



TOWN OF PARADISE

Operating and Capital Budget Update
September 11, 2018



2017/18 Operating and Capital Budgets

- Adopted June 27, 2017
- Final receipts and expenses to be recorded by the end of September 2018
- Annual Financial Statement Audit has started



2018/19 Operating and Capital Budgets

- Adopted June 26, 2018
- About 2 months recorded



General Fund

Fund 1010



Property Taxes

	2017/18 Amended Budget	2017/18 Estimated Actual	2018/19 Adopted Budget	2018/19 Proposed Adjustment
Secured & Residual	\$4,739,480	\$4,735,916	\$4,934,804	(\$15,997)
Unsecured	243,691	233,304	246,128	(10,491)
Prior Secured & Unsecured	5,500	8,692	5,500	500
Supplemental	62,954	69,865	64,214	7,048
Homeowners Apportionment	65,294	65,294	65,294	0
Totals	\$5,116,919	\$5,113,071	\$5,315,940	(\$18,940)

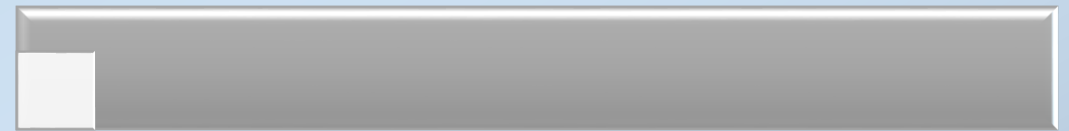
Sales Tax and Transient Occupancy Tax

Sales Tax



- One receipt pending for 2017/18
- No adjustment recommended

Transient Occupancy Tax



- Final receipts resulted in \$15,564 more than expected for 2017/18
- Total 2017/18 receipts \$240,589
- Recommend increasing 2018/19 budget \$15,542

Town Legal Services & Town Hall Facilities

Legal Services

- The contract to extend the Town Attorney services was not finalized at the time the preliminary budget was finalized
- Recommend increasing 2018/19 budget \$11,820 to cover contract

Town Hall Facilities

- Town Hall HVAC failed at the end of 2017/18 resulting in an unexpected expenditure of \$6,436.
- Other savings offset the expenditure
- No adjustment is currently recommended for 2018/19

Police Department

Administration

- \$41,000 savings expected to 2017/18
 - \$20,000 related to Chief vacancy (salary & recruitment incentive)
 - \$5,000 savings from screening tests
 - \$7,500 savings from radio project
- 2018/19 adjustments will be brought forward when Chief replacement plans are finalized

Operations

- Expected to be \$13,000 over budget for 2017/18
 - CalPERS contributions higher than expected
 - Fuel cost and usage has increased
 - Assault exams were more

