenance. In such a case, the percentage of funding to rehabilitation would be increased.

The bottom part of the report shows a summary of the total costs spent on rehabilitation, preventative maintenance, and stop gap (funded and unmet) according to functional class.

SCENARIOS – NETWORK CONDITION SUMMARY REPORT

This report details present and projected network condition trends based on the annual budget set for an individual scenario. Perhaps the most important piece of information from this report is found on the first page of the report. The table under “Project Network Average PCI by Year” shows what the overall network condition trend is when the suggested treatments are applied in comparison to when the treatments are not applied.

THESE REPORTS ARE PROVIDED FOR EACH OF THE COMPARISON SCENARIOS

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - No Funds

Year	PM	Budget	Rehabilitation		Preventative Maintenance		Surplus PM	Deferred	Stop Gap	
2018	0%	\$0	II	\$0	Non-Project	\$0	\$0	\$25,826,895	Funded	\$0
			III	\$0					Unmet	\$233,377
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$0						
			Project	\$0						
2019	0%	\$0	II	\$0	Non-Project	\$0	\$0	\$30,665,970	Funded	\$0
			III	\$0					Unmet	\$50,180
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$0						
			Project	\$0						
2020	0%	\$0	II	\$0	Non-Project	\$0	\$0	\$36,461,101	Funded	\$0
			III	\$0					Unmet	\$45,746
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$0						
			Project	\$0						
2021	0%	\$0	II	\$0	Non-Project	\$0	\$0	\$41,380,825	Funded	\$0
			III	\$0					Unmet	\$50,520
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$0						
			Project	\$0						
2022	0%	\$0	II	\$0	Non-Project	\$0	\$0	\$46,426,096	Funded	\$0
			III	\$0					Unmet	\$46,379
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$0						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$0	\$0	\$0	\$73,490
Collector	\$0	\$0	\$0	\$39,927
Residential/Local	\$0	\$0	\$0	\$312,784
Grand Total:	\$0	\$0	\$0	\$426,202

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 12/07/2017

Scenario: 2017 PMP - No Funds

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$0	0%	2020	\$0	0%	2022	\$0	0%
2019	\$0	0%	2021	\$0	0%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	57	0	0
2019	55	55	0	0
2020	52	52	0	0
2021	50	50	0	0
2022	47	47	0	0

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	16.2%	4.4%	6.4%	0.0%	27.1%
II / III	13.3%	2.5%	10.6%	0.0%	26.4%
IV	4.5%	2.1%	13.5%	0.0%	20.1%
V	2.5%	2.6%	21.3%	0.0%	26.4%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year	PM	Budget	Rehabilitation		Preventative Maintenance	Surplus PM	Deferred	Stop Gap		
2018	3%	\$500,000	II	\$416,048	Non-Project	\$0	\$0	\$25,344,719	Funded	\$17,824
			III	\$50,220					Unmet	\$196,571
			IV	\$15,929	Project	\$0				
			V	\$0						
			Total	\$482,197						
			Project	\$0						
2019	3%	\$500,000	II	\$141,624	Non-Project	\$0	\$0	\$29,838,103	Funded	\$28,997
			III	\$218,588					Unmet	\$16,648
			IV	\$110,795	Project	\$0				
			V	\$0						
			Total	\$471,007						
			Project	\$0						
2020	3%	\$500,000	II	\$192,809	Non-Project	\$0	\$0	\$35,413,574	Funded	\$15,499
			III	\$213,282					Unmet	\$26,475
			IV	\$78,419	Project	\$0				
			V	\$0						
			Total	\$484,510						
			Project	\$0						
2021	3%	\$500,000	II	\$204,644	Non-Project	\$0	\$0	\$40,474,227	Funded	\$24,859
			III	\$270,509					Unmet	\$23,066
			IV	\$0	Project	\$0				
			V	\$0						
			Total	\$475,153						
			Project	\$0						
2022	3%	\$500,000	II	\$196,287	Non-Project	\$0	\$0	\$45,317,708	Funded	\$18,116
			III	\$233,738					Unmet	\$22,147
			IV	\$51,870	Project	\$0				
			V	\$0						
			Total	\$481,895						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$1,811,092	\$0	\$52,091	\$5,923
Collector	\$58,336	\$0	\$16,819	\$20,127
Residential/Local	\$525,334	\$0	\$36,384	\$258,856
Grand Total:	\$2,394,762	\$0	\$105,294	\$284,907

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$500,000	3%	2020	\$500,000	3%	2022	\$500,000	3%
2019	\$500,000	3%	2021	\$500,000	3%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	58	8.30	18.15
2019	55	56	2.91	6.98
2020	52	54	3.34	8.72
2021	50	52	4.00	8.74
2022	47	50	4.24	8.61

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	27.7%	6.3%	15.1%	0.0%	49.0%
II / III	5.0%	2.2%	7.4%	0.0%	14.6%
IV	3.6%	1.9%	15.3%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	26.2%	5.8%	15.2%	0.0%	47.2%
II / III	3.7%	1.2%	2.0%	0.0%	6.8%
IV	4.1%	2.0%	13.4%	0.0%	19.6%
V	2.5%	2.6%	21.3%	0.0%	26.4%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year	PM	Budget	Rehabilitation		Preventative Maintenance	Surplus PM	Deferred	Stop Gap		
2018	3%	\$800,000	II	\$416,048	Non-Project	\$0	\$0	\$25,055,125	Funded	\$28,230
			III	\$269,308					Unmet	\$184,691
			IV	\$86,436	Project	\$0				
			V	\$0						
			Total	\$771,792						
			Project	\$0						
2019	3%	\$800,000	II	\$141,624	Non-Project	\$0	\$0	\$29,500,015	Funded	\$25,340
			III	\$246,044					Unmet	\$20,305
			IV	\$386,996	Project	\$0				
			V	\$0						
			Total	\$774,664						
			Project	\$0						
2020	3%	\$800,000	II	\$192,809	Non-Project	\$0	\$0	\$34,772,147	Funded	\$25,683
			III	\$213,282					Unmet	\$16,291
			IV	\$368,236	Project	\$0				
			V	\$0						
			Total	\$774,327						
			Project	\$0						
2021	3%	\$800,000	II	\$204,644	Non-Project	\$0	\$0	\$39,798,113	Funded	\$31,654
			III	\$455,436					Unmet	\$16,107
			IV	\$108,278	Project	\$0				
			V	\$0						
			Total	\$768,358						
			Project	\$0						
2022	3%	\$800,000	II	\$196,287	Non-Project	\$0	\$0	\$44,650,857	Funded	\$26,233
			III	\$412,306					Unmet	\$14,029
			IV	\$165,185	Project	\$0				
			V	\$0						
			Total	\$773,778						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$3,208,917	\$0	\$52,551	\$3,864
Collector	\$108,874	\$0	\$21,859	\$15,088
Residential/Local	\$545,128	\$0	\$62,730	\$232,471
Grand Total:	\$3,862,919	\$0	\$137,140	\$251,423

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$800,000	3%	2020	\$800,000	3%	2022	\$800,000	3%
2019	\$800,000	3%	2021	\$800,000	3%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	59	8.97	19.47
2019	55	57	3.32	8.08
2020	52	55	3.77	9.81
2021	50	53	4.33	10.02
2022	47	52	4.77	9.69

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	28.3%	6.3%	15.1%	0.0%	49.7%
II / III	4.5%	2.2%	7.3%	0.0%	14.0%
IV	3.4%	1.9%	15.4%	0.0%	20.7%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	29.0%	5.9%	15.2%	0.0%	50.1%
II / III	2.8%	1.1%	1.8%	0.0%	5.7%
IV	2.3%	2.0%	13.5%	0.0%	17.8%
V	2.5%	2.6%	21.3%	0.0%	26.4%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$2.25M Maintain PCI (58)

Year	PM	Budget	Rehabilitation		Preventative Maintenance	Surplus PM	Deferred	Stop Gap		
2018	3%	\$2,250,000	II	\$416,048	Non-Project	\$0	\$0	\$23,657,974	Funded	\$81,079
			III	\$1,049,850					Unmet	\$124,467
			IV	\$703,046	Project	\$0				
			V	\$0						
			Total	\$2,168,944						
			Project	\$0						
2019	3%	\$2,250,000	II	\$141,624	Non-Project	\$30,159	\$0	\$27,201,343	Funded	\$37,642
			III	\$797,973					Unmet	\$0
			IV	\$1,241,541	Project	\$0				
			V	\$0						
			Total	\$2,181,138						
			Project	\$0						
2020	3%	\$2,250,000	II	\$192,809	Non-Project	\$53,015	\$0	\$31,068,084	Funded	\$33,805
			III	\$968,867					Unmet	\$0
			IV	\$1,000,754	Project	\$0				
			V	\$0						
			Total	\$2,162,430						
			Project	\$0						
2021	3%	\$2,250,000	II	\$204,644	Non-Project	\$22,586	\$0	\$35,350,941	Funded	\$45,316
			III	\$355,365					Unmet	\$0
			IV	\$1,607,097	Project	\$0				
			V	\$14,999						
			Total	\$2,182,105						
			Project	\$0						
2022	3%	\$2,250,000	II	\$178,243	Non-Project	\$29,745	\$643	\$39,832,598	Funded	\$37,112
			III	\$624,689					Unmet	\$0
			IV	\$1,378,760	Project	\$0				
			V	\$0						
			Total	\$2,181,692						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$5,516,568	\$9,192	\$32,234	\$0
Collector	\$1,673,998	\$122,816	\$32,137	\$0
Residential/Local	\$3,685,743	\$3,497	\$170,584	\$124,467
Grand Total:	\$10,876,309	\$135,505	\$234,954	\$124,467

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 12/07/2017

Scenario: 2017 PMP - \$2.25M Maintain PCI (58)

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$2,250,000	3%	2020	\$2,250,000	3%	2022	\$2,250,000	3%
2019	\$2,250,000	3%	2021	\$2,250,000	3%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	60	11.42	25.56
2019	55	59	6.65	15.97
2020	52	59	7.91	18.83
2021	50	58	11.46	24.43
2022	47	58	12.44	28.71

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	31.2%	6.6%	15.0%	0.0%	52.8%
II / III	2.9%	1.8%	7.4%	0.0%	12.1%
IV	2.2%	1.9%	15.4%	0.0%	19.5%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	34.0%	9.0%	21.2%	0.0%	64.2%
II / III	0.0%	0.0%	0.7%	0.0%	0.7%
IV	0.0%	0.0%	8.7%	0.0%	8.7%
V	2.5%	2.6%	21.3%	0.0%	26.4%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Interest: 3.00%

Inflation: 4.00%

Printed: 01/25/2018

Scenario: 2018 PMP - \$5M 10Pt Increase in PCI

Year	PM	Budget	Rehabilitation		Preventative Maintenance		Surplus PM	Deferred		Stop Gap
2018	3%	\$5,000,000	II	\$416,048	Non-Project	\$0	\$0	\$20,987,841	Funded	\$160,946
			III	\$1,489,816					Unmet	\$28,657
			IV	\$2,933,226	Project	\$0				
			V	\$0						
			Total	\$4,839,090						
			Project	\$0						
2019	3%	\$5,000,000	II	\$141,624	Non-Project	\$148,034	\$0	\$22,935,829	Funded	\$23,429
			III	\$899,849					Unmet	\$0
			IV	\$2,592,913	Project	\$0				
			V	\$1,193,140						
			Total	\$4,827,526						
			Project	\$0						
2020	3%	\$5,000,000	II	\$192,809	Non-Project	\$125,634	\$0	\$24,509,459	Funded	\$24,811
			III	\$799,132					Unmet	\$0
			IV	\$1,434,838	Project	\$0				
			V	\$2,422,138						
			Total	\$4,848,917						
			Project	\$0						
2021	3%	\$5,000,000	II	\$181,289	Non-Project	\$142,082	\$0	\$26,029,242	Funded	\$22,677
			III	\$0					Unmet	\$0
			IV	\$1,123,899	Project	\$0				
			V	\$3,528,849						
			Total	\$4,834,037						
			Project	\$0						
2022	3%	\$5,000,000	II	\$91,669	Non-Project	\$131,680	\$0	\$26,223,326	Funded	\$21,846
			III	\$0					Unmet	\$0
			IV	\$696,718	Project	\$0				
			V	\$4,056,630						
			Total	\$4,845,017						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$8,329,297	\$321,111	\$5,510	\$0
Collector	\$4,683,744	\$224,042	\$20,127	\$0
Residential/Local	\$11,181,546	\$2,277	\$228,071	\$28,657
Grand Total:	\$24,194,587	\$547,430	\$253,708	\$28,657

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 01/25/2018

Scenario: 2018 PMP - \$5M 10Pt Increase in PCI

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$5,000,000	3%	2020	\$5,000,000	3%	2022	\$5,000,000	3%
2019	\$5,000,000	3%	2021	\$5,000,000	3%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	63	17.77	38.24
2019	55	64	13.98	30.99
2020	52	66	10.76	25.91
2021	50	67	13.61	29.58
2022	47	68	20.43	43.74

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	31.2%	8.2%	19.1%	0.0%	58.5%
II / III	2.9%	1.2%	6.9%	0.0%	11.0%
IV	2.2%	0.9%	11.8%	0.0%	14.9%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	36.6%	11.7%	30.4%	0.0%	78.6%
II / III	0.0%	0.0%	0.5%	0.0%	0.5%
IV	0.0%	0.0%	3.0%	0.0%	3.0%
V	0.0%	0.0%	17.8%	0.0%	17.8%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$9,4M Unconstrained
Budget

