

6/15/2022 REVISION

Paradise Recreation and Park District **2022-2023** **Budget and Financial Report**



Paradise Recreation and Park District

6626 Skyway

Paradise, CA 95669

info@ParadisePRPD.com

Phone: 530-872-6393

Fax: 530-872-8619

www.paradisepripd.com

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Board of Directors

Al McGreehan	Chairperson
Steve Rodowick	Vice Chairperson
Mary Bellefeuille	Secretary
Robert Anderson	Director
Dennis Ivey	Director
Dan Efseaff	District Manager

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation & Park District (PRPD) Staff respectfully submits the Fiscal Year 2022-23 budget for our Board of Directors (BOD) review and consideration.

At the May 25, 2022, Special Meeting, the BOD reviewed a Preliminary budget and set the Notice of Public Hearing for the July Board meeting. Staff posted the Notice of Public Hearing on the District's web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

The budget reflects our best estimate with uncertainty associated with the continuing repercussions of the Camp Fire, the COVID-19 pandemic, high rates of inflation, and geopolitical conflicts creating uncertainty in the energy sector. The District will be watching revenue and expenditures carefully in FY 2022-23. However, in comparison to past years, we enter this year with more trends to calibrate our budget estimates.

B. Minimum Budget Requirements of California Special Districts

California Code (Section 61110) provides the minimum information required of Districts; these may be summarized as follows:

(a) On or before July 1 of each year (for districts using a biennial budget the process is a little different and tied into every other year), the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.

(b) The board of directors may divide the preliminary budget into categories, including, but not limited to, the following:

- (1) Maintenance and operation.
- (2) Services and supplies.
- (3) Employee compensation.
- (4) Capital outlay.
- (5) Interest and redemption for indebtedness.
- (6) Designated reserve for capital outlay.
- (7) Designated reserve for contingencies.

(c) On or before July 1 of each year, the board of directors shall publish a notice stating:

- (1) Adoption of a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
- (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.

(d) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district.

(e) At the time and place specified for the hearing, any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

(f) On or before September 1 of each year, the board of directors shall adopt a final budget that conforms to generally accepted accounting and budgeting procedures for special districts. The general manager forwards a copy of the final budget to the county.

C. Budget Calendar and Process

Several steps involve the development of the budget (Table 1). The budget is 2-3 weeks behind the proposed calendar. Staff anticipates completion at the July 13, 2022, BOD Meeting.

Table 1. Proposed Paradise Recreation and Park District 2022-23 Budget Calendar.

Proposed Date	Milestone
1/28/2022	<ul style="list-style-type: none"> Budget planning kick-off meeting
2/04/2022	<ul style="list-style-type: none"> Develop Budget Framework Supervisors' Fixed Asset request to Manager
2/09/2022	<ul style="list-style-type: none"> Mid-year budget review report presented to the Board of Directors
3/04/2022	<ul style="list-style-type: none"> Supervisors' draft budgets to Manager (rough draft)
3/11/2022	<ul style="list-style-type: none"> Supervisors' budgets to District Manager and Assistant District Manager (final draft)
3/14-3/18/2022	<ul style="list-style-type: none"> Finance Committee reviews rough draft budget and short and long-term capital improvements
4/13/2022	<ul style="list-style-type: none"> Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.
4/13-4/30/2022	<ul style="list-style-type: none"> PRPD Board of Directors budget review period
5/11/2022	<ul style="list-style-type: none"> Present 2022-23 budget to the PRPD Board of Directors for review in Manager's Report. Adopt preliminary budget Set public hearing for June 8, 2022
6/29/2022	<ul style="list-style-type: none"> Public Hearing Adopt final PRPD 2022-23 budget
6/30/2022	<ul style="list-style-type: none"> Submit Budget to Butte County

D. Budget Analysis and Financial Outlook

1. Income

- As of 5/31/22, gross **Total Income** exceeded expectations (103%) of the budget forecast for FY 2021-22.
- Property tax revenue** historically contributed the largest amount to overall District income (approximately 71%). The fiscal year after the Camp Fire, property tax

income plummeted to 55% of pre-fire levels. The State of California provided a tax backfill payment to cover that shortfall (in FY 2020-21 \$987,900).

The County pays the property tax allocations to the District twice per fiscal year (December and May). Because of the lag in recording the deposits, we anticipate that our books at the end of June will reflect a deposit of \$910,576.61 for the year (over \$192 K over last year's budget projections). This is not reflected on the 5/31/22 report.

County projections (6/1/22), based on a County-wide growth rate of 4%, indicate \$973,383.52 in tax revenue payments. The District forecasts a more robust increase of 16% over the County's estimate (\$129K).

3. **Impact Fees** exceeded projections (as of 5/31/22, \$132,669 or 110% of projections). Impact fees are restricted to park acquisition, development, and facilities, and cannot be used for operations. The Impact fees represents a considerable slow-down from the FY 2019-20 budget-year high of \$227,012.

Because of considerable uncertainty associated with material and labor supply shortages, inflation, as well as mortgage/construction loan interest rate increases; the District projects a modest growth rate (< 3.5%).

4. **Program income** exceeded expectations, which demonstrates staff commitment to executing programs, classes and events that enrich the community and draw out of town visitors to the Ridge. The relaxation of COVID restrictions and the pent-up demand for community events, recreation opportunities, rentals, and events helped generate \$269,246.55 in program income (130% above budget projections). Also contributing to this amount is the greater collaboration with schools for District staff to lead and facilitate field trips, in-classroom instruction, and social-emotional learning programs.

The District anticipates scaling up these popular programs and offering them more broadly to other schools and the public. The District is also working toward increasing the number of special events throughout the year and expects robust growth (\$319,700). Staffing may be a significant limitation on this growth.

5. **Donation and Fundraising income** is over 131% of projected amounts, a testament to staff gaining support for programs and events and the generosity of sponsors in our community.
6. **Grant income** provided a boost to income (over \$228K or 135% of the projected amount). We anticipate that this will continue over the next 3 years, reflecting a productive cycle of grant writing success. As we are awaiting several outstanding reimbursement requests for grants, this may grow to the end of the year. For FY 2022-23, the District anticipates continued increases in grants (\$1,300,000) based on recent, confirmed awards. We anticipate expenses to track with the increased grant activity over at least the next 3 years.