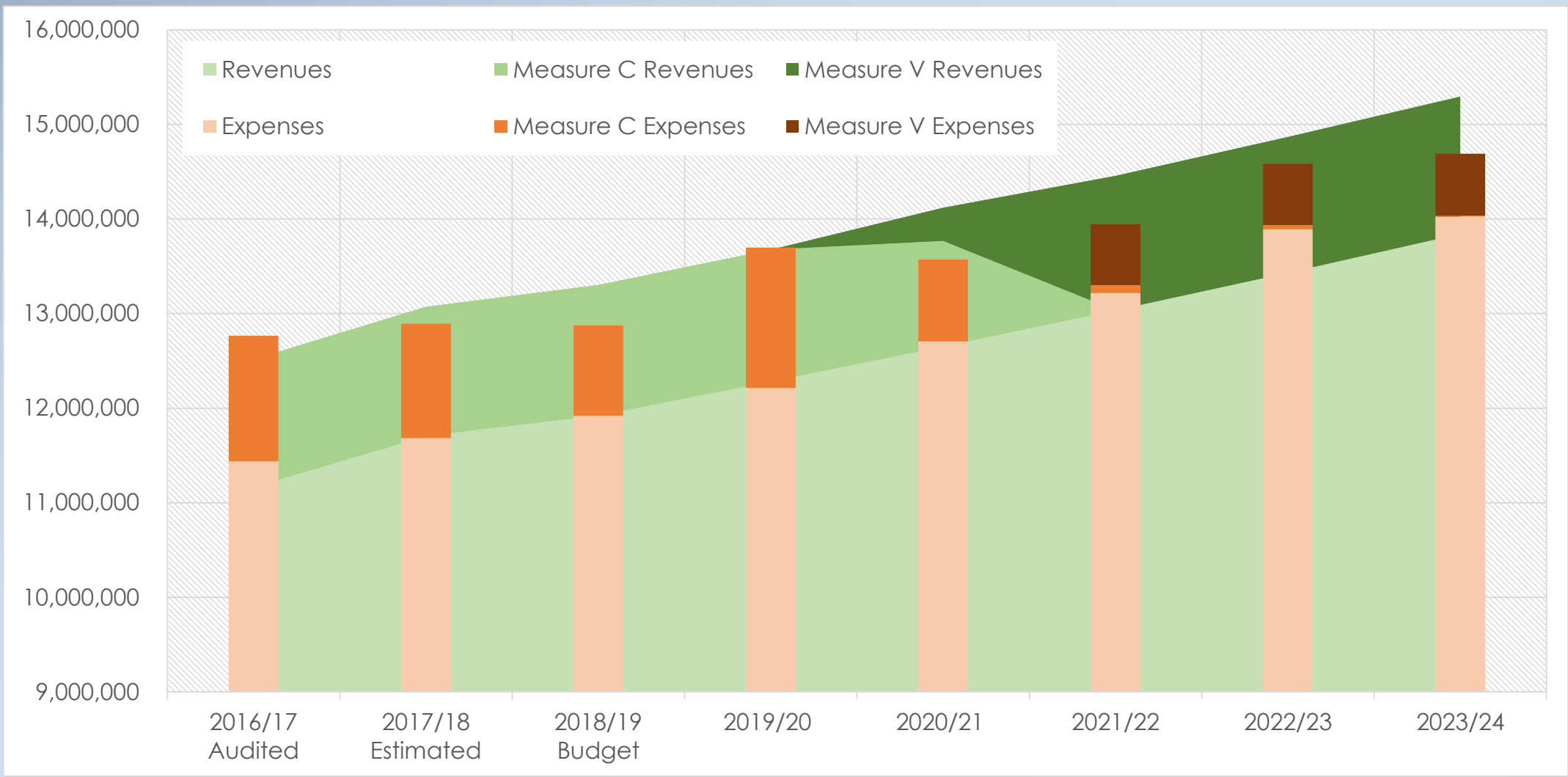
Communications

- \$30,000 savings expected for 2017/18
 - Mostly from salary and benefit savings from continued vacancies

Measure C



General Fund 5 Year Projection with Measure V



Measure C Adjustments

	2017/18 Amended Budget	2017/18 Estimated Actual	2018/19 Adopted Budget	2018/19 Proposed Adjustment
Fire Electrical Panel & Transfer Switch	20,000	102	0	8,250
Animal Control Rendering Setup & Maintenance	13,700	251	0	13,227
Animal Control Epoxy/Concrete Repairs	12,127	5,990	0	6,200
Construct Fleet Bay & Lift	126,158	104,801	0	21,357

Measure C Summary Financial Plan (2015/16 – 2020/21)

Projected Revenues			\$8,148,431
Ongoing Commitments for:	Police	\$2,250,755	
	Fire	2,243,013	
	Animal Control	696,559	
	Public Works	1,622,411	
	Ongoing Expense Reserve	1,335,693	(8,148,431)
Net Remaining			0

General Fund Summary

	2017/18 Estimated Actual	2018/19 Proposed Budget
Revenues	\$11,713,372	\$11,916,811
Measure C Revenues	1,368,621	1,382,307
Total Revenues	\$13,081,993	\$13,299,118
Expenses	\$11,619,741	\$11,932,029
Measure C Expenses	1,140,958	1,001,939
Total Expenses	\$12,760,699	\$12,933,968
Unassigned – cash flow reserve	\$1,456,882	\$1,481,531
Measure C Service Extension Reserves	\$723,007	\$1,103,375

Building Safety and Wastewater

Fund 2030



Building Safety and Wastewater Revenues

2017/18 revenues are expected to exceed budget by about \$88,000

- Plan check fees and building permits account for about \$70,000

	2013/14 audited	2014/15 audited	2015/16 audited	2016/17 audited	2017/18 estimated actual
Plan check fees	76,949	67,321	78,964	75,250	110,602
Building permits	189,638	243,733	215,313	236,262	299,048

- With full implementation of the Fire Prevention Inspector, fire inspections will exceed budget by about \$8,200

