

2016/17 and 2017/18 Operating and Capital Budget Status
April 11, 2017

Town of Paradise



Council Action Requested

1. Review presentation and approve recommended budget adjustments for fiscal year 2016/17
2. Amend position control and budget appropriation for Animal Control Services
3. Consider the progress of the 2017/18 budget and provide any necessary staff direction

Background

2016/17 Budget

- Adopted June 20, 2016
- Mid-Year presented February 14, 2017
- Now 9 months completed

2017/18 Budget

- Mid-Year report started progress
- Town Council goals and priorities identified March 21, 2017
- Currently the budget is being developed

2016/17 General Fund



Measure C Revenues

	2014/15	2015/16	2016/17
July – Sept		281,981	345,045
Oct – Dec		321,399	329,416
Jan – Mar		298,462	TBD
Apr – June	291,666	334,369	TBD
Totals	291,666	1,236,212	1,272,923



Increase \$8,923

Other Revenues

Real Property Transfer Tax

8 months recorded

11% growth

Increase \$5,327 to \$82,751

Franchise Fees

Annual PG&E reflects 8% growth

Growth of 4% for Comcast & 2% for Northern Recycling

Increase \$21,671 to \$929,830

Motor Vehicle in Lieu – Prior Year

Prior year true-up adjustment received

Increase \$11,745 to \$2.25 million

Transient Occupancy Tax

2 quarter recorded

2% growth

3 years back taxes from assisted living facility

Increase \$5,050 to \$218,671

State Revenues – Other

State not releasing mandated cost reimbursements this year

Decrease \$5,000

Expenses

County Election Services

- Underestimated
- Increase \$8,122

General Fund Summary

	2016/17 Amended Budget	2016/17 Proposed Budget	2016/17 Budget Adjustments
Measure C Revenues	\$1,264,000	\$1,272,923	\$8,923
Measure C Expenses	(1,398,559)	(1,398,559)	(0)
Measure C Net Income	\$(134,559)	\$(125,636)	\$8,923
GF Revenues	\$11,086,521	\$11,125,314	\$38,793
GF Expenses	(11,068,850)	(11,076,972)	(8,122)
GF Net Income	\$17,671	\$48,342	\$30,671
Measure C Ending Fund Balance	\$507,985	\$516,908	
GF Ending Fund Balance	3,019,880	3,050,551	
Total Ending Fund Balance	\$3,527,865	\$3,567,459	