7. **Other Revenue (4600)** also exceeds expectations. The District utilized the \$521,589 FEMA Community Disaster Loan (CDL) approved in June 2020, to bridge operating income losses beginning in FY 2021-22. Congress approved the Extending Government Funding and Delivering Emergency Assistance Act, which forgave \$461,680 of the loan (the amount of the loan drawn by September 30, 2021, when approved). The remaining \$59,909 balance may need to be repaid in 2025 depending upon the District's financial recovery post Camp Fire. While the loan forgiveness translated to higher than anticipated Other Revenue in FY 2021-22, staff significantly reduced expectations for FY 2022-23. A substantial potential income source related to the insurance settlement related to the Camp Fire could dramatically increase this (more than \$2-3 M). Staff did not count the full estimate because of the delays experienced so far, and the fact that payment may be over several months.
8. **Interest income** fell below expectations, notably due to the exceedingly low interest rates. The end of the year saw monthly returns shoot up 2-3 times previous months and we expect that to continue moving forward for the year. The District may also increase review once the BOD provides direction on additional investment options.

2. Expenses

1. Overall, the District anticipates closing FY 2021-22 below the **Total Expense** budget forecast for FY 2021-22. Lower professional & outside services contributed the most to below-budget spending.
2. While overall expenses fell under projections, **Payroll Expenses (5000)** will surpass the budgeted amount for FY 2021-22. Continuation of the recovery of staff, additional staff, and increases in salary scales contributed to the increase. Remarkably, income is out pacing pre-fire growth expectations, diminishing the importance of this increase in costs.

Staff have executed ambitious recreation programs (events) and recovery projects over the past fiscal year. Currently, most of this gap is served by staff stepping up for additional duties. In the past, this would have been addressed with additional entry level staff (which have been challenging to hire in our area); however, the District has been compelled to hire staff at higher levels for positions that may have been handled by entry level positions (for example Park Assistant II instead of I).

The District will examine ways to develop a more robust entry-level, part-time staff corps, but this may well be beyond our control and more tied to current national trends.

For FY 2022-23, Staff anticipates increased expenses related to payroll (additional staff and expenses); however, as some of the workload is associated with capital projects, grants, and continuing recovery efforts; costs will be somewhat off-set. To a significant extent, the increase workload stems from the success of the District to secure grants and build partnerships.

The District payroll budget for FY 2022-2023 compares favorably when we look at the percent of the total budget:

Fiscal Year	% of Total Budget
Pre-fire Average	just under 70%
FY 2020-21	62%
FY 2022-23	58%

- 3. Professional Outside Services (5330)** will be significant in FY 2022-23 (\$588,700) due to design, planning, engineering, and construction documents for the rebuild and park development. As the hazard trees are removed, the District will need additional assistance (crews) to clean-up slash and reduce fuels on our wildland parks.

The trail grant project will also require work crews to assist with vegetation management and trail building. Environmental compliance, survey, and mapping work will also contribute to the forecast expenditures in this budget category. Grant funding and insurance payments will reimburse the District for much of these costs, but the District needs to anticipate cash flow needs throughout the duration of these projects. Finally, the District is aggressively seeking grant funds, which necessitates development of plans and cost estimates.

- 4. Utility costs (5410)** in FY 2021-22 were higher than forecast due to greater energy costs and a one-time surprise \$47,000 bill from PG&E for 3-years of electrical usage at the pool that they billed in 2022. The District anticipates long-term savings as the District incorporates solar at the Terry Ashe Recreation Center and continues to convert to highly efficient LED lighting. The District has budgeted \$149,300 for FY 2022-23, which is less than what actual utility costs will be at the close of the current fiscal year, but more than forecast in FY 2021-22.
- 5. Equipment, Tools & Furniture (5280)** have significantly increased this FY 2022-23 (\$26,000) due to anticipated staffing increases that necessitate additional office space and equipment.

3. Net Operating Income and Expenses

- When we account for the actual revenue and expenses bottom line, the District had an extraordinary year. Although we anticipated dipping into reserves (-\$591,600), for the FY 2021-22 budget, the District will end up with a substantial net positive position. While there are several one-time payments, the District starts the next FY in a healthy financial position.
- The District has been quite fortunate in that for the last 2 full FY and the one in progress, the District projected dipping into reserve funds (negative net position), and yet at the end of the year, the District ended up in a net positive position.
- For FY 2022-23, the District plans to utilize reserve funds to erase a projected net operating loss (< \$125 K). The District has set aside substantial resources in the Current Operations (1153) and Future Operations (1155) Reserve Funds.

4. Allocations

This section accounts for funds that will be transferred from reserve accounts to fund Capital Improvement Projects, special projects, technology improvements, and other identified needs, and ensure the District is able to provide continuity of service for residents when the operations budget is insufficient to cover costs.

The District is entering an exciting time with a considerable number of Capital and Program projects. The District has aggressively applied for park and program development grant funding. Grant funding for equipment, infrastructure, or acquisitions will be allocated to the deferred income, cash and Capital Improvement Project (CIP).

While some of these allocations will be carried out in future Fiscal Years, Staff did anticipate funding these efforts if the projects need to accelerate in FY 2022-2023. Not all reserves are subject to allocations in the next FY, the ones that are anticipated to be used include:

1. Capital Improvement & Acquisition – funding for capital improvements and additions to parks.
2. Current Operations – Anticipated funding from reserves to cover the anticipated net loss in the next FY.
3. Designated Project/Special Use/Grant Matching – Staff provides an estimate for Capital Projects and planning, but this fund may also provide for any program matching.
4. Technology – To fund technological improvements and efficiencies (hardware costs).
5. Vehicle Fleet & Equipment – for new equipment. In the past, this may have come from the operations budget.
6. Impact & Development- The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks. With the additional funding from outside District Resources, these funds will be critical to provide additional funding.

5. Challenges and Opportunities

1. The District plays an important goal in the rate of rebuild across the area we serve. The Town of Paradise has embraced a Recreation and Technology (Rec & Tech) strategy, trying to attract new residents to the Ridge that can work remotely and choose to live where there are ample recreational opportunities. The Paradise Unified School District made remarkable progress to rebuilding school sites and enhancing or replacing resources on campuses. These new school facilities are incredibly important to maintaining our current population base and will be an important draw for new families that may choose to call the Ridge home.