Year	PM	Budget	Rehabilitation		Preventative Maintenance		Surplus PM	Deferred	Stop Gap	
2018	3%	\$9,400,000	II	\$416,048	Non-Project	\$152,545	\$0	\$16,579,645	Funded	\$152,517
			III	\$1,840,734					Unmet	\$0
			IV	\$3,634,520	Project	\$0				
			V	\$3,203,453						
			Total	\$9,094,755						
			Project	\$0						
2019	3%	\$9,400,000	II	\$141,624	Non-Project	\$275,870	\$0	\$13,938,851	Funded	\$11,638
			III	\$534,894					Unmet	\$0
			IV	\$1,863,567	Project	\$0				
			V	\$6,572,070						
			Total	\$9,112,155						
			Project	\$0						
2020	3%	\$9,400,000	II	\$192,809	Non-Project	\$282,468	\$0	\$10,731,885	Funded	\$4,569
			III	\$799,132					Unmet	\$0
			IV	\$1,434,838	Project	\$0				
			V	\$6,686,043						
			Total	\$9,112,822						
			Project	\$0						
2021	3%	\$9,400,000	II	\$149,224	Non-Project	\$298,817	\$0	\$7,288,112	Funded	\$10,888
			III	\$0					Unmet	\$0
			IV	\$1,123,899	Project	\$0				
			V	\$7,817,090						
			Total	\$9,090,213						
			Project	\$0						
2022	3%	\$9,400,000	II	\$45,497	Non-Project	\$284,318	\$0	\$2,316,500	Funded	\$0
			III	\$0					Unmet	\$0
			IV	\$696,718	Project	\$0				
			V	\$8,372,182						
			Total	\$9,114,397						
			Project	\$0						

Summary

Functional Class	Rehabilitation	Prev. Maint.	Funded Stop Gap	Unmet Stop Gap
Arterial	\$8,302,129	\$845,347	\$0	\$0
Collector	\$4,519,525	\$230,507	\$0	\$0
Residential/Local	\$32,702,688	\$218,164	\$179,611	\$0
Grand Total:	\$45,524,342	\$1,294,018	\$179,611	\$0

Scenarios - Network Condition Summary

Interest: 3%

Inflation: 4%

Printed: 12/07/2017

Scenario: 2017 PMP - \$9,4M Unconstrained
Budget

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$9,400,000	3%	2020	\$9,400,000	3%	2022	\$9,400,000	3%
2019	\$9,400,000	3%	2021	\$9,400,000	3%			

Projected Network Average PCI by year

Year	Never Treated	With Selected Treatment	Treated Centerline Miles	Treated Lane Miles
2018	57	66	27.70	58.50
2019	55	71	16.27	36.06
2020	52	75	16.77	38.53
2021	50	79	18.99	44.54
2022	47	83	35.89	76.58

Percent Network Area by Functional Class and Condition Category

Condition in base year 2018, prior to applying treatments.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	23.7%	6.2%	9.4%	0.0%	39.4%
II / III	8.9%	2.2%	13.1%	0.0%	24.2%
IV	3.6%	1.9%	15.4%	0.0%	20.8%
V	0.3%	1.3%	14.0%	0.0%	15.6%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2018 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	31.5%	9.5%	22.5%	0.0%	63.5%
II / III	2.9%	1.2%	6.0%	0.0%	10.1%
IV	2.2%	0.9%	10.3%	0.0%	13.5%
V	0.0%	0.0%	13.0%	0.0%	13.0%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

Condition in year 2022 after schedulable treatments applied.

Condition	Arterial	Collector	Res/Loc	Other	Total
I	36.6%	11.7%	46.8%	0.0%	95.0%
II / III	0.0%	0.0%	0.5%	0.0%	0.5%
IV	0.0%	0.0%	3.0%	0.0%	3.0%
V	0.0%	0.0%	1.4%	0.0%	1.4%
Total	36.6%	11.7%	51.8%	0.0%	100.0%

E. ANNUAL WORK PROGRAM – \$500K Post SB-1 w/o Measure C

SECTIONS SELECTED FOR TREATMENT

This list is generated from the budget scenario that reflects the most likely annual budget to be achieved. It basically tells you which sections can be treated each year given a constrained budget.

The header portion of the report tells you interest rate, inflation rate, budget level, and preventive maintenance allocation assumptions.

In the top left in bold on the first page you will find the following: **Year: 2018**

A similar type header will be found at the start of each year's suggested treatments for each year of the analysis.

The following are descriptions of fields in this report:

Street Name:	Street Name
Beginning Location:	Beginning location of section
Ending Location:	End location of section
Street ID:	Street Identifier
Section ID:	Section Identifier
FC:	Functional Class (A-Arterial, C-Collector, R-Residential, O - Other)
Surface:	Surface Type - Original Pavement (AC), Overlay (AC/AC), Surface Treatment (ST), and Portland Cement Concrete (PCC)
PCI:	An approximation of what the PCI would be if the recommended treatment was done
Cost:	Cost for entire treatment (based on unit costs defined in decision tree)
Rating:	This number is a ranking of cost-effectiveness by treatment. The number is for ranking purposes only
Treatment:	Suggested treatment for each section with total cost for the type of treatment
Year Total:	At the end of each year's section you will find a total of the treatment costs for that year.

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$500,000	3%	2020	\$500,000	3%	2022	\$500,000	3%
2019	\$500,000	3%	2021	\$500,000	3%			

Year: 2018

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Treatment			Cost	Rating	Treatment
										Current PCI	PCI Before	PCI After			
CRESTVIEW DR E	END	NOTTINGHAM DR	CRESTDRE	0010	160	28	4,480	R	AC	45	45	100	\$15,929	13,971	THICK OVERLAY
Treatment Total													\$15,929		
ELLIOTT RD E	ALMOND ST	QUEEN DR	ELLIORDE	0040	465	36	16,740	A	AC	61	61	100	\$50,220	22,853	THIN OVERLAY
Treatment Total													\$50,220		
APPLEVIEW WY E	PENTZ RD N	END	APPLEWYE	0010	844	28	23,632	R	AC	65	65	75	\$6,565	41,182	TYPE 3 MICRO
BADER MINE RD N	SKYWAY	PARADISE URBAN LIMITS	BADERRDN	0010	850	14	11,900	R	AC	65	65	75	\$3,306	41,182	TYPE 3 MICRO
BLACK OLIVE ST N	FIR ST	WILLOW ST	BLACKSTN	0060	600	22	13,200	R	AC	65	65	75	\$3,667	41,144	TYPE 3 MICRO
CABERNET LN N	CLARK RD	GATE LN	CABERLNN	0010	525	28	14,700	R	AC	69	69	78	\$4,084	42,282	TYPE 3 MICRO
CATHY LN N	PEARSON RD	END	CATHYLN	0010	575	30	17,250	R	AC	67	67	76	\$4,792	41,775	TYPE 3 MICRO
CHANDLER DR E	REDBUD DR	ACORN RIDGE DR	CHANDDER	0010	1,195	28	33,460	R	AC	66	66	76	\$9,295	41,511	TYPE 3 MICRO
CHANDLER DR E	ACORN RIDGE DR	PINEWOOD DR	CHANDDER	0020	440	28	12,320	R	AC	68	68	77	\$3,423	42,078	TYPE 3 MICRO
CHERRY LN N	PEARSON RD	END	CHERRLN	0010	1,390	22	30,580	R	AC	64	64	74	\$8,495	40,917	TYPE 3 MICRO
COUNTRY CLUB DR N	ROYAL CANYON DR	FALCON VIEW CT	COUNTDRN	0020	2,550	26	66,300	R	AC	64	64	74	\$18,417	40,917	TYPE 3 MICRO
CRESTVIEW DR E	NOTTINGHAM DR	CRESTWOOD DR	CRESTDRE	0020	515	28	14,420	R	AC	63	63	73	\$4,006	40,517	TYPE 3 MICRO
DEBBIE LN N	MERIAM RD	END	DEBBILNN	0020	528	24	12,672	R	AC	66	66	76	\$3,520	41,548	TYPE 3 MICRO
ELLIOTT RD E	MAXWELL DR	CLARK RD	ELLIORDE	0070	1,580	32	50,560	A	AC	65	65	74	\$19,663	42,386	TYPE 3 MICRO
ELLIOTT RD E	COPELAND RD	BETTEN COURT LN	ELLIORDE	0090	670	29	19,430	A	AC	65	65	74	\$7,557	42,386	TYPE 3 MICRO
FOSTER RD N	APPLE LN E	CONKLIN LN	FOSTERDN	0030	165	21	3,465	C	AC	61	60	71	\$963	35,850	TYPE 3 MICRO
GATE LN E	N. END	1602 GATE LN	GATE LNE	0010	1,030	28	28,840	R	AC	68	68	77	\$8,012	42,084	TYPE 3 MICRO

** - Treatment from Project Selection

1

MTC StreetSaver

Scenarios Criteria:

SS1026

340

Attachment B

City of Paradise

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year: 2018

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
HICKORY WY N	SUNBURST DR	END	HICKOWY N	0020	211	27	5,697	R	AC	62	62	72	\$1,583	40,270	TYPE 3 MICRO
HIMMEL ST N	BILLE RD	COUNTRY OAK DR	HIMMEST N	0010	1,170	32	37,440	R	AC	64	64	74	\$10,400	40,917	TYPE 3 MICRO
JOSEPH'S CT E	COUNTRY CLUB DR	END	JOSEPCTE	0010	400	29	11,600	R	AC	65	65	75	\$3,223	41,182	TYPE 3 MICRO
N. LIBBY RD	HAZELWOOD DR	DELIA	LIBBYRDN	0040	890	22	19,580	R	AC	69	69	78	\$5,439	42,282	TYPE 3 MICRO
MALIBU DR E	PENTZ RD	ROYAL CANYON DR	MALIBDRE	0010	1,970	29	57,130	R	AC	62	62	72	\$15,870	40,270	TYPE 3 MICRO
MAXWELL DR N	GREENWOOD DR	SKYWAY	MAXWEDR N	0040	370	33	12,210	R	AC	67	67	76	\$3,392	41,775	TYPE 3 MICRO
MCKALE RD E	CLARK RD	END	MCKALRD E	0010	830	36	29,880	R	AC	67	67	76	\$8,300	41,775	TYPE 3 MICRO
NEAL RD N	WAYLAND RD	RIVENDELL LN	NEAL RDN	0010	1,230	22	27,060	A	AC	68	68	77	\$10,524	43,657	TYPE 3 MICRO
NOTTINGHAM PARK PW E	CRESTVIEW DR	END	NOTTI E	0010	690	33	22,770	R	AC	69	69	78	\$6,325	42,282	TYPE 3 MICRO
NUNNELLY RD E	ACADEMY DR	CLARK RD	NUNNERD E	0010	2,745	38	104,310	R	AC	69	69	78	\$28,975	42,282	TYPE 3 MICRO
NUNNELLY RD E	GOLDEN OAKS RD	COPELAND RD	NUNNERD E	0030	650	22	14,300	R	AC	65	65	75	\$3,973	41,182	TYPE 3 MICRO
NUNNELLY RD E	COPELAND RD	NEWLAND RD	NUNNERD E	0040	550	22	12,100	R	AC	62	62	72	\$3,362	40,270	TYPE 3 MICRO
NUNNELLY RD E	NEWLAND RD	INGALLS RD	NUNNERD E	0050	580	22	12,760	R	AC	62	62	72	\$3,545	40,270	TYPE 3 MICRO
OAK WY N	BILLE RD	WALTON'S MTN RD	OAK WYN	0010	320	22	7,040	R	AC	60	60	71	\$1,956	39,636	TYPE 3 MICRO
PARK WAY DR N	BENNET RD	END	PARK DRN	0010	800	34	27,200	R	AC	69	69	78	\$7,556	42,284	TYPE 3 MICRO
PENTZ RD N	COUNTRY CLUB DR	GOLF RD	PENTZRD N	0020	1,900	22	41,800	A	AC	65	65	75	\$16,256	42,482	TYPE 3 MICRO
PENTZ RD N	GOLF RD	STEARNS RD	PENTZRD N	0030	800	22	17,600	A	AC	64	64	74	\$6,845	42,120	TYPE 3 MICRO
PENTZ RD N	STEARNS RD	SALIDA WY	PENTZRD N	0040	1,150	22	25,300	A	AC	65	65	75	\$9,839	42,482	TYPE 3 MICRO
PENTZ RD N	SALIDA WY	PEARSON RD	PENTZRD N	0050	1,140	22	25,080	A	AC	61	61	71	\$9,754	41,017	TYPE 3 MICRO
PRINCETON WY N	PRINCETON CIR	END	PRINCWY N	0010	230	21	4,830	R	AC	66	66	76	\$1,342	41,550	TYPE 3 MICRO

** - Treatment from Project Selection

2

MTC StreetSaver

Scenarios Criteria:

SS1026

341

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year: 2018

Year: 2018											Treatment				
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment
SAWMILL RD N	ROSEMARY CT	BOYDEN LN	SAWMIRD N	0070	600	21	12,600	A	AC	69	69	78	\$4,900	43,918	TYPE 3 MICRO
SEQUOIA CT	ROCKY LN	END	SEQUEST	0010	500	24	12,000	R	AC	69	69	78	\$3,334	42,284	TYPE 3 MICRO
SHADOWBROOK WY E	CLARK RD	END	SHADOWY E	0010	450	32	14,400	R	AC	65	65	75	\$4,000	41,183	TYPE 3 MICRO
SKYWAY N	ELLIOT RD	OLIVER RD	SKYWA N	0180	1,190	62	73,780	A	AC	65	65	75	\$28,693	42,482	TYPE 3 MICRO
SKYWAY N	OLIVER RD	LUCKY JOHN RD	SKYWA N	0200	1,840	62	114,080	A	AC	64	64	74	\$44,365	42,120	TYPE 3 MICRO
SKYWAY N	LUCKY JOHN RD	MAXWELL DR	SKYWA N	0220	1,030	62	63,860	A	AC	61	61	71	\$24,835	41,017	TYPE 3 MICRO
TOKAY CT E	COUNTRY CLUB DR	END	TOKAYCT E	0010	500	34	17,000	R	AC	69	69	78	\$4,723	42,284	TYPE 3 MICRO
VALLEY RIDGE DR N	VALLEY VIEW DR (NORTH)	PVMT CHNG (179 VALLEY RIDGE DR)	VALLEDRE	0010	1,150	28	32,200	R	AC	68	68	77	\$8,945	42,084	TYPE 3 MICRO
WAGGONER RD E	LUCKY JOHN RD	GREGORY LN	WAGGOR DE	0010	980	18	17,640	R	AC	61	61	71	\$4,900	39,942	TYPE 3 MICRO
WAGSTAFF RD E	OLIVER RD	GRAHAM RD	WAGSTRD E	0010	1,200	20	24,000	A	AC	66	66	75	\$9,334	42,926	TYPE 3 MICRO
WAGSTAFF RD E	GREGORY LN	PARAGLIN WY	WAGSTRD E	0040	1,145	20	22,900	A	AC	62	62	72	\$8,906	41,279	TYPE 3 MICRO
ZENITH LN	DEAN RD	END	ZENITLN	0010	550	32	17,600	R	AC	67	67	76	\$4,889	41,776	TYPE 3 MICRO
										Treatment Total		\$416,048			
Year 2018 Area Total							1,311,696		Year 2018 Total		\$482,197				

Year: 2019

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
WAGSTAFF RD E	GRAHAM RD	LUCKY JOHN RD	WAGSTRD E	0020	1,410	20	28,200	A	AC	45	41	100	\$110,795	20,748	THICK OVERLAY
										Treatment Total		\$110,795			
ELLIOTT RD E	QUEEN DR	CAMINO	ELLIORDE	0050	1,100	34	37,400	A	AC	67	64	100	\$116,688	20,677	THIN OVERLAY
SKYWAY N	WAGSTAFF RD	KEMEN LN	SKYWA N	0320	710	46	32,660	A	AC	66	63	100	\$101,900	21,014	THIN OVERLAY
										Treatment Total		\$218,588			

** - Treatment from Project Selection

Scenarios Criteria:

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year: 2019

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
BILLE RD E	CLIFF DR	WAGSTAFF RD	BILLERDE	0010	1,050	22	23,100	A	AC	70	67	77	\$9,343	41,777	TYPE 3 MICRO
BILLE RD E	WAGSTAFF RD	OLIVER RD	BILLERDE	0020	950	22	20,900	A	AC	71	68	78	\$8,453	42,126	TYPE 3 MICRO
COUNTRY OAK DR	SAWMILL DR	HIMMEL ST	COOADR	0010	1,210	36	43,560	R	AC	70	68	78	\$12,584	40,484	TYPE 3 MICRO
COUNTRY CLUB DR N	PENTZ RD	ROYAL CANYON DR	COUNTDR N	0010	1,500	36	54,000	R	AC	70	68	78	\$15,600	40,484	TYPE 3 MICRO
FOSTER RD N	APPLE LN E	CONKLIN LN	FOSTERD N	0030	165	21	3,465	C	AC	61	68	78	\$1,001	39,403	TYPE 3 MICRO
HOLLYBROOK LN	PENTZ RD	END	HOBR LN	0010	660	24	15,840	R	AC	70	68	78	\$4,576	40,484	TYPE 3 MICRO
NEAL RD N	SUTTER RD	MARLEE LN	NEAL RDN	0070	540	22	11,880	A	AC	71	69	78	\$4,805	42,159	TYPE 3 MICRO
OAK WY N	BILLE RD	WALTON'S MTN RD	OAK WYN	0010	320	22	7,040	R	AC	60	69	78	\$2,034	40,625	TYPE 3 MICRO
PENTZ RD N	SALIDA WY	PEARSON RD	PENTZRD N	0050	1,140	22	25,080	A	AC	61	69	78	\$10,144	42,257	TYPE 3 MICRO
ROE RD E	TOYON LN	FARVIEW CT	ROE RDE	0050	390	20	7,800	C	AC	72	69	78	\$2,254	39,984	TYPE 3 MICRO
ROYAL CANYON DR N	COUNTRY CLOB DR	MALIBU DR	ROYALDR N	0010	920	27	24,840	R	AC	71	69	78	\$7,176	40,754	TYPE 3 MICRO
SCOTTWOOD RD N	BUSCHMANN RD	HIGHLAND LN	SCOTTRD N	0040	651	25	16,275	R	AC	70	68	78	\$4,702	40,485	TYPE 3 MICRO
SIERRA PARK DR N	HIGHLAND LN	PEARSON RD	SIERRDRN	0030	350	18	6,300	R	AC	71	69	78	\$1,820	40,754	TYPE 3 MICRO
SKYWAY N	VISTA WY	JEWELL RD	SKYWA N	0060	1,290	60	77,400	A	AC	70	68	77	\$31,304	41,866	TYPE 3 MICRO
SKYWAY N	LUCKY JOHN RD	MAXWELL DR	SKYWA N	0220	1,030	62	63,860	A	AC	61	69	78	\$25,828	42,257	TYPE 3 MICRO
Treatment Total													\$141,624		
Year 2019 Area Total							499,600						Year 2019 Total	\$471,007	

Year: 2020

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
OLIVER RD N	MADRONE WY	MEYERS LN	OLIVERDN	0070	590	22	12,980	A	AC	49	42	100	\$53,037	19,863	THICK OVERLAY
VALSTREAM DR N	OAKMORE DR	END	VALSTDRN	0010	264	25	6,600	R	AC	45	40	100	\$25,382	13,242	THICK OVERLAY
Treatment Total													\$78,419		
BUSCHMANN RD E	FOSTER RD N	SCOTTWOOD RD	BUSCHRD E	0010	1,315	26	34,190	A	AC	68	63	100	\$110,940	20,397	THIN OVERLAY

** - Treatment from Project Selection

Scenarios Criteria:

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year: 2020

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
OLIVER RD N	BILLE RD	MADRONE WY	OLIVERDN	0060	600	22	13,200	A	AC	69	64	100	\$42,832	19,957	THIN OVERLAY
WAGSTAFF RD E	ROCKY LN	MOSS LN	WAGSTRD E	0080	655	28	18,340	A	AC	69	64	100	\$59,510	19,954	THIN OVERLAY
											Treatment Total		\$213,282		
BUSCHMANN RD E	OAK KNOLL RD	CLARK RD	BUSCHRD E	0060	670	26	17,420	C	AC	73	67	77	\$5,234	37,340	TYPE 3 MICRO
CRESTVIEW DR E	PRIMROSE LN	VALLEY VIEW DR	CRESTDR E	0060	830	20	16,600	R	AC	72	69	78	\$4,988	38,968	TYPE 3 MICRO
HICKORY WY N	SUNBURST DR	END	HICKOWY N	0020	211	27	5,697	R	AC	62	69	78	\$1,712	39,052	TYPE 3 MICRO
MALIBU DR E	PENTZ RD	ROYAL CANYON DR	MALIBDRE	0010	1,970	29	57,130	R	AC	62	69	78	\$17,165	39,052	TYPE 3 MICRO
NEAL RD N	MARLEE LN	ROE RD	NEAL RDN	0080	170	22	3,740	A	AC	73	68	78	\$1,574	40,481	TYPE 3 MICRO
NUNNELLY RD E	COPELAND RD	NEWLAND RD	NUNNERD E	0040	550	22	12,100	R	AC	62	69	78	\$3,636	39,052	TYPE 3 MICRO
NUNNELLY RD E	NEWLAND RD	INGALLS RD	NUNNERD E	0050	580	22	12,760	R	AC	62	69	78	\$3,834	39,052	TYPE 3 MICRO
PENTZ RD N	PARADISE URBAN LIMIT	COUNTRY CLUB DR	PENTZRD N	0010	490	33	16,170	A	AC	73	68	78	\$6,802	40,483	TYPE 3 MICRO
PENTZ RD N	GOLF RD	STEARNS RD	PENTZRD N	0030	800	22	17,600	A	AC	64	69	78	\$7,403	40,690	TYPE 3 MICRO
SKYWAY N	JEWELL RD	BLACK OLIVE DR	SKYWA N	0080	890	60	53,400	A	AC	72	67	77	\$22,462	40,098	TYPE 3 MICRO
SKYWAY N	OLIVER RD	LUCKY JOHN RD	SKYWA N	0200	1,840	62	114,080	A	AC	64	69	78	\$47,985	40,690	TYPE 3 MICRO
SKYWAY N	ROCHELLE LN	TOMASSON LN	SKYWA N	0280	1,390	46	63,940	A	AC	72	67	77	\$26,895	40,098	TYPE 3 MICRO
SKYWAY N	TOMASSON LN	WAGSTAFF RD	SKYWA N	0300	1,285	46	59,110	A	AC	73	68	78	\$24,863	40,483	TYPE 3 MICRO
TWIN OAKS DR N	WAGSTAFF RD	BROOK WY	TWIN DRN	0010	395	28	11,060	R	AC	72	69	78	\$3,323	38,998	TYPE 3 MICRO
WAGGONER RD E	LUCKY JOHN RD	GREGORY LN	WAGGOR DE	0010	980	18	17,640	R	AC	61	68	77	\$5,300	38,912	TYPE 3 MICRO
WAGSTAFF RD E	GREGORY LN	PARAGLIN WY	WAGSTRD E	0040	1,145	20	22,900	A	AC	62	68	77	\$9,633	40,223	TYPE 3 MICRO
											Treatment Total		\$192,809		

** - Treatment from Project Selection

Scenarios Criteria:

Attachment B

City of Paradise

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o Measure C

Year 2020 Area Total								586,657		Year 2020 Total			\$484,510		
Year: 2021										Treatment					
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment
CLARK RD N	ELLIOTT RD	MAPLE PARK DR	CLARKRD N	0040	780	56	43,680	A	AC	70	63	100	\$147,403	19,719	THIN OVERLAY
ELLIOTT RD E	CAMINO	MAXWELL DR	ELLIORDE	0060	1,140	32	36,480	A	AC	71	64	100	\$123,106	19,343	THIN OVERLAY
Treatment Total												\$270,509			
CHERRY LN N	PEARSON RD	END	CHERRLN N	0010	1,390	22	30,580	R	AC	64	69	78	\$9,556	37,560	TYPE 3 MICRO
COUNTRY CLUB DR N	ROYAL CANYON DR	FALCON VIEW CT	COUNTDR N	0020	2,550	26	66,300	R	AC	64	69	78	\$20,717	37,560	TYPE 3 MICRO
CRESTVIEW DR E	NOTTINGHAM DR	CRESTWOOD DR	CRESTDRE	0020	515	28	14,420	R	AC	63	68	77	\$4,506	37,408	TYPE 3 MICRO
ELLIOTT RD E	MAXWELL DR	CLARK RD	ELLIORDE	0070	1,580	32	50,560	A	AC	65	68	77	\$22,118	38,770	TYPE 3 MICRO
ELLIOTT RD E	COPELAND RD	BETTEN COURT LN	ELLIORDE	0090	670	29	19,430	A	AC	65	68	77	\$8,500	38,770	TYPE 3 MICRO
FALCON VIEW CT N	COUNTRY CLUB DR	END	FALCOCT N	0010	450	27	12,150	R	AC	74	69	78	\$3,797	37,607	TYPE 3 MICRO
HIMMEL ST N	BILLE RD	COUNTRY OAK DR	HIMMEST N	0010	1,170	32	37,440	R	AC	64	69	78	\$11,699	37,560	TYPE 3 MICRO
PENTZ RD N	COUNTRY CLUB DR	GOLF RD	PENTZRD N	0020	1,900	22	41,800	A	AC	65	68	77	\$18,286	38,801	TYPE 3 MICRO
PENTZ RD N	STEARNS RD	SALIDA WY	PENTZRD N	0040	1,150	22	25,300	A	AC	65	68	77	\$11,068	38,801	TYPE 3 MICRO
REDBUD DR N	130' N/O CHANDLER DR	END	REDBUDR N	0050	780	28	21,840	R	AC	73	68	77	\$6,825	37,414	TYPE 3 MICRO
ROE RD E	NEAL RD	HARMONY LN	ROE RDE	0010	620	21	13,020	C	AC	75	67	76	\$4,069	35,646	TYPE 3 MICRO
ROE RD E	WILSON LN	JARVIS LN	ROE RDE	0030	1,130	20	22,600	C	AC	75	67	76	\$7,062	35,646	TYPE 3 MICRO
ROE RD E	FOSTER RD	PALOS VERDE LN	ROE RDE	0080	650	20	13,000	C	AC	77	69	78	\$4,063	37,127	TYPE 3 MICRO
SKYWAY N	NEAL RD	VISTA WY	SKYWA N	0040	735	60	44,100	A	AC	76	69	78	\$19,292	39,123	TYPE 3 MICRO
SKYWAY N	ELLIOT RD	OLIVER RD	SKYWA N	0180	1,190	62	73,780	A	AC	65	68	77	\$32,275	38,801	TYPE 3 MICRO
STEARNS RD E	PENTZ RD	COUNTRY CLUB DR	STEARRD E	0050	1,500	22	33,000	R	AC	73	68	77	\$10,312	37,414	TYPE 3 MICRO
WAGSTAFF RD E	OLIVER RD	GRAHAM RD	WAGSTRD E	0010	1,200	20	24,000	A	AC	66	69	78	\$10,499	39,010	TYPE 3 MICRO