Building Safety and Wastewater Expenses and Adjustments

2017/18 Expenditure Savings of about \$16,000

- About \$9,000 from Building Official/Fire Marshal vacancy

2018/19 Recommended Budget Adjustment Savings of \$17,877

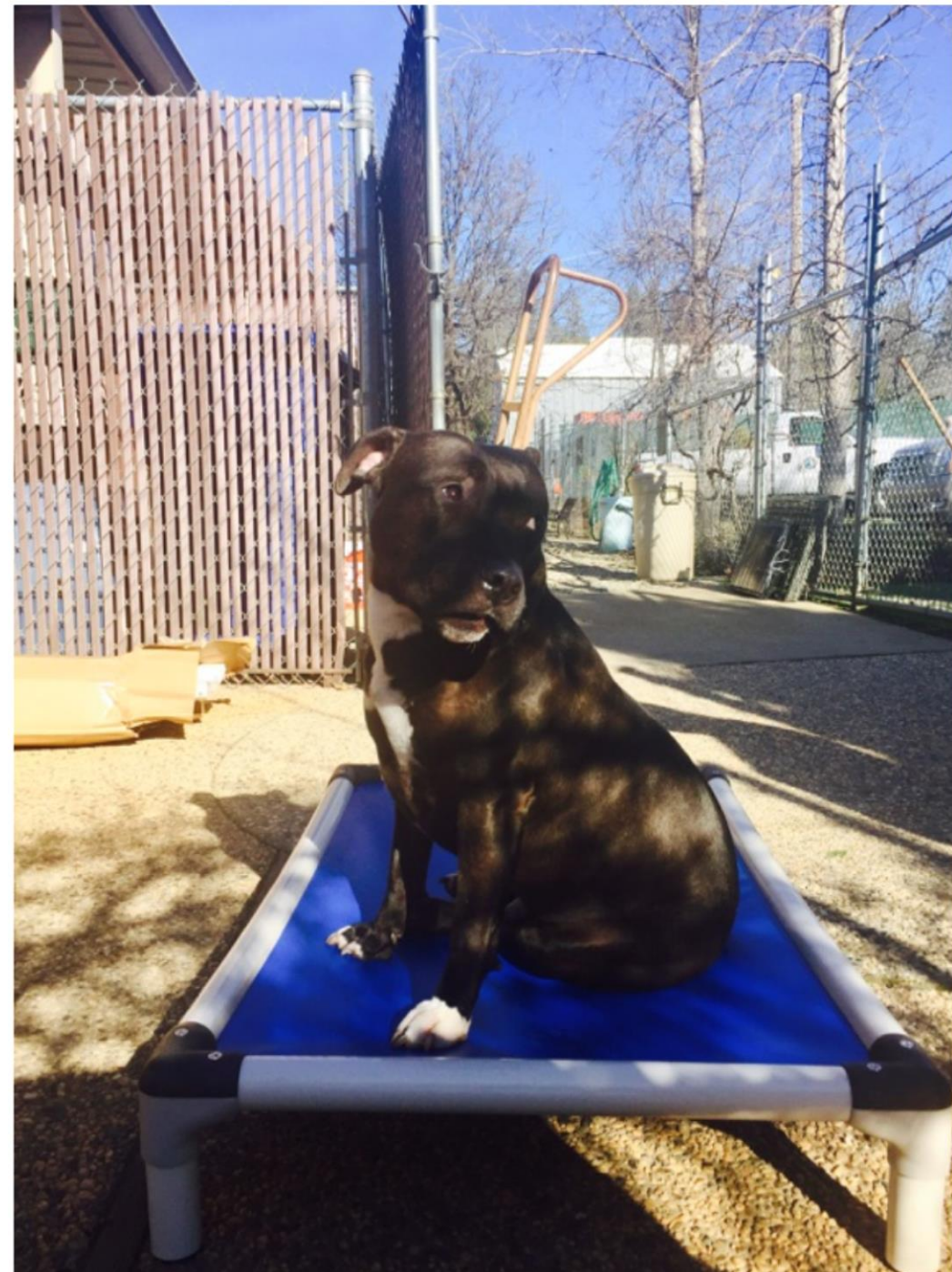
- The Building Official/Fire Marshal position remains unfilled
- The prior Fire Marshal/Building & Onsite Official is working part-time until a replacement is found
- Recommend adding this part-time position back to the salary pay plan

Building Safety and Wastewater Summary

	2017/18 Estimated Actual	2018/19 Proposed Budget
Revenues	\$1,059,972	\$968,853
Expenses	944,190	1,017,919
Net Change	\$115,782	(\$49,066)
Ending Fund Balance	\$599,022	\$549,956

Animal Control Services

Fund 2070



Animal Control Services Update

No material changes from budget estimates for 2017/18

- Last of Animal Control donations (\$16,000) will be used in 2017/18
- Salary savings from vacant position was offset by overtime
- With one vacant position, total function cost about \$300,000
- 35% funded by Measure C