Parks, community events and programs/classes also play an important role. The District has been aggressively pursuing grant opportunities and fortunate to have several that will add incredible new parks, facilities, and programs. To execute these grant awards (and to maintain them afterward), the District requires additional staff and expenses. These projects will add value to community residents and will help attract new residents. Thereby expanding our tax base.

2. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority.
3. The pace of new home construction across the District slowed from the initial two-year boom following the fire, but still outpaces growth as a percentage for the State. The recent slowdown of growth could be attributed to supply chain snarls associated with the pandemic shut-down and slow rate of ramping back up production and transportation, higher raw material costs in construction, and labor shortages.

As residents that filed claims against PG&E after the Camp Fire receive disbursements from the Settlement Trust, it is possible that new construction could take off again as residents gain financial security to rebuild their homes or sell their lots. Conflicting trends of rising mortgage rates (from historic lows) and demand for housing will influence construction. The uncertainty of rebuild rates poses challenges when forecasting property tax and impact fee income. The Town of Paradise grew at a rate of 25% between 2020 and 2021, though the Town forecasts a more moderate estimate of 14% growth.

4. Though the pace of rebuilding across the District has been higher than District forecasts for FY 2021-22, tax review continues short of pre-fire levels. In FY 2020-21 the District received its final year of State back fill on lost property tax revenue (\$987,500). The value of this State-provided property tax backfill equates to \$1,054,031 when adjusted for inflation (2021 value vs 2022).

We anticipate that the settlement award from PG&E associated with the Camp Fire will be required over the next 20 years to provide services for residents. To aid current residents and to aid in the recovery, the District continues a strategy of making our parks and programs to develop our area as a Recreation Destination.

5. The ripple effect of increased energy and food costs, labor shortages and supply chain bottlenecks are likely to continue to drive inflation upward in the near term. Inflation is projected to negatively impact the District's operating expenses over the coming fiscal year.

Energy prices will significantly impact the District in FY 2022-2023. The District is committed to transition to more fuel-efficient equipment, vehicles, and facilities. The District will explore capital improvement projects to gain energy efficiency (such as solar and LED lighting), and water conservation to offset utility costs.

6. One small positive aspect may be that as inflation and higher fuel prices impact citizens, they may seek recreational adventures and community events closer to home, driving local demand higher. Staff have ramped up event-oriented programming to draw residents and visitors to the District. Post-pandemic demand for outdoor recreation and community events remains high. Therefore, program income is forecast to increase slightly over fiscal year 2021-2022 revenue.
7. The District received several grant awards that bring funding and resources to achieve District goals to help create economic security and stability, safety, and new recreation opportunities for people of all abilities and interests. Drafting competitive grant proposals and applications and the later management of the grants are time-intensive investments and add strains to limited staff capacity. Despite these challenges, grant awards provide opportunities for the community and staff will continue to pursue new opportunities aggressively.

6. What's New in the FY 2022-23 Budget

The following section highlights changes in this budget approach in comparison to last year.

- We added a Full Time Equivalent (FTE) when considering staffing levels
- Revised salary scale and organization chart.
- New ordering of Capital Improvement Projects.

E. Changes from preliminary budget

Income

- For tax revenue, while numbers did not change, our confidence in them increased. For example, our tax revenue of projection is above the 5/23/2022 County Budget estimate of \$973,383.52. The County will update this number in September or October. However, the County value is based on an overall County estimate of 4% growth.
- The District continues a robust recovery in program revenue from COVID-19. In FY 2020-21, program income (and the cancellation of the ice rink) dramatically slashed revenue (\$93,904.76), actual program revenue in FY 2021-22 will land over \$200,000 above that amount. We set a continued ambitious goal for revenue (over 15% growth).
- Staff softened the outlook related to other income, as we now anticipate additional movement and payments in the next FY related to the insurance settlement from the Camp Fire.
- We decreased the expectations related to interest income, as the BOD delayed the application for additional money management account that would yield higher returns than our current approach. We selected a more modest return than the preliminary budget in anticipation of this moving forward. If it does not (or if it is approved late in the year), then this amount will need to be decreased.

Expenses

- Assumed a smaller increase in supply costs and a decrease in repair and maintenance budget based on actuals to date than the preliminary budget.
- We readjusted funds based on actuals Transportation, Meals, and Travel (5400), expenses increased based on the rate of current fuel costs.

Overall

- The total net income and expenses decreased from the preliminary budget reflecting a smaller draw on District reserves.

F. Projections

*“Don't tell me what you value, show me your budget, and I'll tell you what you value.”
— Joe Biden*

We felt it important to attempt to put this year's budget in context of past budgets and provide the BOD with insight into how this budget fits into long term goals. The figures below (Figures 1, 2, and 3) provides a comparison with:

- 1) actual income and expenses for past years,
- 2) this year's budget, and
- 3) a simplistic linear model (5 years) to provide

The model assumes a robust 10% growth rate in tax revenue and impact fees, a 7.5% increase in programs, 5% in interest income and 3% in all other categories. Wages and benefits are estimated at 5% along with a 3% rate for services and supplies. The model could be refined for individual years or reduction of efforts (for example, our spending patterns will change further out from recovery), but we took a simple approach.

This approach is very much biased toward recent trends. Certainly, a more rapid rebuild will accelerate income in tax revenue, and a prolonged recession could stifle growth in programs. Still, this provides a bit more context in which to view our decisions.

Based on this trend, we anticipate the need for reserve spending for at least the next 3 years. Tax revenue recovery from the Camp Fire is still years away. Instead, this revenue is based on continued success with program and rental income, securing grants, and investment management. The potential return with the most upside may very well lie in program income, thus explaining the recent approach for the District to become a destination park and recreation district and have programs and facilities that may help generate revenue.

To support this triad, staff have proposed several recent efforts: increase staffing in critical areas, aggressive approach to securing grant funds and partnerships for both programs and infrastructure, and proposed efforts to garner a more robust return on the District's investments.