** - Treatment from Project Selection

Scenarios Criteria:

6

SS1026

MTC StreetSaver

345

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o Measure C

		Treatment Total	\$204,644
Year 2021 Area Total	623,480	Year 2021 Total	\$475,153

Year: 2022

Year: 2022											Treatment				
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment
PRINCETON CR E	PRINCETON WY	END	PRINCCRE	0010	250	22	5,500	R	AC	54	45	100	\$22,878	11,919	THICK OVERLAY
ROE RD E	SCOTTWOOD RD	BUCKBOARD LN	ROE RDE	0100	410	16	6,560	A	AC	56	44	100	\$28,992	18,223	THICK OVERLAY
											Treatment Total		\$51,870		
OLIVER RD N	SKYWAY	CAMELLIA DR (WEST)	OLIVERDN	0010	760	25	19,000	A	AC	73	64	100	\$66,682	18,636	THIN OVERLAY
WAGSTAFF RD E	BERKSHIRE AVE	ROCKY LN	WAGSTRD E	0070	1,700	28	47,600	A	AC	72	62	100	\$167,056	19,000	THIN OVERLAY
											Treatment Total		\$233,738		
ACORN RIDGE DR E	CHANDLER DR	END	ACORNDR E	0010	2,420	24	58,080	R	AC	75	68	78	\$18,874	35,992	TYPE 3 MICRO
APPLEVIEW WY E	PENTZ RD N	END	APPLEWY E	0010	844	28	23,632	R	AC	65	68	77	\$7,680	35,978	TYPE 3 MICRO
BADER MINE RD N	SKYWAY	PARADISE URBAN LIMITS N	BADERRD	0010	850	14	11,900	R	AC	65	68	77	\$3,868	35,978	TYPE 3 MICRO
BARTELS PL E	VALLEY VIEW DR	REDBUD DR	BARTEPLE	0010	430	28	12,040	R	AC	76	69	79	\$3,913	36,248	TYPE 3 MICRO
BLACK OLIVE ST N	FIR ST	WILLOW ST	BLACKSTN	0060	600	22	13,200	R	AC	65	68	77	\$4,290	35,973	TYPE 3 MICRO
BUSCHMANN RD E	SCOTTWOOD RD	BERRY CREEK DR	BUSCHRD E	0020	1,155	26	30,030	C	AC	79	69	78	\$9,759	35,354	TYPE 3 MICRO
CHANDLER DR E	REDBUD DR	ACORN RIDGE DR	CHANDDR E	0010	1,195	28	33,460	R	AC	66	69	78	\$10,874	36,116	TYPE 3 MICRO
DEBBIE LN N	MERIAM RD	END	DEBBILNN	0020	528	24	12,672	R	AC	66	69	78	\$4,118	36,140	TYPE 3 MICRO
GREEN OAK DR E	PVMT CHNG	END	GREENDR E	0020	440	24	10,560	R	AC	76	69	79	\$3,432	36,248	TYPE 3 MICRO
JOSEPH'S CT E	COUNTRY CLUB DR	END	JOSEPCTE	0010	400	29	11,600	R	AC	65	68	77	\$3,770	35,978	TYPE 3 MICRO
NEAL RD N	WAYLAND RD	RIVENDELL LN	NEAL RDN	0010	1,230	22	27,060	A	AC	68	68	78	\$12,311	37,405	TYPE 3 MICRO
NUNNELLY RD E	GOLDEN OAKS RD	COPELAND RD	NUNNERD E	0030	650	22	14,300	R	AC	65	68	77	\$4,647	35,978	TYPE 3 MICRO

** - Treatment from Project Selection

7

MTC StreetSaver

Scenarios Criteria:

SS1026

346

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$500K - Post SB-1 w/o
Measure C

Year: 2022

Year: 2022											Treatment					
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment	
PEARSON RD E	ALMOND ST	BLACK OLIVE ST	PEARSRD E	0060	380	58	22,040	C	AC	78	68	77	\$7,163	34,862	TYPE 3 MICRO	
PRINCETON WY N	PRINCETON CIR	END	PRINCWY N	0010	230	21	4,830	R	AC	66	69	78	\$1,570	36,142	TYPE 3 MICRO	
ROYAL CANYON DR N	MALIBU DR	END	ROYALDR N	0020	400	24	9,600	R	AC	75	68	78	\$3,120	35,997	TYPE 3 MICRO	
SAWMILL RD N	ROSEMARY CT	BOYDEN LN	SAWMIRD N	0070	600	21	12,600	A	AC	69	69	78	\$5,733	37,610	TYPE 3 MICRO	
SHADOWBROOK WY E	CLARK RD	END	SHADOWY E	0010	450	32	14,400	R	AC	65	68	77	\$4,680	35,979	TYPE 3 MICRO	
SKYWAY N	PINE HAVEN DR	NEAL RD	SKYWA N	0010	1,650	58	95,700	A	AC	77	68	77	\$43,539	37,348	TYPE 3 MICRO	
VALLEY RIDGE DR N	POINT WEST DR	VALLEY VIEW DR (SOUTH)	VALLEDRE	0030	1,850	28	51,800	R	AC	75	68	78	\$16,833	35,997	TYPE 3 MICRO	
VALLEY VIEW DR N	BORTLES PL	VALLEY RIDGE DR (NORTH)	VAVIDR	0010	2,150	24	51,600	C	AC	79	69	78	\$16,768	35,478	TYPE 3 MICRO	
WAGSTAFF RD E	PARAGLIN WY	SKYWAY	WAGSTRD E	0050	790	26	20,540	A	AC	78	69	78	\$9,345	37,586	TYPE 3 MICRO	
										Treatment Total			\$196,287			
Year 2022 Area Total							620,304			Year 2022 Total			\$481,895			
Total Section Area:							3,641,737			Grand Total			\$2,394,762			

** - Treatment from Project Selection

Scenarios Criteria:



City of Paradise

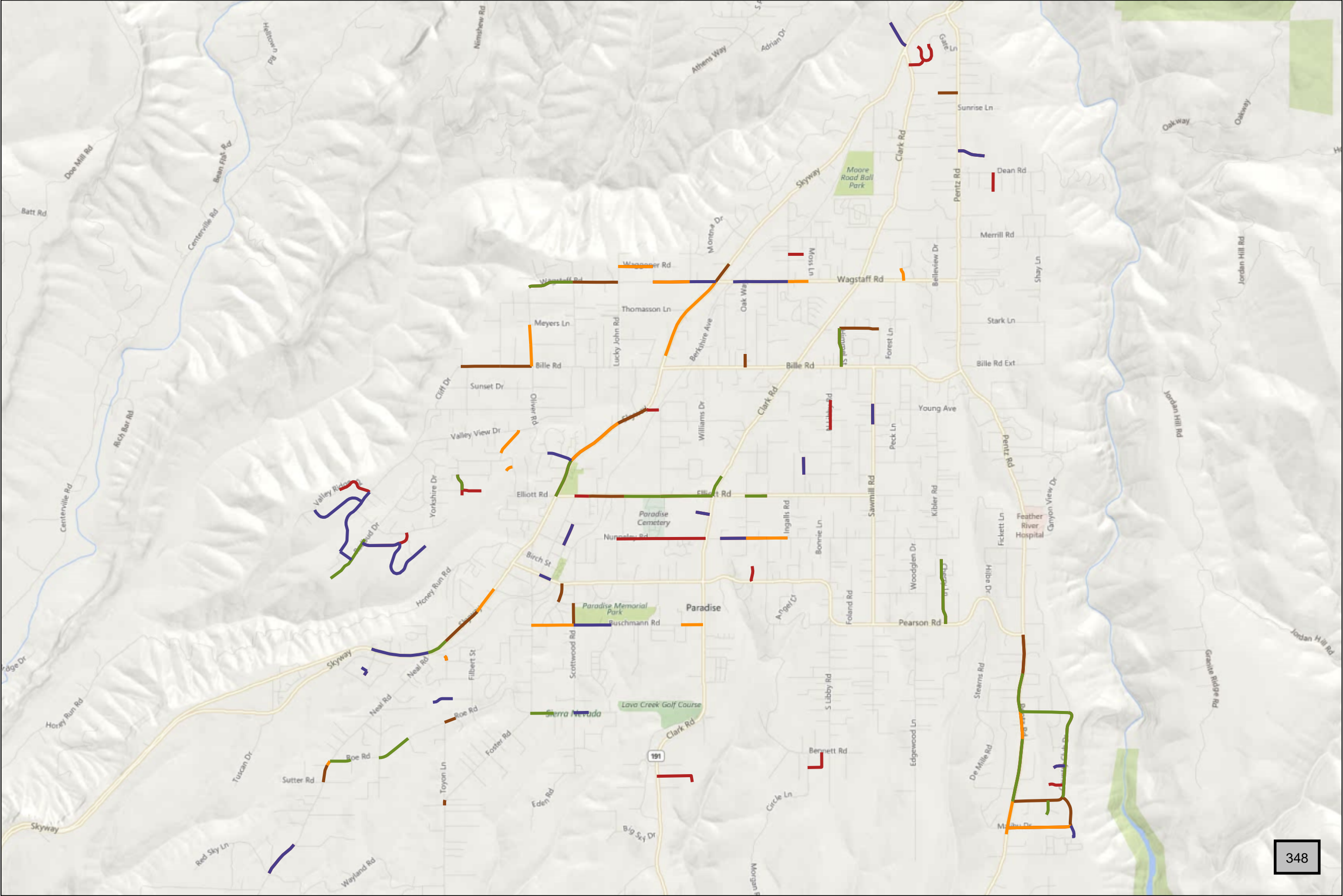
Attachment B

Scenario Years by Treatment

2017 PMP - \$500K - Post SB-1 w/o Measure C - All Treatments - Printed: 12/12/2017

Feature Legend

- 2018
- 2019
- 2020
- 2021
- 2022



G. ANNUAL WORK PROGRAM – \$800K Post SB-1 w/ Measure C

SECTIONS SELECTED FOR TREATMENT

This list is generated from the budget scenario that reflects the most likely annual budget to be achieved. It basically tells you which sections can be treated each year given a constrained budget.

The header portion of the report tells you interest rate, inflation rate, budget level, and preventive maintenance allocation assumptions.

In the top left in bold on the first page you will find the following: **Year: 2018**

A similar type header will be found at the start of each year's suggested treatments for each year of the analysis.

The following are descriptions of fields in this report:

Street Name:	Street Name
Beginning Location:	Beginning location of section
Ending Location:	End location of section
Street ID:	Street Identifier
Section ID:	Section Identifier
FC:	Functional Class (A-Arterial, C-Collector, R-Residential, O - Other)
Surface:	Surface Type - Original Pavement (AC), Overlay (AC/AC), Surface Treatment (ST), and Portland Cement Concrete (PCC)
PCI:	An approximation of what the PCI would be if the recommended treatment was done
Cost:	Cost for entire treatment (based on unit costs defined in decision tree)
Rating:	This number is a ranking of cost-effectiveness by treatment. The number is for ranking purposes only
Treatment:	Suggested treatment for each section with total cost for the type of treatment
Year Total:	At the end of each year's section you will find a total of the treatment costs for that year.