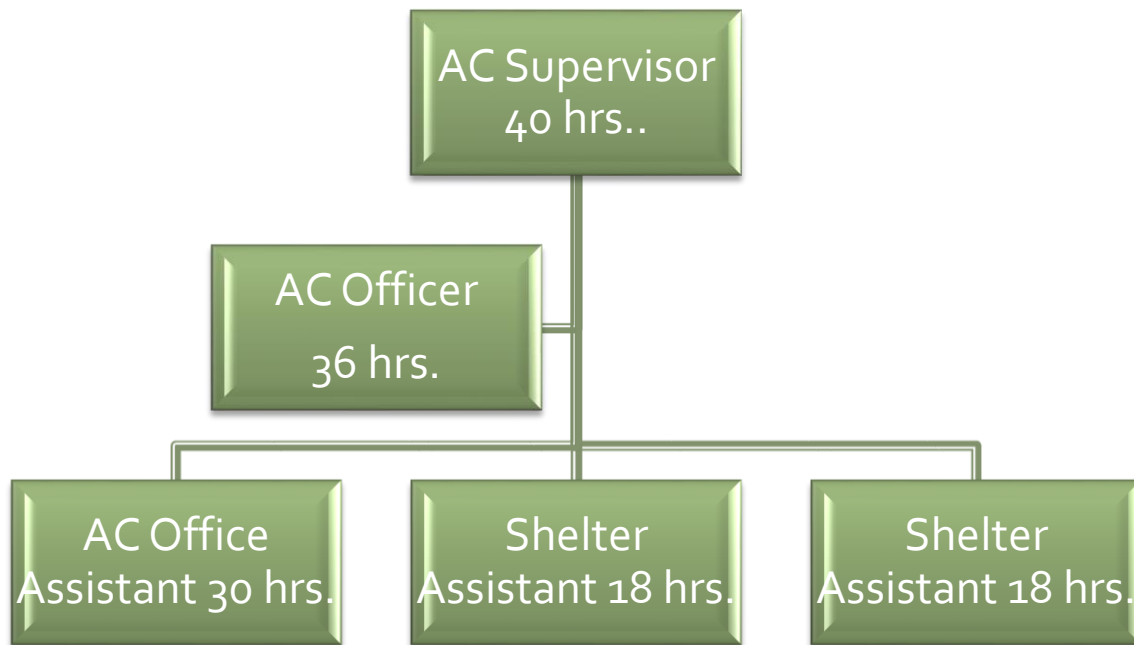
General Fund Reserves

	2016/17 Amended Budget	2016/17 Proposed Budget
<i>Designated Reserves – Measure C</i>		
Assigned – Final Year	283,274	283,274
Assigned – Police Vehicles	86,403	86,403
Unassigned – Contingencies	138,308	147,231
<i>Designated Reserves – General Fund</i>		
Non-spendable (RDA & Other)	1,950,203	1,950,203
Assigned – Abatements	20,000	20,000
Unassigned – Cash Flow	1,049,677	1,080,348

Animal Control Services Fund

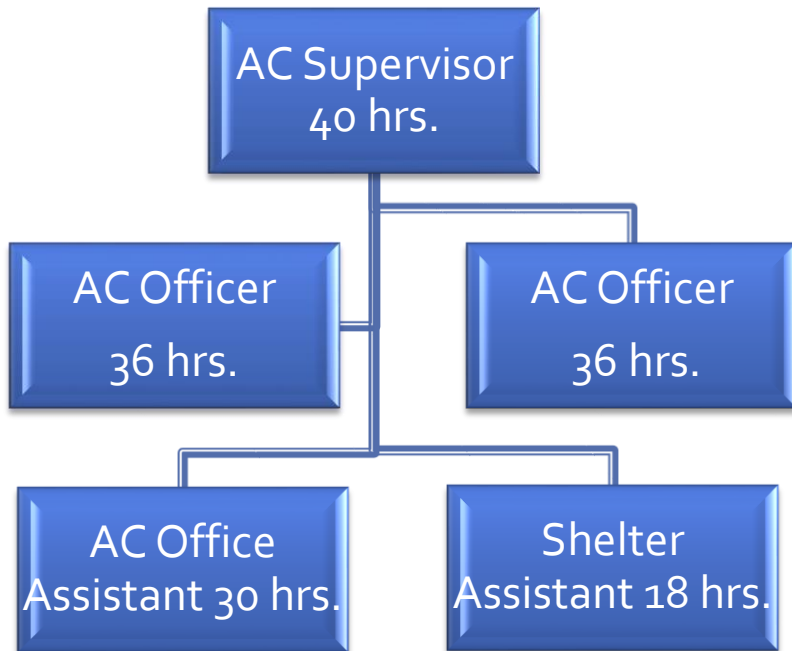


Current Animal Control Personnel Structure



- Throughout the year, Animal Control has experienced two vacancies in the Shelter Assistant position (Aug 16 and now Feb 17)
- Despite continued recruitment, the positions remain open and only one candidate remains viable

Proposed Animal Control Personnel Structure



To fulfill basic operating needs – propose to hire a 36 hour per week AC Officer in lieu of a 18 hour Shelter Assistant

1. Will provide daily cleaning and feeding of shelter animals
2. Provides AC Officer coverage 7 days a week
3. Allows AC Supervisor to spend more time supervising, developing and training employees

Animal Control Revenues and Expenses

PASH is reducing financial support - reduce \$9,540

- Still volunteering countless hours
- Funding adoptions and neutering for hardships
- Reducing funding for regular expenses like utilities, rendering and food

Vacancies correlate to reduced revenues

- Fines & citations – reduce \$2,500
- Dog Licenses – reduce \$1,000

Approved personnel changes result in \$3,403 salary and benefit savings this fiscal year from vacancies

- Annual ongoing costs \$29,200 starting in 2017/18
- Measure C is the only possible funding source

2017/18 Budget Progress



Meeting with Measure C Citizen Oversight Committee March 14, 2017

Began 2017/18 budget process with:

1. Financial background through 2015/16 financial statement audit and 2016/17 mid-year budget
2. Demonstrating helpfulness of Measure C for maintaining services and improving infrastructure
3. Town Council's 2017/18 approved goals and priorities
4. 2017/18 Measure C preliminary budget recommendations
5. Updated Measure C preliminary financial plan

Sales Tax without Measure C (Huge Leakage)