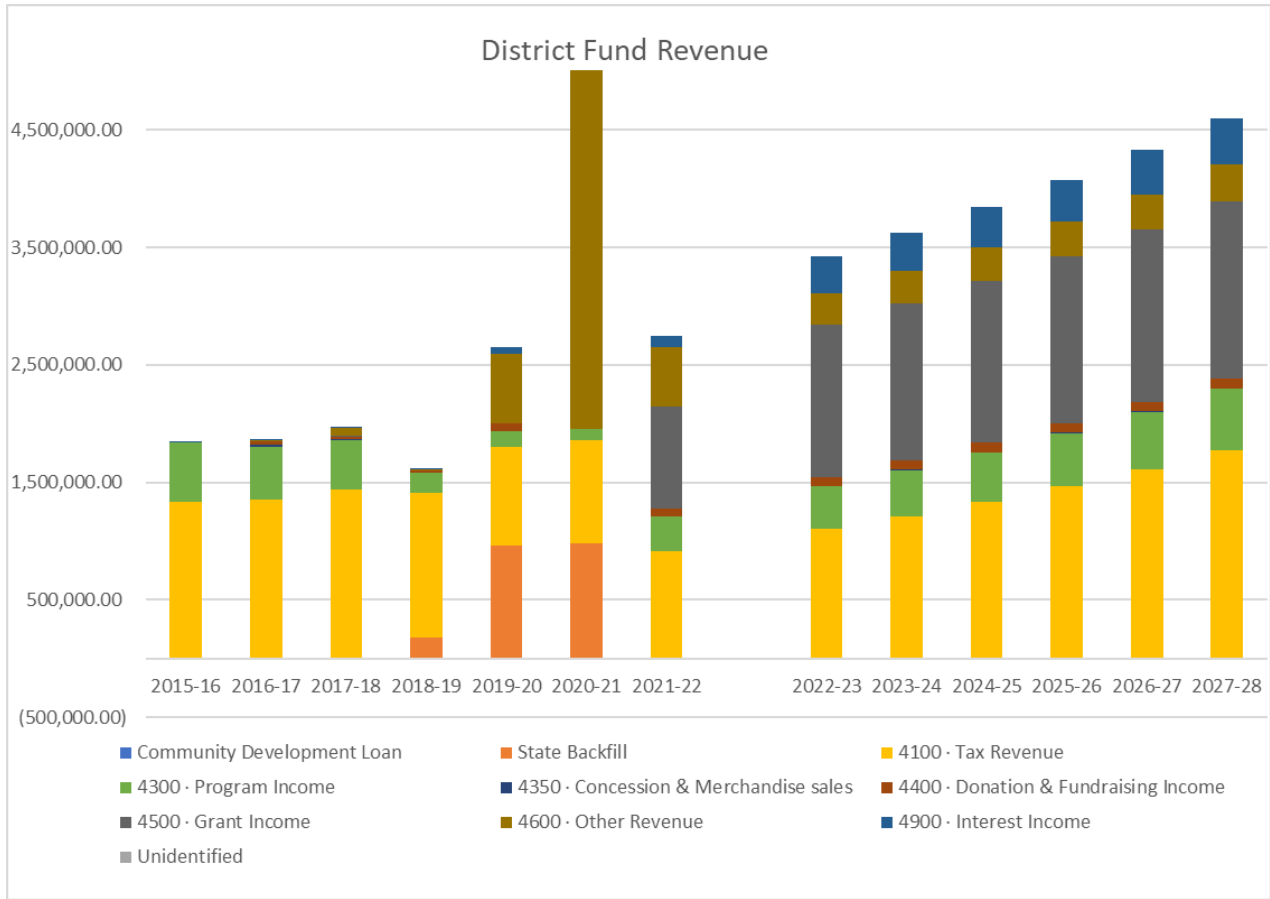


Figure 1. Estimated Revenue Projections

*Note: 2020-21 Other income (settlement) is off the chart.

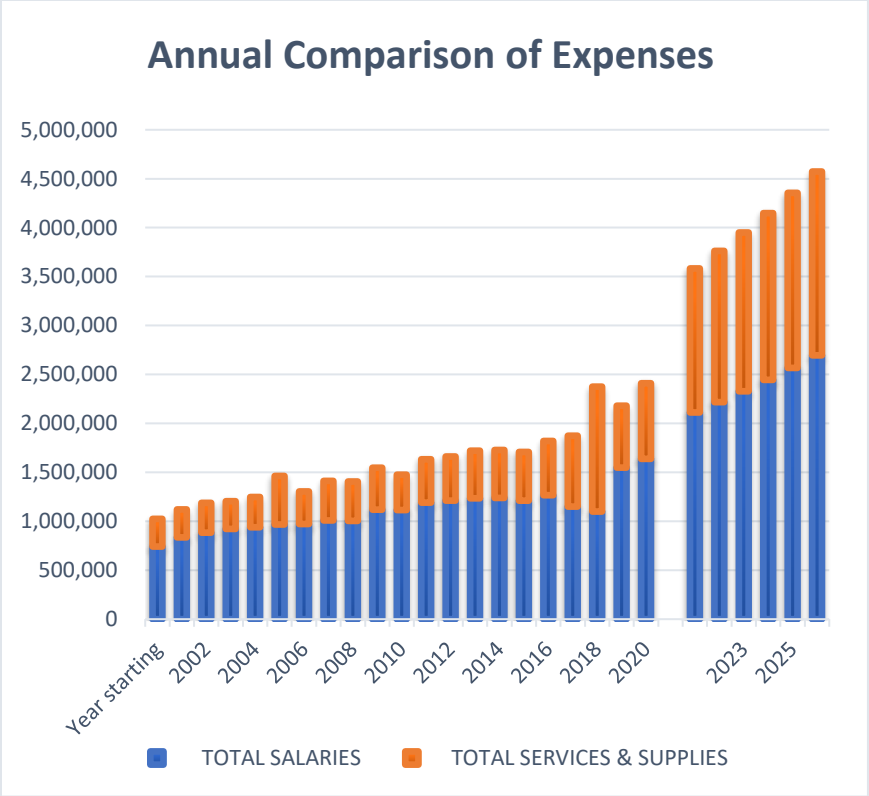


Figure 2. Annual Comparison of Expenses.