Attachment B

City of Paradise

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year	Budget	PM	Year	Budget	PM	Year	Budget	PM
2018	\$800,000	3%	2020	\$800,000	3%	2022	\$800,000	3%
2019	\$800,000	3%	2021	\$800,000	3%			

Year: 2018

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Treatment			Cost	Rating	Treatment
										Current PCI	PCI Before	PCI After			
OLIVER RD N	SUNSET DR	PVMT CHNG (175' S/O BILLE RD)	OLIVERDN	0040	450	22	9,900	A	AC	41	41	100	\$37,400	21,654	THICK OVERLAY
OLIVER RD N	MADRONE WY	MEYERS LN	OLIVERDN	0070	590	22	12,980	A	AC	49	49	100	\$49,036	20,667	THICK OVERLAY
Treatment Total													\$86,436		
ELLIOTT RD E	ALMOND ST	QUEEN DR	ELLIORDE	0040	465	36	16,740	A	AC	61	61	100	\$50,220	22,853	THIN OVERLAY
FILBERT ST N	ROE RD	GREEN OAKS DR	FILBESTN	0010	416	23	9,568	R	AC	61	61	100	\$26,578	15,061	THIN OVERLAY
PENTZ RD N	CANYON VIEW DR	PEACH LN	PENTZRD N	0070	870	40	34,800	A	AC	60	60	100	\$104,400	23,139	THIN OVERLAY
PENTZ RD N	CLEAR BROOK LN	BILLE RD	PENTZRD N	0110	1,335	22	29,370	A	AC	62	62	100	\$88,110	22,439	THIN OVERLAY
Treatment Total													\$269,308		
APPLEVIEW WY E	PENTZ RD N	END	APPLEWY E	0010	844	28	23,632	R	AC	65	65	75	\$6,565	41,182	TYPE 3 MICRO
BADER MINE RD N	SKYWAY	PARADISE URBAN LIMITS N	BADERRD N	0010	850	14	11,900	R	AC	65	65	75	\$3,306	41,182	TYPE 3 MICRO
BLACK OLIVE ST N	FIR ST	WILLOW ST	BLACKSTN	0060	600	22	13,200	R	AC	65	65	75	\$3,667	41,144	TYPE 3 MICRO
CABERNET LN N	CLARK RD	GATE LN	CABERLN N	0010	525	28	14,700	R	AC	69	69	78	\$4,084	42,282	TYPE 3 MICRO
CATHY LN N	PEARSON RD	END	CATHYLN N	0010	575	30	17,250	R	AC	67	67	76	\$4,792	41,775	TYPE 3 MICRO
CHANDLER DR E	REDBUD DR	ACORN RIDGE DR	CHANDDR E	0010	1,195	28	33,460	R	AC	66	66	76	\$9,295	41,511	TYPE 3 MICRO
CHANDLER DR E	ACORN RIDGE DR	PINEWOOD DR	CHANDDR E	0020	440	28	12,320	R	AC	68	68	77	\$3,423	42,078	TYPE 3 MICRO
CHERRY LN N	PEARSON RD	END	CHERRLN N	0010	1,390	22	30,580	R	AC	64	64	74	\$8,495	40,917	TYPE 3 MICRO
COUNTRY CLUB DR N	ROYAL CANYON DR	FALCON VIEW CT	COUNTDR N	0020	2,550	26	66,300	R	AC	64	64	74	\$18,417	40,917	TYPE 3 MICRO
CRESTVIEW DR E	NOTTINGHAM DR	CRESTWOOD DR	CRESTDR E	0020	515	28	14,420	R	AC	63	63	73	\$4,006	40,517	TYPE 3 MICRO

** - Treatment from Project Selection

1

MTC StreetSaver

Scenarios Criteria:

SS1026

350

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2018

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
DEBBIE LN N	MERIAM RD	END	DEBBILNN	0020	528	24	12,672	R	AC	66	66	76	\$3,520	41,548	TYPE 3 MICRO
ELLIOTT RD E	MAXWELL DR	CLARK RD	ELLIORDE	0070	1,580	32	50,560	A	AC	65	65	74	\$19,663	42,386	TYPE 3 MICRO
ELLIOTT RD E	COPELAND RD	BETTEN COURT LN	ELLIORDE	0090	670	29	19,430	A	AC	65	65	74	\$7,557	42,386	TYPE 3 MICRO
FOSTER RD N	APPLE LN E	CONKLIN LN	FOSTERD N	0030	165	21	3,465	C	AC	61	60	71	\$963	35,850	TYPE 3 MICRO
GATE LN E	N. END	1602 GATE LN	GATE LNE	0010	1,030	28	28,840	R	AC	68	68	77	\$8,012	42,084	TYPE 3 MICRO
HICKORY WY N	SUNBURST DR	END	HICKOWY N	0020	211	27	5,697	R	AC	62	62	72	\$1,583	40,270	TYPE 3 MICRO
HIMMEL ST N	BILLE RD	COUNTRY OAK DR	HIMMEST N	0010	1,170	32	37,440	R	AC	64	64	74	\$10,400	40,917	TYPE 3 MICRO
JOSEPH'S CT E	COUNTRY CLUB DR	END	JOSEPCTE	0010	400	29	11,600	R	AC	65	65	75	\$3,223	41,182	TYPE 3 MICRO
N. LIBBY RD	HAZELWOO DR	DELIA	LIBBYRDN	0040	890	22	19,580	R	AC	69	69	78	\$5,439	42,282	TYPE 3 MICRO
MALIBU DR E	PENTZ RD	ROYAL CANYON DR	MALIBDRE	0010	1,970	29	57,130	R	AC	62	62	72	\$15,870	40,270	TYPE 3 MICRO
MAXWELL DR N	GREENWOOD DR	SKYWAY	MAXWEDR N	0040	370	33	12,210	R	AC	67	67	76	\$3,392	41,775	TYPE 3 MICRO
MCKALE RD E	CLARK RD	END	MCKALRD E	0010	830	36	29,880	R	AC	67	67	76	\$8,300	41,775	TYPE 3 MICRO
NEAL RD N	WAYLAND RD	RIVENDELL LN	NEAL RDN	0010	1,230	22	27,060	A	AC	68	68	77	\$10,524	43,657	TYPE 3 MICRO
NOTTINGHAM PARK PW E	CRESTVIEW DR	END	NOTTI E	0010	690	33	22,770	R	AC	69	69	78	\$6,325	42,282	TYPE 3 MICRO
NUNNELLY RD E	ACADEMY DR	CLARK RD	NUNNERD E	0010	2,745	38	104,310	R	AC	69	69	78	\$28,975	42,282	TYPE 3 MICRO
NUNNELLY RD E	GOLDEN OAKS RD	COPELAND RD	NUNNERD E	0030	650	22	14,300	R	AC	65	65	75	\$3,973	41,182	TYPE 3 MICRO
NUNNELLY RD E	COPELAND RD	NEWLAND RD	NUNNERD E	0040	550	22	12,100	R	AC	62	62	72	\$3,362	40,270	TYPE 3 MICRO
NUNNELLY RD E	NEWLAND RD	INGALLS RD	NUNNERD E	0050	580	22	12,760	R	AC	62	62	72	\$3,545	40,270	TYPE 3 MICRO
OAK WY N	BILLE RD	WALTON'S MTN RD	OAK WYN	0010	320	22	7,040	R	AC	60	60	71	\$1,956	39,636	TYPE 3 MICRO
PARK WAY DR N	BENNET RD	END	PARK DRN	0010	800	34	27,200	R	AC	69	69	78	\$7,556	42,284	TYPE 3 MICRO
PENTZ RD N	COUNTRY CLUB DR	GOLF RD	PENTZRD N	0020	1,900	22	41,800	A	AC	65	65	75	\$16,256	42,482	TYPE 3 MICRO

** - Treatment from Project Selection

2

MTC StreetSaver

Scenarios Criteria:

SS1026

351

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2018

Year: 2018											Treatment				
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment
PENTZ RD N	GOLF RD	STEARNS RD	PENTZRD N	0030	800	22	17,600	A	AC	64	64	74	\$6,845	42,120	TYPE 3 MICRO
PENTZ RD N	STEARNS RD	SALIDA WY	PENTZRD N	0040	1,150	22	25,300	A	AC	65	65	75	\$9,839	42,482	TYPE 3 MICRO
PENTZ RD N	SALIDA WY	PEARSON RD	PENTZRD N	0050	1,140	22	25,080	A	AC	61	61	71	\$9,754	41,017	TYPE 3 MICRO
PRINCETON WY N	PRINCETON CIR	END	PRINCWY N	0010	230	21	4,830	R	AC	66	66	76	\$1,342	41,550	TYPE 3 MICRO
SAWMILL RD N	ROSEMARY CT	BOYDEN LN	SAWMIRD N	0070	600	21	12,600	A	AC	69	69	78	\$4,900	43,918	TYPE 3 MICRO
SEQUOIA CT	ROCKY LN	END	SEQUCT	0010	500	24	12,000	R	AC	69	69	78	\$3,334	42,284	TYPE 3 MICRO
SHADOWBROOK WY E	CLARK RD	END	SHADOWY E	0010	450	32	14,400	R	AC	65	65	75	\$4,000	41,183	TYPE 3 MICRO
SKYWAY N	ELLIOT RD	OLIVER RD	SKYWA N	0180	1,190	62	73,780	A	AC	65	65	75	\$28,693	42,482	TYPE 3 MICRO
SKYWAY N	OLIVER RD	LUCKY JOHN RD	SKYWA N	0200	1,840	62	114,080	A	AC	64	64	74	\$44,365	42,120	TYPE 3 MICRO
SKYWAY N	LUCKY JOHN RD	MAXWELL DR	SKYWA N	0220	1,030	62	63,860	A	AC	61	61	71	\$24,835	41,017	TYPE 3 MICRO
TOKAY CT E	COUNTRY CLUB DR	END	TOKAYCT E	0010	500	34	17,000	R	AC	69	69	78	\$4,723	42,284	TYPE 3 MICRO
VALLEY RIDGE DR N	VALLEY VIEW DR (NORTH)	PVMT CHNG (179 VALLEY RIDGE DR)	VALLEDRE	0010	1,150	28	32,200	R	AC	68	68	77	\$8,945	42,084	TYPE 3 MICRO
WAGGONER RD E	LUCKY JOHN RD	GREGORY LN	WAGGOR DE	0010	980	18	17,640	R	AC	61	61	71	\$4,900	39,942	TYPE 3 MICRO
WAGSTAFF RD E	OLIVER RD	GRAHAM RD	WAGSTRD E	0010	1,200	20	24,000	A	AC	66	66	75	\$9,334	42,926	TYPE 3 MICRO
WAGSTAFF RD E	GREGORY LN	PARAGLIN WY	WAGSTRD E	0040	1,145	20	22,900	A	AC	62	62	72	\$8,906	41,279	TYPE 3 MICRO
ZENITH LN	DEAN RD	END	ZENITLN	0010	550	32	17,600	R	AC	67	67	76	\$4,889	41,776	TYPE 3 MICRO
										Treatment Total		\$416,048			
Year 2018 Area Total							1,403,834		Year 2018 Total		\$771,792				

** - Treatment from Project Selection

Scenarios Criteria:

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2019

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
CLARK RD N	NUNNELLY RD	SHADOWBROOK WY	CLARKRD N	0020	750	60	45,000	A	AC	48	44	100	\$176,800	20,438	THICK OVERLAY
OLIVER RD N	VALLEY VIEW DR	SUNSET DR	OLIVERDN	0030	1,150	22	25,300	A	AC	49	46	100	\$99,401	20,294	THICK OVERLAY
WAGSTAFF RD E	GRAHAM RD	LUCKY JOHN RD	WAGSTRD E	0020	1,410	20	28,200	A	AC	45	41	100	\$110,795	20,748	THICK OVERLAY
Treatment Total												\$386,996			
ELLIOTT RD E	QUEEN DR	CAMINO	ELLIORDE	0050	1,100	34	37,400	A	AC	67	64	100	\$116,688	20,677	THIN OVERLAY
SKYWAY N	WAGSTAFF RD	KEMEN LN	SKYWA N	0320	710	46	32,660	A	AC	66	63	100	\$101,900	21,014	THIN OVERLAY
TOPAZ CT N	CIRCLEWOOD DR	END	TOPAZCT N	0010	264	36	9,504	R	AC	65	63	100	\$27,456	13,896	THIN OVERLAY
Treatment Total												\$246,044			
BILLE RD E	CLIFF DR	WAGSTAFF RD	BILLERDE	0010	1,050	22	23,100	A	AC	70	67	77	\$9,343	41,777	TYPE 3 MICRO
BILLE RD E	WAGSTAFF RD	OLIVER RD	BILLERDE	0020	950	22	20,900	A	AC	71	68	78	\$8,453	42,126	TYPE 3 MICRO
COUNTRY OAK DR	SAWMILL DR	HIMMEL ST	COOADR	0010	1,210	36	43,560	R	AC	70	68	78	\$12,584	40,484	TYPE 3 MICRO
COUNTRY CLUB DR N	PENTZ RD	ROYAL CANYON DR	COUNTDR N	0010	1,500	36	54,000	R	AC	70	68	78	\$15,600	40,484	TYPE 3 MICRO
FOSTER RD N	APPLE LN E	CONKLIN LN	FOSTERD N	0030	165	21	3,465	C	AC	61	68	78	\$1,001	39,403	TYPE 3 MICRO
HOLLYBROOK LN	PENTZ RD	END	HOBRLN	0010	660	24	15,840	R	AC	70	68	78	\$4,576	40,484	TYPE 3 MICRO
NEAL RD N	SUTTER RD	MARLEE LN	NEAL RDN	0070	540	22	11,880	A	AC	71	69	78	\$4,805	42,159	TYPE 3 MICRO
OAK WY N	BILLE RD	WALTON'S MTN RD	OAK WYN	0010	320	22	7,040	R	AC	60	69	78	\$2,034	40,625	TYPE 3 MICRO
PENTZ RD N	SALIDA WY	PEARSON RD	PENTZRD N	0050	1,140	22	25,080	A	AC	61	69	78	\$10,144	42,257	TYPE 3 MICRO
ROE RD E	TOYON LN	FARVIEW CT	ROE RDE	0050	390	20	7,800	C	AC	72	69	78	\$2,254	39,984	TYPE 3 MICRO
ROYAL CANYON DR N	COUNTRY CLOB DR	MALIBU DR	ROYALDR N	0010	920	27	24,840	R	AC	71	69	78	\$7,176	40,754	TYPE 3 MICRO
SCOTTWOOD RD N	BUSCHMANN RD	HIGHLAND LN	SCOTTRD N	0040	651	25	16,275	R	AC	70	68	78	\$4,702	40,485	TYPE 3 MICRO
SIERRA PARK DR N	HIGHLAND LN	PEARSON RD	SIERRDRN	0030	350	18	6,300	R	AC	71	69	78	\$1,820	40,754	TYPE 3 MICRO
SKYWAY N	VISTA WY	JEWELL RD	SKYWA N	0060	1,290	60	77,400	A	AC	70	68	77	\$31,304	41,866	TYPE 3 MICRO
SKYWAY N	LUCKY JOHN RD	MAXWELL DR	SKYWA N	0220	1,030	62	63,860	A	AC	61	69	78	\$25,828	42,257	TYPE 3 MICRO