Paradise



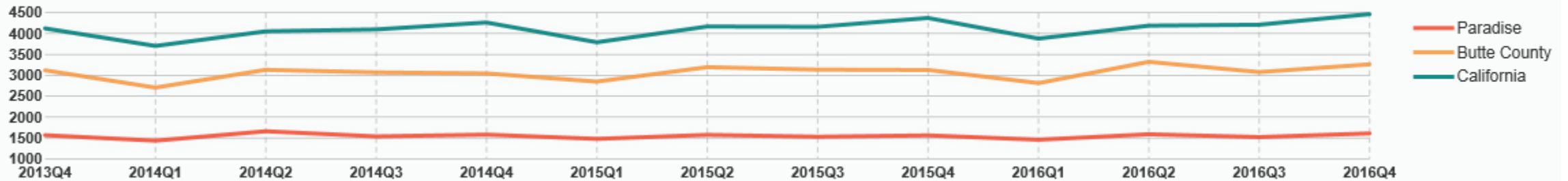
Butte County



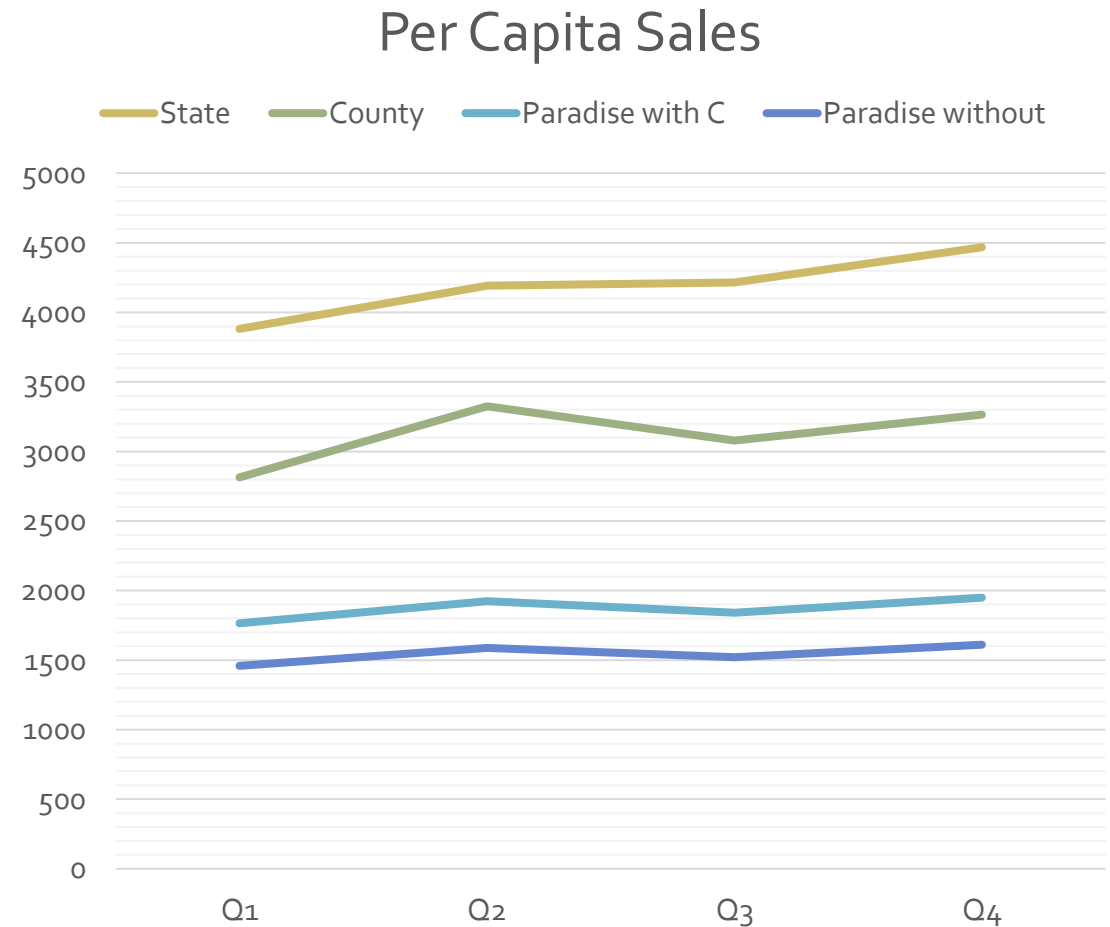
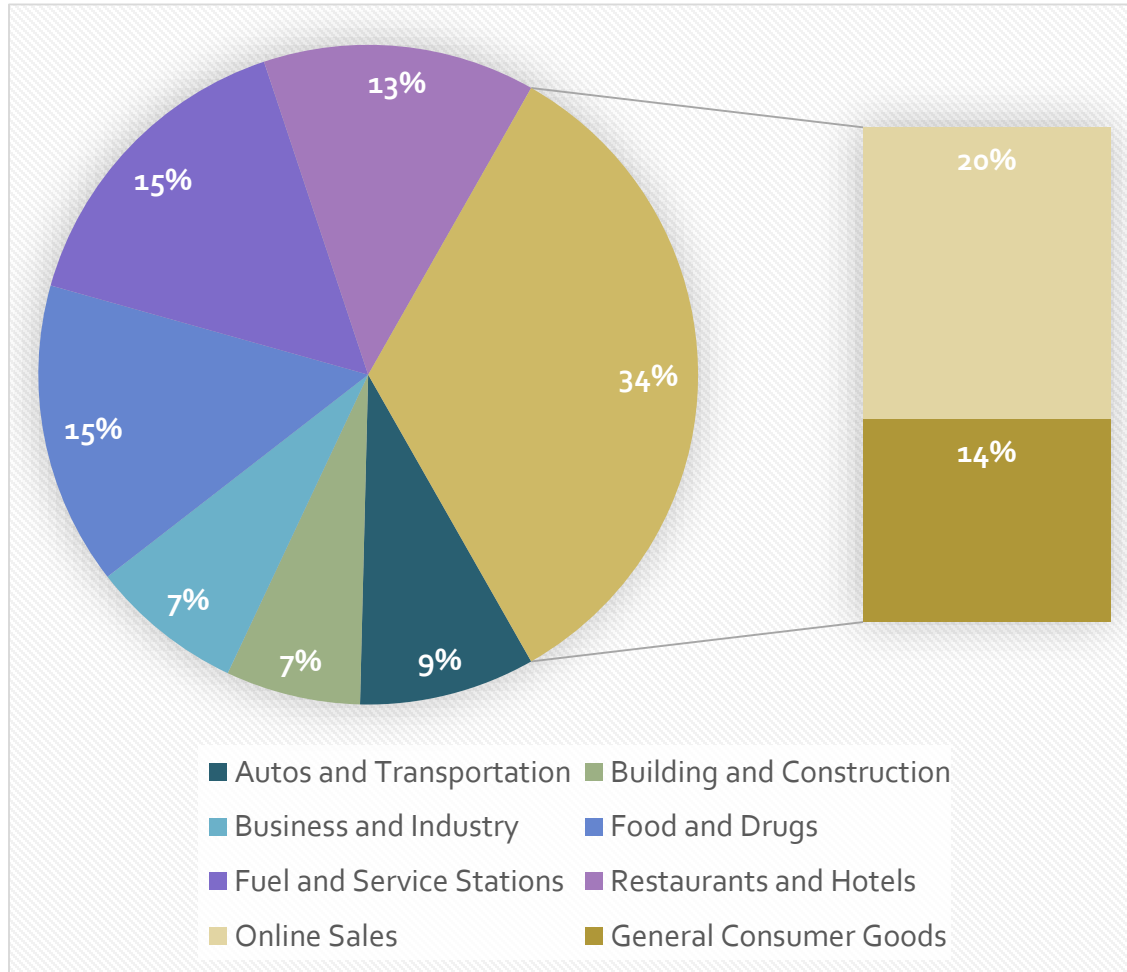
California