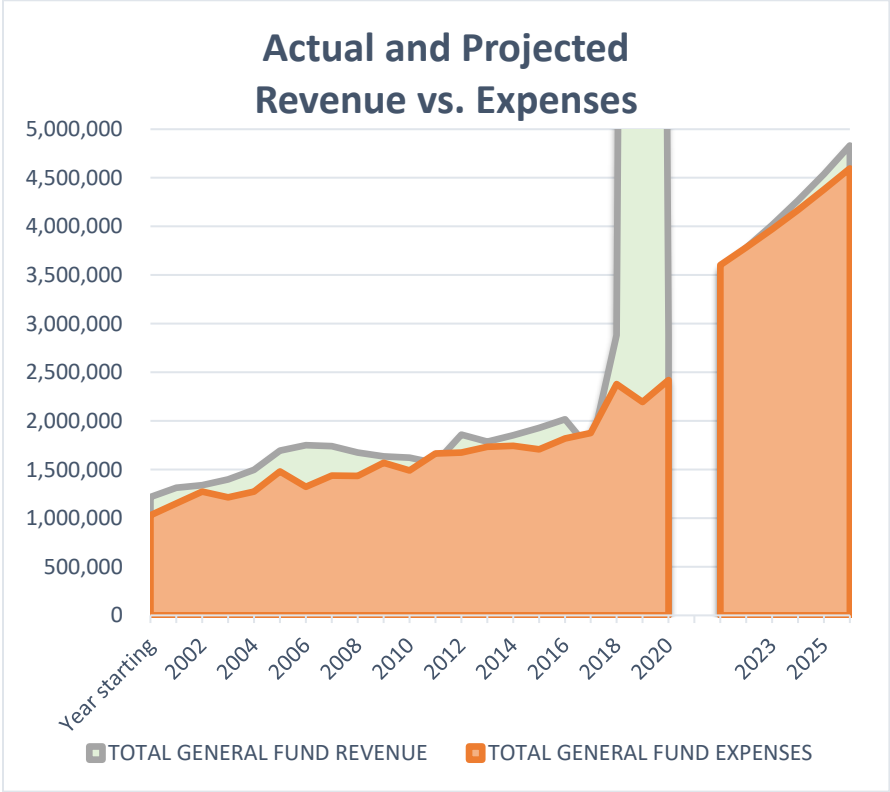


Figure 3. Projection of Revenue vs. Expenses.

G. Budget and Financial Accomplishments

A prominent focus of the District has been to improve our financial practices and we have completed several items including:

1. Staff continues to stay up to date with current information and regulations by attending virtual conferences and workshop/webinar trainings.
2. Staff members are cross trained for other positions to increase staff capacity and skills in key roles in the event of an unexpected absence or planned leave.
3. Submission and continual efforts on CALOES, FEMA, and insurance requests. Staff anticipate continuing progress on CALOES and FEMA projects within FY 2022-23.

H. Recommendations

To improve the District's financial and budgetary processes, and to improve institutional learning, staff proposes several recommendations for the next FY and in the next budget cycle. These include:

1. Staff will work with the Board to finalize and adopt the District's strategic plan then incorporate and align the vision, goals, and tactics of that plan with the proposed budget and Capital Improvement Projects (in progress).
2. Complete an inventory and system for District Assets including consideration of replacement. This will allow for a rationale assessment of replacement costs over time.
3. Create a portfolio of District acres of land and facilities to share information about the sites and status of management efforts and projects (in progress).
4. Using more updated information to develop better estimates for total population and distribution within the District. Coupled with demographic information, this may also aid in the development of programs and parks.
5. Review fee schedules for rentals and reservations. Complete reservation maps and clear description of assets to aid with event plans. Uniform pricing and contract practices will facilitate planning, forecasting and budgeting.
6. Explore the potential for a 2-year budget cycle as our funding and expenses become more predictable. This could be adjusted every year, but would change the District's approach to longer term projects and commitment to programs.

II. FISCAL YEAR (FY) 2022-23 BUDGET

This section provides an overview and detailed information on the FY 2022-23 budget. The information includes:

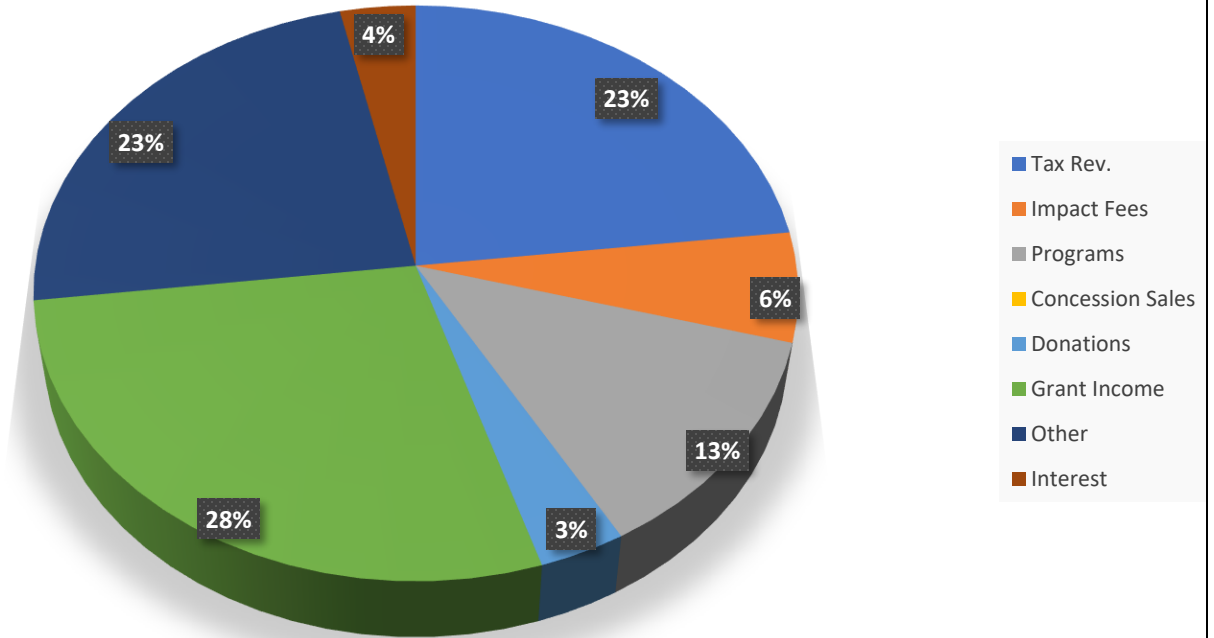
- The distribution of income and expenses in comparison to the previous FY (Tables 2 and 3).
- A Budget Summary, General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Tables 4 and 5).
- A more detailed breakdown of the FY 2022-23 operations budget expenses and comparison to FY 2020-21 actuals, FY 2021-22 year to date and approved budget (Table 6). The table also provides the percentage that each line item contributes to income or expenses and the dollar amount difference with the last FY.