2018/19 estimates

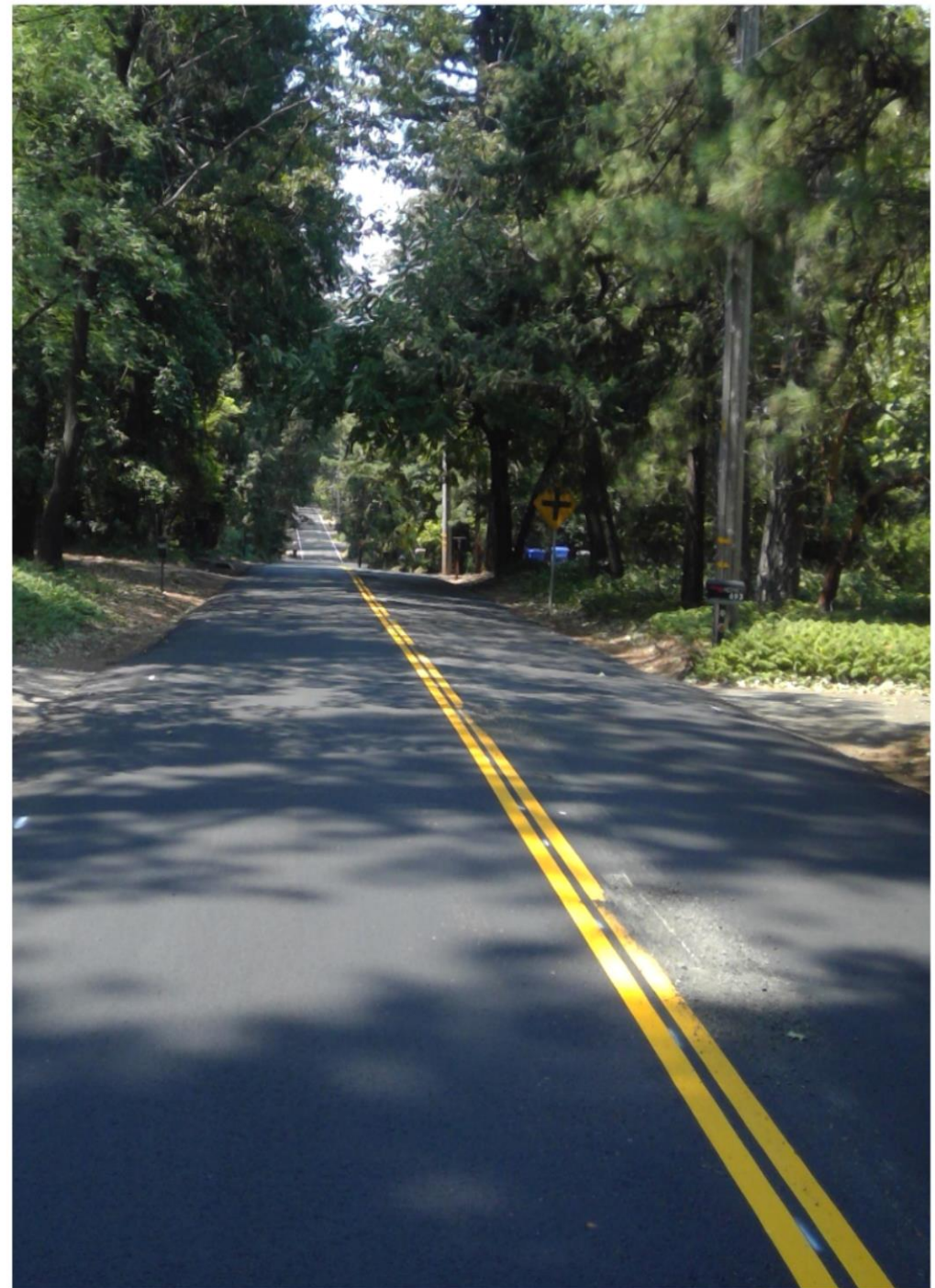
- Rebuilding function to sustainable level
- Final vacant position recently filled
- Total function cost about \$362,000
- 47% funding by Measure C

Animal Control Services Summary

	2017/18 Estimated Actual	2018/19 Proposed Budget
Revenues	\$197,900	\$193,664
Measure C Revenues	103,482	168,806
Total Revenues	\$301,382	\$362,470
Expenses	\$197,900	\$193,664
Measure C Expenses	103,482	168,806
Total Expenses	\$301,382	\$362,470
Net Change	\$0	\$0
Ending Fund Balance	\$0	\$0

Gas Tax/Street Maintenance Fund

Fund 2120



Gas Tax/Street Maintenance Fund Update

2017/18

\$27,000 change in net position

\$55,000 less revenue
(\$41,000 less grant salary reimbursement)