Per Capita Sales



Measure C Captures Some Leakage through Online Sales



2017/18 Preliminary Budget Recommendations

Revenue		\$1,272,923
2 nd Police Investigator	\$157,714	
Police Cadet	23,000	
3 Police Cars	100,000	
Replace Roof**	75,000	
Police Body Camera Payments	5,917	
K9 Program	10,000	
Enhanced Police Training	15,000	
Maintain CAL FIRE Contract**	250,000	
Fire Engine 81 & 82	167,435	
Increased Hours for Animal Control Officer	31,000	
Animal Control Operations Support**	29,200	
Maxwell Drive SR2S**	80,000	
Bille Overlay (Fern to Oliver)**	120,000	(\$1,064,266)
Net Total		\$208,657

Measure C Summary

Preliminary Financial Plan (2015/16 – 2020/21)

Need to decide on appropriate balance between funding immediate needs now and saving for future contingencies

Projected Revenues			\$7,591,904
Ongoing Commitments for:	Police	\$2,253,408	
	Fire	2,257,622	
	Animal Control	335,231	
	Streets	901,388	(5,747,649)
Net Total			\$1,844,255
Options:	10% Reserve	\$752,000	
	Almond Street Multi-Modal	388,000	
	Ponderosa SR2S	193,000	(1,333,000)
Net Remaining			\$511,255

Council Direction

Revenues & Expenses are being projected

Council's Goal and Priorities are being considered

The Finance Committee is meeting

Short term needs are being weighed against long term stability

Alternative Council Direction?

Questions