Fund information will help complete forms required by Butte County, such as the:

- Financing Sources and Uses by Budget Unit; and
- Compliance with Proposition 4 – FY 2022-23 Appropriation Limit.

Figure 4. Actual Income FY 2021-22 Compared to Estimated Income FY 2022-23

Actual Year to Date FY 2021-2022 Income



Estimated FY 2022-2023 Income

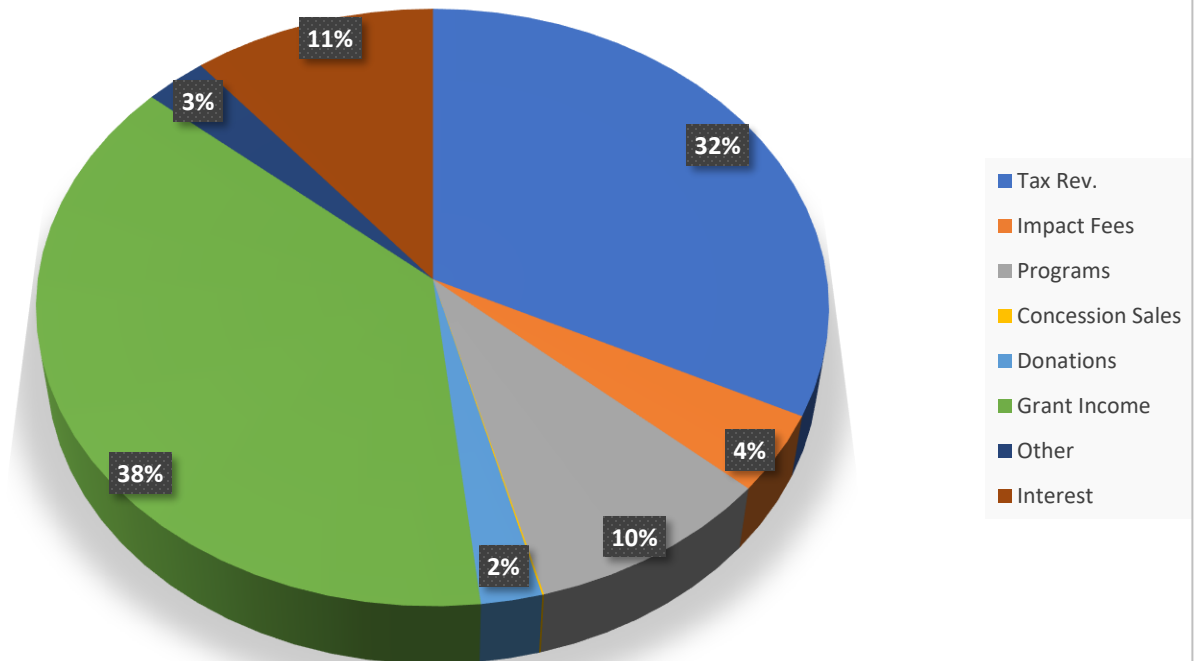
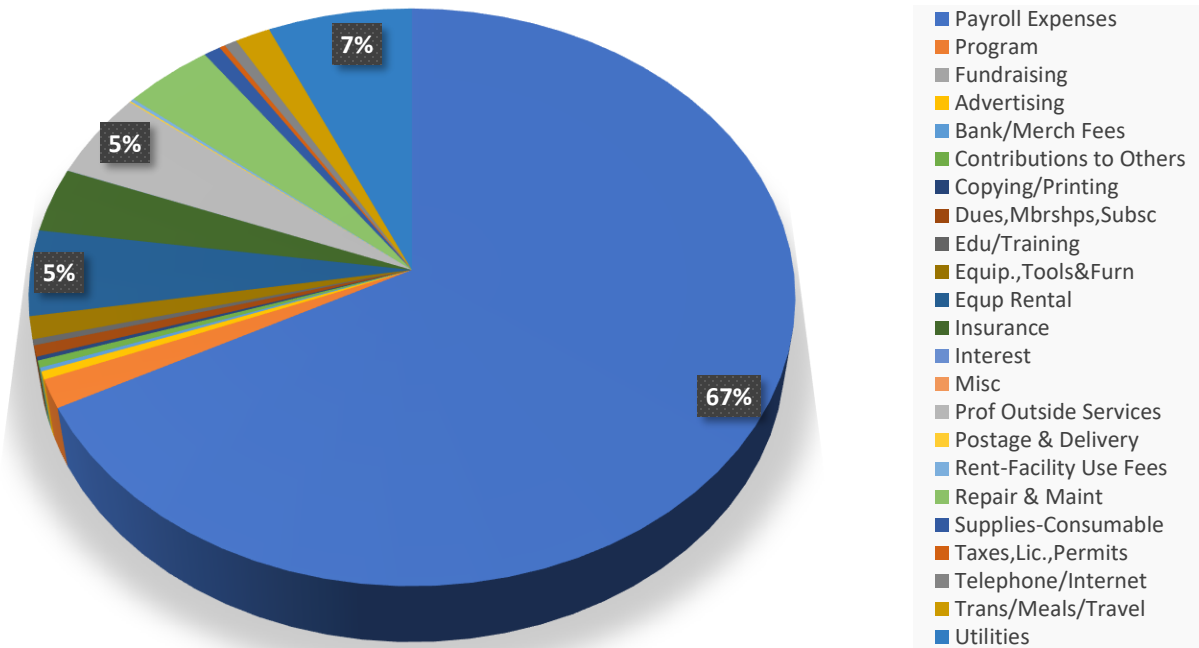


Figure 5. Actual Year to Date Expenses FY 2021-22 Compared to Estimated Expenses FY 2022-23