** - Treatment from Project Selection

Scenarios Criteria:

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

		Treatment Total	\$141,624
Year 2019 Area Total	579,404	Year 2019 Total	\$774,664

Year: 2020

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
CLARK RD N	SHADOWBROOK WY	ELLIOTT RD	CLARKRD N	0030	580	60	34,800	A	AC	51	44	100	\$142,195	19,649	THICK OVERLAY
ELLIOTT RD E	OAKMORE DR	PINEVIEW DR	ELLIORDE	0010	385	22	8,470	A	AC	50	43	100	\$34,609	19,771	THICK OVERLAY
OLIVER RD N	MEYERS LN	WAGSTAFF RD	OLIVERDN	0080	1,070	22	23,540	A	AC	50	43	100	\$96,186	19,751	THICK OVERLAY
SAWMILL RD N	BOYDEN LN	BILLE RD	SAWMIRD N	0080	1,110	21	23,310	A	AC	50	44	100	\$95,246	19,750	THICK OVERLAY
											Treatment Total		\$368,236		
BUSCHMANN RD E	FOSTER RD N	SCOTTWOOD RD	BUSCHRD E	0010	1,315	26	34,190	A	AC	68	63	100	\$110,940	20,397	THIN OVERLAY
OLIVER RD N	BILLE RD	MADRONE WY	OLIVERDN	0060	600	22	13,200	A	AC	69	64	100	\$42,832	19,957	THIN OVERLAY
WAGSTAFF RD E	ROCKY LN	MOSS LN	WAGSTRD E	0080	655	28	18,340	A	AC	69	64	100	\$59,510	19,954	THIN OVERLAY
											Treatment Total		\$213,282		
BUSCHMANN RD E	OAK KNOLL RD	CLARK RD	BUSCHRD E	0060	670	26	17,420	C	AC	73	67	77	\$5,234	37,340	TYPE 3 MICRO
CRESTVIEW DR E	PRIMROSE LN	VALLEY VIEW DR	CRESTDRE	0060	830	20	16,600	R	AC	72	69	78	\$4,988	38,968	TYPE 3 MICRO
HICKORY WY N	SUNBURST DR	END	HICKOWY N	0020	211	27	5,697	R	AC	62	69	78	\$1,712	39,052	TYPE 3 MICRO
MALIBU DR E	PENTZ RD	ROYAL CANYON DR	MALIBDRE	0010	1,970	29	57,130	R	AC	62	69	78	\$17,165	39,052	TYPE 3 MICRO
NEAL RD N	MARLEE LN	ROE RD	NEAL RDN	0080	170	22	3,740	A	AC	73	68	78	\$1,574	40,481	TYPE 3 MICRO
NUNNELLY RD E	COPELAND RD	NEWLAND RD	NUNNERDE	0040	550	22	12,100	R	AC	62	69	78	\$3,636	39,052	TYPE 3 MICRO
NUNNELLY RD E	NEWLAND RD	INGALLS RD	NUNNERDE	0050	580	22	12,760	R	AC	62	69	78	\$3,834	39,052	TYPE 3 MICRO
PENTZ RD N	PARADISE URBAN LIMIT	COUNTRY CLUB DR	PENTZRD N	0010	490	33	16,170	A	AC	73	68	78	\$6,802	40,483	TYPE 3 MICRO
PENTZ RD N	GOLF RD	STEARNS RD	PENTZRD N	0030	800	22	17,600	A	AC	64	69	78	\$7,403	40,690	TYPE 3 MICRO

** - Treatment from Project Selection

5

MTC StreetSaver

Scenarios Criteria:

SS1026

354

Attachment B

City of Paradise

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2020

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
SKYWAY N	JEWELL RD	BLACK OLIVE DR	SKYWA N	0080	890	60	53,400	A	AC	72	67	77	\$22,462	40,098	TYPE 3 MICRO
SKYWAY N	OLIVER RD	LUCKY JOHN RD	SKYWA N	0200	1,840	62	114,080	A	AC	64	69	78	\$47,985	40,690	TYPE 3 MICRO
SKYWAY N	ROCHELLE LN	TOMASSON LN	SKYWA N	0280	1,390	46	63,940	A	AC	72	67	77	\$26,895	40,098	TYPE 3 MICRO
SKYWAY N	TOMASSON LN	WAGSTAFF RD	SKYWA N	0300	1,285	46	59,110	A	AC	73	68	78	\$24,863	40,483	TYPE 3 MICRO
TWIN OAKS DR N	WAGSTAFF RD	BROOK WY	TWIN DRN	0010	395	28	11,060	R	AC	72	69	78	\$3,323	38,998	TYPE 3 MICRO
WAGGONER RD E	LUCKY JOHN RD	GREGORY LN DE	WAGGOR	0010	980	18	17,640	R	AC	61	68	77	\$5,300	38,912	TYPE 3 MICRO
WAGSTAFF RD E	GREGORY LN	PARAGLIN WY E	WAGSTRD	0040	1,145	20	22,900	A	AC	62	68	77	\$9,633	40,223	TYPE 3 MICRO
											Treatment Total		\$192,809		
Year 2020 Area Total											657,197		Year 2020 Total		\$774,327

Year: 2021

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
ELLIOTT RD E	PINEVIEW DR	SKYWAY	ELLIORDE	0020	860	22	18,920	A	AC	51	41	100	\$80,401	19,208	THICK OVERLAY
ROE RD E	SCOTTWOOD RD	BUCKBOARD LN	ROE RDE	0100	410	16	6,560	A	AC	56	47	100	\$27,877	18,591	THICK OVERLAY
											Treatment Total		\$108,278		
CLARK RD N	ELLIOTT RD	MAPLE PARK DR	CLARKRD N	0040	780	56	43,680	A	AC	70	63	100	\$147,403	19,719	THIN OVERLAY
CLARK RD N	MAPLE PARK DR	CENTRAL PARK DR	CLARKRD N	0050	1,630	56	91,280	A	AC	71	64	100	\$308,033	19,343	THIN OVERLAY
											Treatment Total		\$455,436		
CHERRY LN N	PEARSON RD	END	CHERRLN N	0010	1,390	22	30,580	R	AC	64	69	78	\$9,556	37,560	TYPE 3 MICRO
COUNTRY CLUB DR N	ROYAL CANYON DR	FALCON VIEW CT	COUNTDR N	0020	2,550	26	66,300	R	AC	64	69	78	\$20,717	37,560	TYPE 3 MICRO
CRESTVIEW DR E	NOTTINGHAM DR	CRESTWOOD DR	CRESTDR E	0020	515	28	14,420	R	AC	63	68	77	\$4,506	37,408	TYPE 3 MICRO

** - Treatment from Project Selection

Scenarios Criteria:

Attachment B

City of Paradise

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2021

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
ELLIOTT RD E	MAXWELL DR	CLARK RD	ELLIORDE	0070	1,580	32	50,560	A	AC	65	68	77	\$22,118	38,770	TYPE 3 MICRO
ELLIOTT RD E	COPELAND RD	BETTEN COURT LN	ELLIORDE	0090	670	29	19,430	A	AC	65	68	77	\$8,500	38,770	TYPE 3 MICRO
FALCON VIEW CT N	COUNTRY CLUB DR	END	FALCOCT N	0010	450	27	12,150	R	AC	74	69	78	\$3,797	37,607	TYPE 3 MICRO
HIMMEL ST N	BILLE RD	COUNTRY OAK DR	HIMMEST N	0010	1,170	32	37,440	R	AC	64	69	78	\$11,699	37,560	TYPE 3 MICRO
PENTZ RD N	COUNTRY CLUB DR	GOLF RD	PENTZRD N	0020	1,900	22	41,800	A	AC	65	68	77	\$18,286	38,801	TYPE 3 MICRO
PENTZ RD N	STEARNS RD	SALIDA WY	PENTZRD N	0040	1,150	22	25,300	A	AC	65	68	77	\$11,068	38,801	TYPE 3 MICRO
REDBUD DR N	130' N/O CHANDLER DR	END	REDBUDR N	0050	780	28	21,840	R	AC	73	68	77	\$6,825	37,414	TYPE 3 MICRO
ROE RD E	NEAL RD	HARMONY LN	ROE RDE	0010	620	21	13,020	C	AC	75	67	76	\$4,069	35,646	TYPE 3 MICRO
ROE RD E	WILSON LN	JARVIS LN	ROE RDE	0030	1,130	20	22,600	C	AC	75	67	76	\$7,062	35,646	TYPE 3 MICRO
ROE RD E	FOSTER RD	PALOS VERDE LN	ROE RDE	0080	650	20	13,000	C	AC	77	69	78	\$4,063	37,127	TYPE 3 MICRO
SKYWAY N	NEAL RD	VISTA WY	SKYWA N	0040	735	60	44,100	A	AC	76	69	78	\$19,292	39,123	TYPE 3 MICRO
SKYWAY N	ELLIOT RD	OLIVER RD	SKYWA N	0180	1,190	62	73,780	A	AC	65	68	77	\$32,275	38,801	TYPE 3 MICRO
STEARNS RD E	PENTZ RD	COUNTRY CLUB DR	STEARRD E	0050	1,500	22	33,000	R	AC	73	68	77	\$10,312	37,414	TYPE 3 MICRO
WAGSTAFF RD E	OLIVER RD	GRAHAM RD	WAGSTRD E	0010	1,200	20	24,000	A	AC	66	69	78	\$10,499	39,010	TYPE 3 MICRO
Treatment Total												\$204,644			
Year 2021 Area Total							703,760			Year 2021 Total			\$768,358		

Year: 2022

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
CLIFF DR N	SUNSET DR	BILLE RD	CLIFFDRN	0020	780	20	15,600	A	AC	53	40	100	\$68,944	18,554	THICK OVERLAY
ELLIOTT RD E	BETTEN COURT LN	INGALLS RD	ELLIORDE	0100	625	24	15,000	A	AC	54	41	100	\$66,292	18,456	THICK OVERLAY
HENSON RD E	WOOD GLEN DR	BUTTE VIEW TE N	HENSORD E	0010	360	20	7,200	R	AC	50	40	100	\$29,949	12,216	THICK OVERLAY
Treatment Total												\$165,185			

** - Treatment from Project Selection

Scenarios Criteria:

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2022

Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	Treatment		Cost	Rating	Treatment
											PCI Before	PCI After			
ACADEMY DR N	CHURCH ENT.	NUNNELLY RD	ACADEDR N	0020	600	24	14,400	C	AC	73	62	100	\$50,538	14,571	THIN OVERLAY
ELLIOTT RD E	CAMINO	MAXWELL DR	ELLIORDE	0060	1,140	32	36,480	A	AC	71	61	100	\$128,030	19,390	THIN OVERLAY
OLIVER RD N	SKYWAY	CAMELLIA DR (WEST)	OLIVERDN	0010	760	25	19,000	A	AC	73	64	100	\$66,682	18,636	THIN OVERLAY
WAGSTAFF RD E	BERKSHIRE AVE	ROCKY LN	WAGSTRD E	0070	1,700	28	47,600	A	AC	72	62	100	\$167,056	19,000	THIN OVERLAY
											Treatment Total		\$412,306		
ACORN RIDGE DR E	CHANDLER DR	END	ACORNDR E	0010	2,420	24	58,080	R	AC	75	68	78	\$18,874	35,992	TYPE 3 MICRO
APPLEVIEW WY E	PENTZ RD N	END	APPLEWY E	0010	844	28	23,632	R	AC	65	68	77	\$7,680	35,978	TYPE 3 MICRO
BADER MINE RD N	SKYWAY	PARADISE URBAN LIMITS N	BADERRD	0010	850	14	11,900	R	AC	65	68	77	\$3,868	35,978	TYPE 3 MICRO
BARTELS PL E	VALLEY VIEW DR	REDBUD DR	BARTEPLE	0010	430	28	12,040	R	AC	76	69	79	\$3,913	36,248	TYPE 3 MICRO
BLACK OLIVE ST N	FIR ST	WILLOW ST	BLACKSTN	0060	600	22	13,200	R	AC	65	68	77	\$4,290	35,973	TYPE 3 MICRO
BUSCHMANN RD E	SCOTTWOOD RD	BERRY CREEK DR	BUSCHRD E	0020	1,155	26	30,030	C	AC	79	69	78	\$9,759	35,354	TYPE 3 MICRO
CHANDLER DR E	REDBUD DR	ACORN RIDGE DR	CHANDDR E	0010	1,195	28	33,460	R	AC	66	69	78	\$10,874	36,116	TYPE 3 MICRO
DEBBIE LN N	MERIAM RD	END	DEBBILNN	0020	528	24	12,672	R	AC	66	69	78	\$4,118	36,140	TYPE 3 MICRO
GREEN OAK DR E	PVMT CHNG	END	GREENDR E	0020	440	24	10,560	R	AC	76	69	79	\$3,432	36,248	TYPE 3 MICRO
JOSEPH'S CT E	COUNTRY CLUB DR	END	JOSEPCTE	0010	400	29	11,600	R	AC	65	68	77	\$3,770	35,978	TYPE 3 MICRO
NEAL RD N	WAYLAND RD	RIVENDELL LN	NEAL RDN	0010	1,230	22	27,060	A	AC	68	68	78	\$12,311	37,405	TYPE 3 MICRO
NUNNELLY RD E	GOLDEN OAKS RD	COPELAND RD	NUNNERD E	0030	650	22	14,300	R	AC	65	68	77	\$4,647	35,978	TYPE 3 MICRO
PEARSON RD E	ALMOND ST	BLACK OLIVE ST	PEARSRD E	0060	380	58	22,040	C	AC	78	68	77	\$7,163	34,862	TYPE 3 MICRO
PRINCETON WY N	PRINCETON CIR	END	PRINCWY N	0010	230	21	4,830	R	AC	66	69	78	\$1,570	36,142	TYPE 3 MICRO
ROYAL CANYON DR N	MALIBU DR	END	ROYALDR N	0020	400	24	9,600	R	AC	75	68	78	\$3,120	35,997	TYPE 3 MICRO