\$55,000 less expense (\$30,000 salary & benefit savings & \$25,000 repair & maintenance)

SB1 being used to maintain operations

2018/19

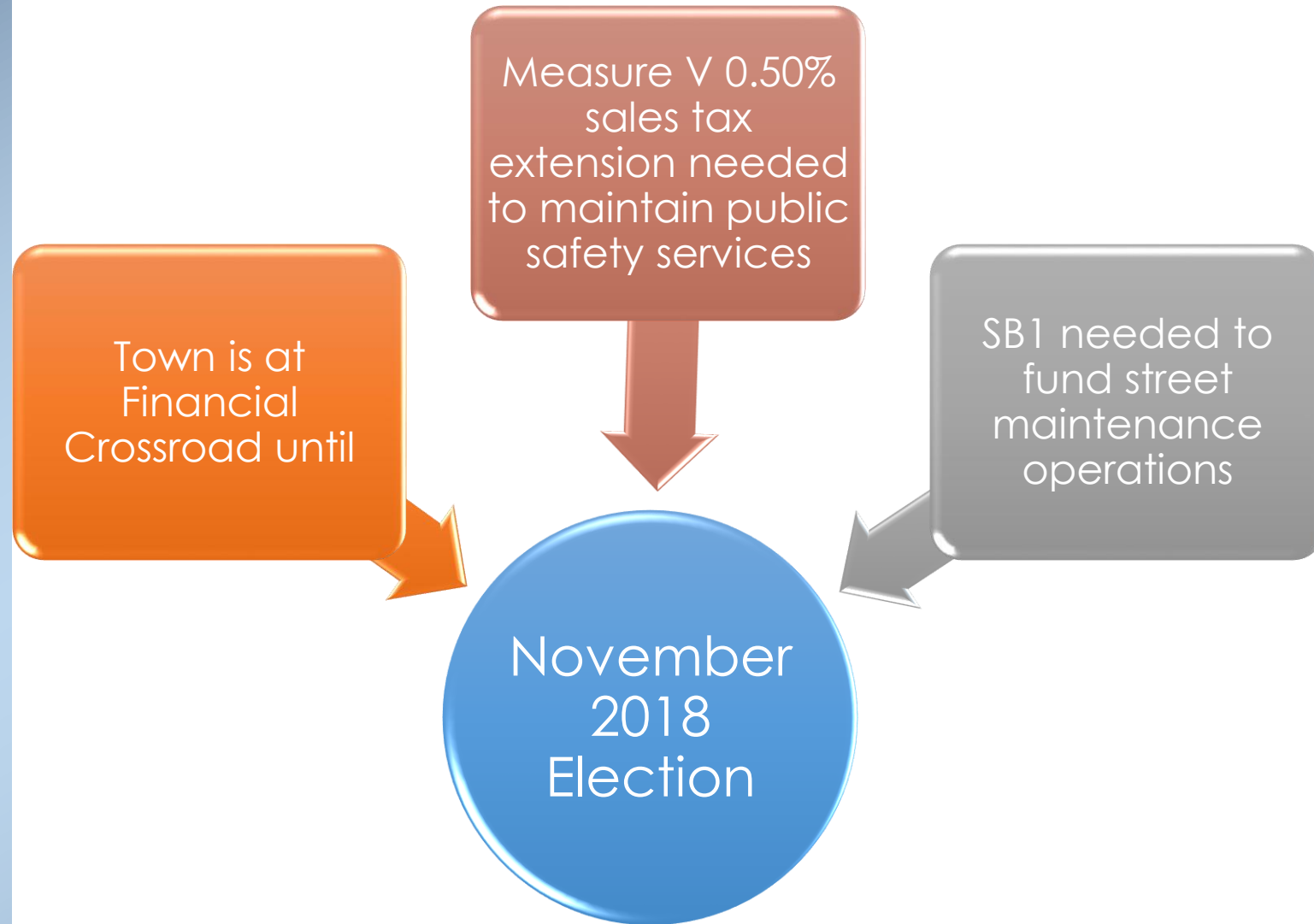
Currently one staff vacancy

SB1 maintaining operations and to be used to leverage grants

Gas Tax/Street Maintenance Fund Summary

	2017/18 Estimated Actual	2018/19 Proposed Budget
Revenues	\$1,152,979	\$1,480,319
Expenses	1,126,132	1,235,103
Net Change	\$26,847	\$245,216
Ending Fund Balance	\$117,836	\$363,052

Conclusions



Council Action Requested

1. Approve Recommended Budget Adjustments
2. Approve Resolution which adds the Fire Marshal/Building & Onsite Official back to the salary pay plan

Questions