Actual Year to Date FY 2021-2022 Expenses



Estimated FY 2022-2023 Expenses

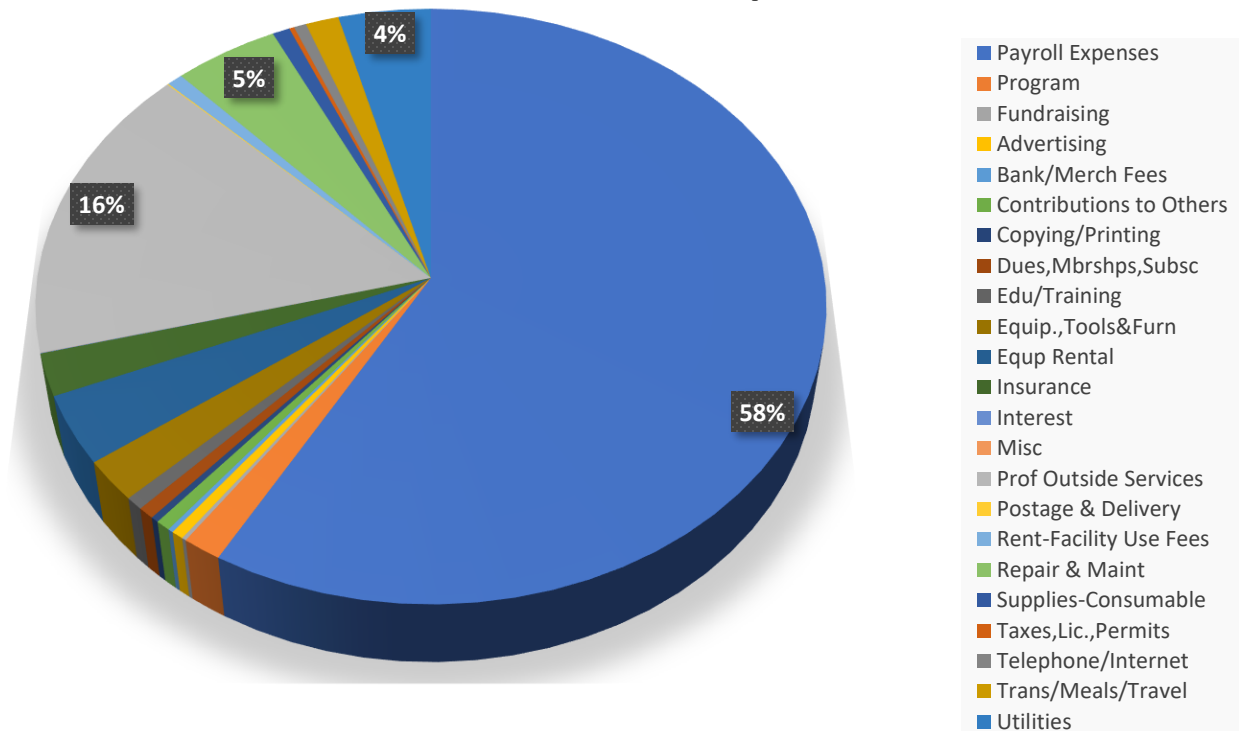


Table 2. FY 2022-23 PRPD District General Fund (2510) Budget and Summary

			FY 2022 - 2023
Description	Code	Budget	
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,103,000	
4200 · Impact Fee revenue	4200	144,000	
4300 · Program Income	4300	362,750	
4350 · Concession & Merchandise sales	4350	2,700	
4400 · Donation & Fundraising Income	4400	75,000	
4500 · Grant Income	4500	1,300,000	
4600 · Other Revenue	4600	256,000	
4900 · Interest Income	4900	311,600	
Total Income		3,565,050	
Expense			
5000 · Payroll Expenses	5000	2,241,800	
5100 · Program Expenses	5100	51,000	
5140 · Fundraising Expense	5140	6,000	
5200 · Advertising & Promotion	5200	15,700	
5220 · Bank & Merchant Fees	5220	7,000	
5230 · Contributions to Others	5230	20,000	
5240 · Copying & Printing	5240	10,100	
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	22,400	
5270 · Education, Training & Staff Dev	5270	22,800	
5280 · Equip., Tools & Furn (<\$5k)	5280	74,500	
5290 · Equipment Rental	5290	162,900	
5300 · Insurance	5300	82,500	
5310 · Interest Expense	5310	1,100	
5320 · Miscellaneous Expense	5320	300	
5330 · Professional & Outside services	5330	588,700	
5340 · Postage & Delivery	5340	2,000	
5350 · Rent-Facility use fees	5350	23,700	
5360 · Repair & Maintenance	5360	160,700	
5370 · Supplies - Consumable	5370	28,200	
5380 · Taxes, Lic., Notices & Permits	5380	7,600	
5390 · Telephone & Internet	5390	18,800	
5400 · Transportation, Meals & Travel	5400	54,000	
5410 · Utilities	5410	149,300	
Total Expense		3,751,100	
Total Net Operating Income and Expenses		-186,050	
Summary			
Grand Total Budget			
Total Income		3,565,050	
Expense			
Total Salary and Benefits		2,241,800	
Total Services and Supplies		1,509,300	
Total Contributions to Others		20,000	
Total Expense		3,751,100	
Total Net Operating Income and Expenses		-186,050	

Table 3. FY 2022-23 Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
Description	Code	Beginning Balance	Fund Allocation	Projected Ending Balance
Accumulated Capital Outlay (ACO)	1012	606,700.00	-	606,700.00
Designated Treasury Funds	1100	148,806.37		
Reserves	1150			
CalPERS 115 Trust	1151	180,000.00		180,000.00
Capital Improvement & Acquisition	1152	9,800,000.00	(5,525,000.00)	4,275,000.00
Current Operations	1153	8,025,880.81	(186,050.00)	7,839,830.81
Designated Project/Special Use/Grant Match	1154	1,000,000.00	(520,000.00)	480,000.00
Future Operations	1155	18,078,769.27		18,078,769.27
Technology	1156	150,485.26	(8,000.00)	142,485.26
Vehicle Fleet & Equipment	1157	752,426.32	(90,000.00)	662,426.32
Impact & Development	1119	790,446.35	216,500.00	1,006,946.00
Ending Assigned		39,533,514.38	(6,112,550.00)	33,272,157.66
Reserve Funds & Unassigned				
	Code	Beginning Balance	Fund Allocation	Projected Ending Balance
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
Ending Reserve Funds & Unassigned		3,300.00	-	3,300.00

* Additional income will be distributed per the reserve policy.

Table 4. FY 2021-22 District General Fund (2510) Budget Detail and Comparison to Past Budgets.