Scenarios - Sections Selected for Treatment

Interest: 3.00%

Inflation: 4.00%

Printed: 12/07/2017

Scenario: 2017 PMP - \$800K - Post SB-1 w/
Measure C

Year: 2022

Year: 2022											Treatment				
Street Name	Begin Location	End Location	Street ID	Section ID	Length	Width	Area	FC	Surf Type	Current PCI	PCI Before	PCI After	Cost	Rating	Treatment
SAWMILL RD N	ROSEMARY CT	BOYDEN LN	SAWMIRD N	0070	600	21	12,600	A	AC	69	69	78	\$5,733	37,610	TYPE 3 MICRO
SHADOWBROOK WY E	CLARK RD	END	SHADOWY E	0010	450	32	14,400	R	AC	65	68	77	\$4,680	35,979	TYPE 3 MICRO
SKYWAY N	PINE HAVEN DR	NEAL RD	SKYWA N	0010	1,650	58	95,700	A	AC	77	68	77	\$43,539	37,348	TYPE 3 MICRO
VALLEY RIDGE DR N	POINT WEST DR	VALLEY VIEW DR (SOUTH)	VALLEDRE	0030	1,850	28	51,800	R	AC	75	68	78	\$16,833	35,997	TYPE 3 MICRO
VALLEY VIEW DR N	BORTLES PL	VALLEY RIDGE DR (NORTH)	VAVIDR	0010	2,150	24	51,600	C	AC	79	69	78	\$16,768	35,478	TYPE 3 MICRO
WAGSTAFF RD E	PARAGLIN WY	SKYWAY	WAGSTRD E	0050	790	26	20,540	A	AC	78	69	78	\$9,345	37,586	TYPE 3 MICRO
										Treatment Total		\$196,287			
Year 2022 Area Total							696,924		Year 2022 Total		\$773,778				
Total Section Area:							4,041,119		Grand Total		\$3,862,919				

** - Treatment from Project Selection

Scenarios Criteria:



City of Paradise

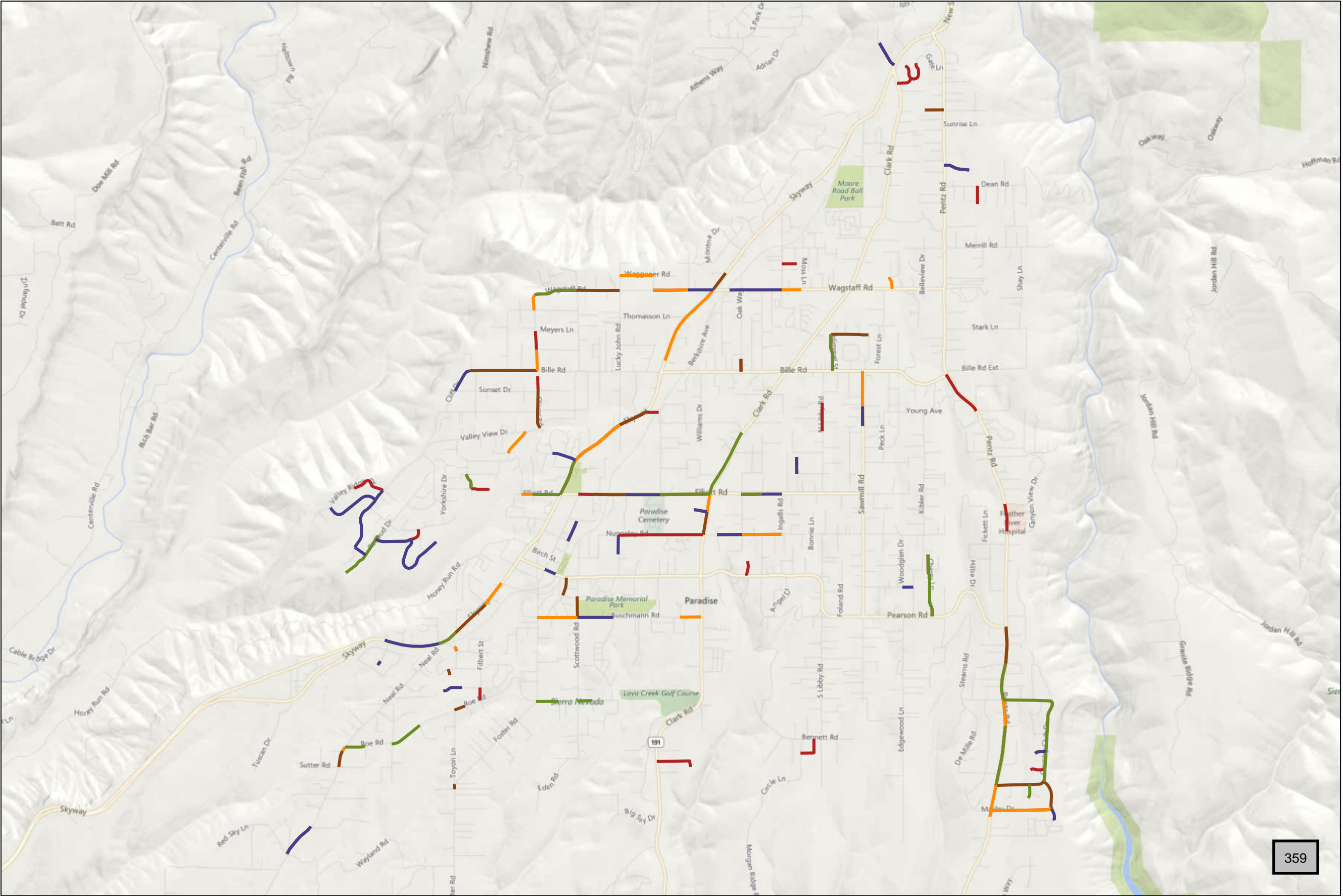
Attachment B

Scenario Years by Treatment

2017 PMP - \$800K - Post SB-1 w/ Measure C - All Treatments - Printed: 12/12/2017

Feature Legend

- 2018
- 2019
- 2020
- 2021
- 2022



SECTION VI
BACKUP DATA

(Not Available in Draft Report)

- A. Section Description Inventory Report**
- B. Inventory of Applied Maintenance**
- C. Maintenance Treatment Decision Trees**



TOWN OF PARADISE
Council Agenda Summary
Date: February 13, 2018

Agenda No. 6(c)

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

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Trailway Enhancements Project Update

COUNCIL ACTION REQUESTED:

1. Concur with staff recommendation to continue to seek approval from the California Transportation Commission to eliminate trailway widening from the scope of work, enabling the Town to consider awarding Contract 15-03 on April 9, 2018.

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 Trailway Enhancements Project.

Town staff prepared the plans, specifications, and cost estimate for the Trailway Enhancements 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 original scope of work also included widening the trailway from 8' minimum to 10' preferred.

On December 12, 2017, Town Council adopted a resolution approving the Plans, Specifications and Estimates and authorized staff to seek formal bids for the project.

Analysis:

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

On January 8, 2018, four bids were received by the Town Clerk and publicly opened. A list of bids and their respective electrical subcontractors are shown below:

Bid	Prime Contractor	Electrical Subcontractor	Bid Amount
1	Pacific Excavation	None	\$1,576,928.00
2	Franklin Construction	Pacific Excavation	\$1,776,229.00
3	Robert J Frank Construction	Terry Hansen Electric	\$2,095,194.00
4	SnL Group	Stephen's Electrical	\$2,564,319.00
X	Engineer's Estimate	N/A	\$1,254,782.00

As evidenced by the total bid amounts, construction bids were far higher than expected. This bid cycle is the latest example of exponentially increasing costs due to an improved economy and other various factors.

On January 9, 2018 staff requested Town Council take no action in awarding or rejecting bids received while alternatives are explored to complete the project work.

The Town of Paradise Public Works Department simply does not have adequate funding reserves to absorb the construction cost increase for a project that is funded 97.5% by secured grants. Understanding the project was already value-engineered to an extreme level, staff began working with Butte County Association of Governments staff, Caltrans Division of Local Assistance staff, and California Transportation Commission staff to consider modification of the project scope without re-advertising the project. With their support, staff submitted Attachment A of this report for the California Transportation Commission to formally take action on a scope change request. In short, the scope change would delete the proposed widening from 8' to 10' of the trailway surface. Eliminating the widening has a minor benefit reduction, however would enable the Town to deliver remaining components – lighting the trailway, improving the crosswalks and increasing ADA compliance.

Financial Impact:

If approved, the total project cost would decrease by \$305,000. This reduction in cost would allow the Town of Paradise to proceed with a modest contingency fund for a tightly controlled, low-risk, ready-to-deliver project. A project accounting is provided below:

	<i>Without Scope Change</i>	<i>With Scope Change</i>
<i>Construction Contract</i>	\$1,576,928	\$1,271,216
<i>Construction Contingency</i>	\$80,000	\$49,000
<i>Construction Engineering</i>	\$20,000	\$20,000
<i>Construction Total</i>	\$1,676,928	\$1,340,216
<i>ATP Funding Allocated</i>	\$1,308,000	\$1,308,000
<i>Local Funding Allocated</i>	\$33,000	\$33,000
<i>Total Funding Allocated</i>	\$1,341,000	\$1,341,000
<i>Funding Shortfall</i>	\$335,928	\$0

Pending approval of the scope change, the Town's budgeted \$33,000 local roads funding commitment would remain unchanged.

Recommendation:

Staff is seeking formal concurrence from the Town Council as a demonstration of support with the plan outlined in this report.

Maintaining this approach, next steps involve California Transportation Commission staff requesting approval of the Governor-appointed commission to modify the project scope at their scheduled March 20-21 meeting in Los Angeles.

Contingent on CTC approval, staff would be prepared to recommend award of Contract 16-02 to Pacific Excavation at a special meeting or the April 10th regularly scheduled Council meeting. Pacific Excavation has agreed to extend their bid's validity date through this period.

Alternatives:

Direct staff to explore potential ramifications of rescinding all construction funds and potentially re-apply for funding under the next call for projects later this year. In this scenario, if awarded a second time, construction would be no sooner than 2022/2023.



TOWN OF PARADISE
Public Works Department
5555 Skyway
Paradise, CA 95969
(530) 872-6291

Exhibit 22-D Request for Scope Change (Local ATP Projects)

To: Martin Villanueva
District 3 Local Assistance Engineer
Caltrans, Office of Local Assistance
703 B Street
Marysville, CA 95901

January 11, 2018

PPNO: 03-1021
Project No.: ATPL 5425 (032)
Adv ID No.: 0316000096

Project Name: Memorial Trailway Class I Enhancements

Approved Project Description: Install LED lighting, enhance crosswalks, construct ramps and widen existing facility

Approved Project Limits: Entire length of Memorial Trailway, Princeton Road to Pentz Road, Paradise, Butte County

* * * * *

Dear Mr. Villanueva:

The Town of Paradise ATP Cycle 2 Project, Memorial Trailway Enhancements Project is ready for construction. This project capitalizes on an existing rails-to-trails effort which provides an 8' wide Class I facility the entire north-south length of the Town (5 miles), paralleling Skyway, a 25,000 ADT principal arterial. Our awarded scope of work includes the installation of LED lighting to increase the overall usage of the trailway, flashing beacons at the arterial crosswalks to improve safety, ADA ramps to improve accessibility and finally, widening from 8' to 10' to improve the overall comfort for bicyclists and pedestrians on the mixed-use facility. In early December, the CTC approved the Town of Paradise's Request for Authorization to enter the construction phase. On January 8, 2018, the Town of Paradise opened bids and found that due to ever-increasing construction costs and limited experienced contractors in this type of work, we are underfunded on the scale of \$335,000 with current bids and possibly \$500,000 in future bid cycles. Understanding this trend prior soliciting for bids, the Town of Paradise has already made every effort to value-engineer the project without affecting the committed scope of work.

Consistent with the California Transportation Commission's (CTC) "Policy on Project Amendments and Advance Project Allocations", adopted on August 18, 2016, we request that Caltrans consider and the CTC approve the proposed Project Amendments as documented below:

1. Explanation of the Proposed Scope Change

The Town of Paradise is proposing to modify the scope of work of this project to exclude widening of the trailway from the existing 8' minimum width to the 10' preferred width. The project will still include the most critical items of work: lighting the trailway, enhancing crosswalks and installing ADA ramps.

2. Reason for the Proposed Scope Change

This scope change request is brought forward due to actual construction costs and understanding the CTC's policy for not funding cost increases. Current bid data provides a low bid of \$1,576,928 while construction funding available is capped at \$1,321,000. The low bidder is an electrical contractor specializing in majority of the project's scope of work. The second low bidder, barely achieving 30% of contract work, listed the low bidder for subcontracting the electrical work and provided a total bid of \$1,776,229.00. Third and fourth bidders had different electrical contractors with less experience at \$2.1M and \$2.5M, respectively. Due to these facts, the Town is certain that advertisement of the project work (or possibly even reduced scope of work) will result in higher costs. With this in mind, it is in the public's best financial interest to approve the scope change, award the contract and delete the widening work from the low bidder's proposal – without an unnecessary re-advertisement cycle.

The Town of Paradise has considered all local options to fund the project without a scope change and is in no financial position to commit the additional funds

3. Impact of the Proposed Scope Change on the Overall Cost of the Project

If approved, the total project cost would decrease by \$336,000. This reduction in cost would allow the Town of Paradise to proceed with a modest contingency fund for a tightly controlled, low-risk, ready-to-deliver project. A project accounting is provided below:

	<i>Without Scope Change</i>	<i>With Scope Change</i>
<i>Construction Contract</i>	\$1,576,928	\$1,271,216
<i>Construction Contingency</i>	\$80,000	\$49,000
<i>Construction Engineering</i>	\$20,000	\$20,000
<i>Construction Total</i>	\$1,676,928	\$1,340,216
<i>ATP Funding Allocated</i>	\$1,308,000	\$1,308,000
<i>Local Funding Allocated</i>	\$33,000	\$33,000
<i>Total Funding Allocated</i>	\$1,341,000	\$1,341,000
<i>Funding Shortfall</i>	\$335,928	\$0

4. Impact to the Potential of Increasing Walking & Bicycling

The genesis of the subject project was to provide lighting to increase usable hours of the trailway and improve safety at all conflict points between pedestrians/bicyclists and motorized vehicles. Even with the change in scope by removing the widening from 8' to 10', staff believes there will be minimal-to-zero impact to the potential of increasing walking or bicycling. In listening to our community for capital project needs, crosswalk safety and lack of trailway lighting have been identified as barriers to using the facility – not trailway width. However, staff does acknowledge that widening increases user comfort and decreases potential conflicts between bicyclists and pedestrians, and therefore concedes this Scope Change Request does have a very minor reduction in ATP benefits.

5. Impact to the Potential of Increasing Safety

For similar reasons noted above, the safety components of the project remain unchanged. The most severe and fatal injuries associated with Active Transportation involve motorized vehicles. This Scope Change Request does not affect planned improvements to install flashing beacons and advanced yield markings at all roadway intersections. For example, the Highway Safety Improvement Program / California Local Roadway Safety Manual offers engineering countermeasures for enhanced crosswalks and lighting – but does not specifically include widening of existing Class I facilities.

6. Explanation of Methodology Relating to Items 5 and 6

The methodology for the preparing responses to Items 5 and 6 included a complete review of the original application; including surveys, benefit-cost ratios, community meeting material, letters of support, and narrative responses. Furthermore, the California Local Roadway Safety Manual was also reviewed. These materials were compared to the Scope Change Request and determined that even with the elimination of trailway widening, the project remains compelling and beneficial in delivering promised ATP objectives.

7. MPO Concurrence

MPO Concurrence is not required as the project was awarded in the State-administered funding allocations. However, Butte County Association of Governments is fully aware and supportive of the Town's efforts to deliver the modified project scope as presented in this letter.

Required Revisions to the Project's Description and/or Limits:

The proposed Project Amendments documented above will require the following changes to the Project's Description and/or Limits:

Proposed Changes to the Project Description: Install LED lighting, enhance crosswalks and construct ramps.

Proposed Changes to the Project Limits: N/A.

For Federally Funded Projects:

Proposed Changes to the FTIP/FTSIP Description: N/A

Proposed Changes to the FTIP/FTSIP Limits: N/A

Project Delivery Status

The following is a side-by-side comparison of the original project schedule and the current project schedule. The explanations for each milestone date change is listed below:

Anticipated CTC Allocation Dates (at the time of Application Submittal for funding):

PA&ED: 7/1/2016 PS&E: 6/1/2017 R/W: N/A CON: 4/1/2018 CON-NI: N/A

Actual/New Anticipated CTC Allocation Dates (at the time of this request):

PA&ED: 5/19/2016 PS&E: 12/8/2016 R/W: N/A CON: 12/7/2017 CON-NI: N/A

There are no changes to project allocation milestones. The Town of Paradise has a proven track record of delivering projects early or on-time, as evidenced by the allocation schedule above. If the scope change request is approved, the Town is prepared to move forward with construction and provide a completed project before the end of summer 2018.

Local Agency Certification

This Request for Scope Change has been prepared in accordance with the *Procedures for Administering Local Projects in the Active Transportation Program (ATP)*. I certify that the information provided in the document is accurate and correct. I understand that if the required information has not been provided this form will be returned and the request may be delayed. Please advise us as soon as the scope change has been approved. You may direct any questions to **Marc A. Mattox** at **(530) 872-6291 x125**.

Signature:  Title: Public Works Director / Town Engineer Date: January 10, 2018

Agency / Commission: Town of Paradise, Public Works Department

Attachments:

- (1) Original Application Exhibits with Red-Line Markup Reflecting Change

Distribution:

- (1) Original – DLAE
- (2) Copy – Division of Local Assistance, Headquarters ATP Program Manager
- (3) Copy – Butte County Association of Governments



Note: This Attachments represents the impacts of the Scope Change Request to the original ATP application. Changes are shown in red.

TOWN OF PARADISE
5555 Skyway
Paradise, CA 95969
(530) 872-6291

***Active Transportation Program Cycle 2
Attachment E – Project Scope Summary***

ATP Cycle 2 ID: 03-Paradise-3

Project Title: Memorial Trailway Class I Enhancements

Project Description:

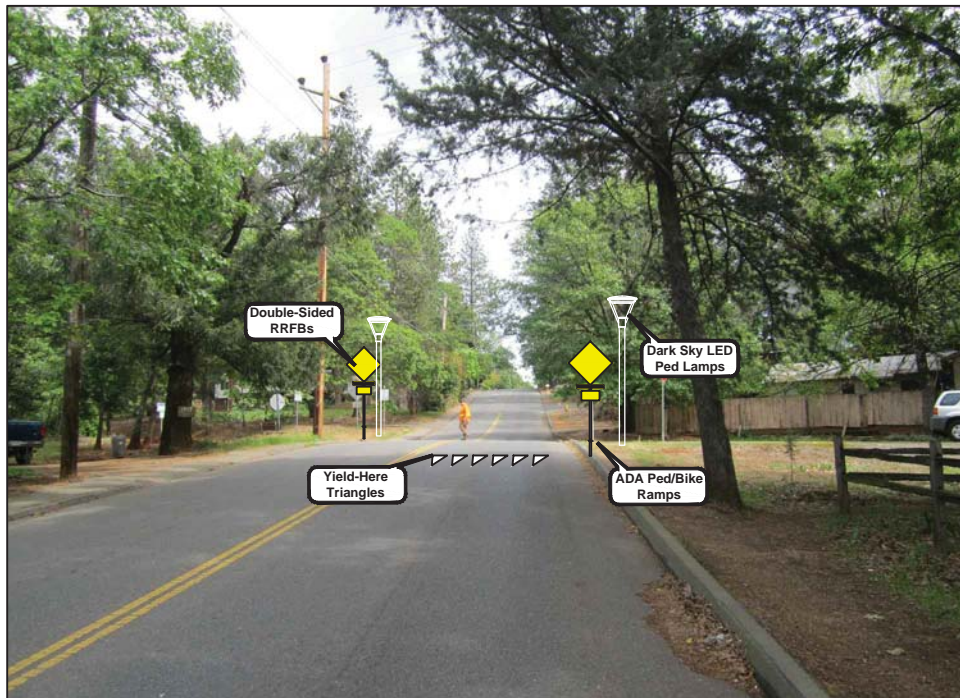
The proposed project will further active transportation goals by improving the existing Memorial Trailway in Paradise, CA. The 5.07 mile trailway extends from Pentz Road to Princeton Way, paralleling Skyway, a 20,000 ADT roadway. The project scope includes addition of dark-sky LED pedestrian/bicyclist lighting every 150' feet along the limits of the trailway in addition to enhancing all major crosswalks intersecting motorized vehicle arterials. The crosswalk enhancements include the addition of "yield here" advanced markings, installation of rectangular rapid flashing beacons and ADA compliant ramps. ~~The project also includes minor pavement and shoulder widening to fully meet the Caltrans Highway Design Manual Class I design standard of 10' preferred width with 2' wide shoulders on either side of the trailway.~~

Project Status:

The proposed project is in the preliminary engineering / development phase. Initial evaluation of existing right-of-way has been completed and determined the project can be supported within existing rights of way.



Typical Existing Trailway/Arterial Intersection



Proposed Typical Trailway/Arterial Intersection

NO CHANGE



TOWN OF PARADISE
PUBLIC WORKS DEPARTMENT

5555 Skyway
Paradise, California 95969
Phone: (530) 872-6291 Fax: (530) 877-5059

Memorial Trailway
Class I Enhancements

Crosswalk Improvements

368



Typical Existing Trailway/Arterial Intersection



Proposed Typical Trailway/Arterial Intersection



TOWN OF PARADISE
PUBLIC WORKS DEPARTMENT

5555 Skyway
Paradise, California 95969
Phone: (530) 872-6291 Fax: (530) 877-5059

Memorial Trailway
Class I Enhancements

Trailway Improvements

369



TOWN OF PARADISE
Council Agenda Summary
Date: February 13, 2018

Agenda No. 6(d)

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

REVIEWED BY: Lauren Gill, Town Manager

SUBJECT: Fleet Maintenance Bay Update: Request for Council
Consideration of Additional Funding

COUNCIL ACTION REQUESTED:

- 1 Consider awarding the Fleet Maintenance Bay Addition Contract 17-13 to Bob Becker of Paradise, CA in the amount of their bid, \$98,780.00.

Alternatives:

- (1) Reject all bids and abandon the project until further notice; or
- (2) Reject all bids and direct staff to reduce the square footage of the building, and re-advertise the project; or
- (3) Award the contract, and direct staff to defer procurement of the heavy duty vehicle hoist until a later budget cycle; or
- (4) Modify the recommended or alternative actions provided.

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 15,000 lb heavy duty vehicle hoist using Measure C funds. On November 29, 2017, the Measure C Oversight Committee concurred with Council's approval to use \$60,000 in Measure C funds for the project.

This third bay would have provide the adequate space and 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.

On January 9, 2018, Paradise Town Council approved the plans and specifications to construct a third bay structure, adjacent to the existing facility and authorized staff to seek bids on the project and acknowledged a project increase to \$82,500.

Analysis:

The Fleet Maintenance Bay Addition was formally advertised for bids on January 10, 2018. The project advertisement was published in the Paradise Post on January 13, 2018, in compliance with public contract codes. Plans and Specifications were provided to 12 local, regional, and national construction exchanges.

On February 1, four bids were received by the Town Clerk and publicly opened. A list of bids and their respective electrical subcontractors are shown below:

Bid	Prime Contractor	Bid Amount
1	Bob Becker of Paradise, CA	\$98,780.00
2	HA Construction of Sacramento, CA	\$108,000.00
3	Plummerbuilt of Herald, CA	\$109,250.00
4	Rock Creek Construction of Chico, CA	\$155,532.00

Bid prices exceed the Engineer's Estimate and communicated budget expectations to the Town Council and Measure C Oversight Committee.

Although bid prices are higher than original estimates, staff recommends proceeding with a contract award to Bob Becker. Becker, locally owned and operated has provided a valid bid and partnered with Dan Hayes, another local Paradise business owner, to provide the steel materials.

Staff is confident that awarding this contract will ensure the lowest cost to meet the needs of the growing Fleet Division. If awarded, construction could be complete early this summer. This bid does not include required electrical and heating and cooling of the building as this work will either be procured separately or completed by in-house staff.

Financial Impact:

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.

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 estimated cost had increased. Paradise Town Council, at the time of approval of the plans, authorized \$82,500 in Measure C funds for the project.

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.

With bid prices known, Council must consider expanding the use of Measure C funds to meet this critical one-time need of the Town of Paradise. A proposed project accounting is provided below:

Base Contract Award	\$98,780.00
10% Contingency	\$9,878.00
Total Contract Amount	\$108,658.00
Project Electrical Components	\$10,000.00
Heavy Vehicle Hoist	\$7,500.00
Total Project Cost	\$126,158.00

Recommendation:

Although project costs are significantly higher than anticipated, staff recommends moving forward with construction to meet the critical needs of the fleet maintenance division. In the last three years, the Town of Paradise has added 9 PD Interceptors (6 more planned) and 2 Fire

Engines without being able to decommission any old equipment to date. This increase of vehicles has translated to a significant increase (although different) workload to our Fleet Shop Foreman. The 1950's 2-bay shop simply does not support the employee safety or infrastructure needs of the Town of Paradise. Again, without Measure C, this project could not be considered. With Measure C, this project perfectly aligns with promised goals in serving Police, Fire, Animal Control and Roads by supporting the staff and equipment used to fulfill their roles in the Town.

Alternatives:

- 1 Reject all bids and abandon the project until further notice; or
- 2 Reject all bids and direct staff to reduce the square footage of the building, and re-advertise the project; or
- 3 Award the contract, and direct staff to defer procurement of the heavy duty vehicle hoist until a later budget cycle; or
- 4 Modify the recommended or alternative actions provided.