Description	Code	FY 2020 - 2021	FY 2021 - 2022	FY 2021 - 2022		% YTD	FY 2022 - 2023	%	Difference
		Actual - as of 6/30/21	Approved	Actual - as of 05/31/22	Remaining		Budget	Inc / Exp	FY 22-23 / FY 21-22
Operating Budget									
Funding Resources									
Income									
4100 · Tax Revenue	4100	1,856,350.72	718,000	497,954.36	-220,046	69%	1,103,000	30.9%	▲ 385,000
4200 · Impact Fee revenue	4200	173,610.32	120,000	139,135.45	19,135	116%	144,000	4.0%	▲ 24,000
4300 · Program Income	4300	93,904.76	206,500	294,575.81	88,076	143%	362,750	10.2%	▲ 156,250
4350 · Concession & Merchandise sales	4350	158.00	2,100	-2,100	-2,100	0%	2,700	0.1%	▲ 600
4400 · Donation & Fundraising Income	4400	4,652.07	55,300	72,672.48	17,372	131%	75,000	2.1%	▲ 19,700
4500 · Grant Income	4500	0.00	642,000	870,836.63	228,837	136%	1,300,000	36.5%	▲ 658,000
4600 · Other Revenue	4600	39,497,986.41	405,500	505,903.91	100,404	125%	266,000	7.5%	▼ -139,500
4900 · Interest Income	4900	278,993.28	251,900	92,293.05	-159,607	37%	311,600	8.7%	▲ 59,700
Total Income		41,905,656	2,401,300	2,473,372	72,072	103%	3,565,050	100.0%	▲ 1,163,750
Expense									
5000 · Payroll Expenses									
5010 · Wages & Salaries	5010	845,886.21	1,220,400	1,241,874.55	21,475	102%	1,685,700	44.9%	▲ 465,300
5020 · Employer Taxes	5020	48,893.49	61,800	94,650.02	32,850	153%	142,600	3.8%	▲ 80,800
5030 · Employee Benefits	5030	613,813.87	257,100	244,731.71	-12,368	95%	338,800	9.0%	▲ 81,700
5040 · Workers Comp Expense	5040	34,768.25	56,700	33,909.47	-22,791	60%	56,700	1.5%	▬ 0
5050 · Accrued Comp, Sick, & Vacation	5050		0	0	0		0	0.0%	▬ 0
5060 · Other Personnel Costs	5060	5,337.96	15,800	22,803.84	7,004	144%	18,000	0.5%	▲ 2,200
Total 5000 · Payroll Expenses	5000	1,548,700	1,611,800	1,637,970	26,170	102%	2,241,800	59.8%	▲ 630,000
5100 · Program Expenses									
5110 · Concession & Merchandise Exp	5110		6,900	425.96	-6,474	6%	3,300	0.1%	▼ -3,600
5120 · Program Contract Labor	5120	2,000.00	6,500	1,256.00	-5,244	19%	9,200	0.2%	▲ 2,700
5130 · Program Supplies	5130	32,500.03	27,700	40,503.06	12,803	146%	38,500	1.0%	▲ 10,800
Total 5100 · Program Expenses	5100	34,500	41,100	42,185	1,085	103%	51,000	1.4%	▲ 9,900
5140 · Fundraising Expense									
5140 · Fundraising Expense	5140		18,200	-18,200	-18,200	0%	6,000	0.2%	▼ -12,200
5200 · Advertising & Promotion									
5200 · Advertising & Promotion	5200	3,888.73	11,200	13,069.12	1,869	117%	15,700	0.4%	▲ 4,500
5210 · Bad Debt									
5210 · Bad Debt	5210		0	0	0		0	0.0%	▬ 0
5220 · Bank & Merchant Fees									
5220 · Bank & Merchant Fees	5220	7,397.30	5,200	5,129.90	-70	99%	7,000	0.2%	▲ 1,800
5230 · Contributions to Others									
5230 · Contributions to Others	5230	12,605.50	25,600	10,000.00	-15,600	39%	20,000	0.5%	▼ -5,600
5240 · Copying & Printing									
5240 · Copying & Printing	5240	1,793.78	7,100	5,387.63	-1,712	76%	10,100	0.3%	▲ 3,000
5260 · Dues, Mbrshps, Subscr, & Pubs									
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	39,745.58	32,600	18,568.79	-14,031	57%	22,400	0.6%	▼ -10,200
5270 · Education, Training & Staff Dev									
5270 · Education, Training & Staff Dev	5270	4,429.61	8,500	7,499.11	-1,001	88%	22,800	0.6%	▲ 14,300
5280 · Equip., Tools & Furn (<\$5k)									
5282 · Office ET&F	5282	3,045.84	10,300	13,398.25	3,098	130%	19,200	0.5%	▲ 8,900
5284 · Program ET&F	5284	964.31	10,300	1,596.16	-8,704	15%	12,100	0.3%	▲ 1,800
5286 · Small Tools & Equipment	5286	20,185	21,200	14,827	-6,373	70%	43,200	1.2%	▲ 22,000
Total 5280 · Equip., Tools & Furn (<\$5k)	5280	24,196	41,800	29,822	-11,978	71%	74,500	2.0%	▲ 32,700

Description	Code	FY 2020 - 2021	FY 2021 - 2022	FY 2021 - 2022	Remaining	% YTD	FY 2022 - 2023	%	Difference
		Actual - as of 6/30/21	Approved	Actual - as of 05/31/22			Budget	Inc / Exp	FY 22-23 / FY 21-22
5290 · Equipment Rental	5290	13,040.67	94,900	108,368.92	13,469	114%	162,900	4.3%	▲ 68,000
5300 · Insurance	5300	72,907.00	76,400	80,848.00	4,448	106%	82,500	2.2%	▲ 6,100
5310 · Interest Expense	5310	321.59	1,100	346.43	-754	31%	1,100	0.0%	■ 0
5320 · Miscellaneous Expense	5320	5.00	300	200.00	-100	67%	300	0.0%	■ 0
5330 · Professional & Outside services	5330								
5332 · Accounting	5332	54,910.32	44,800	10,092.24	-34,708	23%	44,800	1.2%	■ 0
5334 · Legal	5334	6,180.30	25,800	8,862.80	-16,937	34%	17,800	0.5%	▼ -8,000
5336 · Engineering Services	5336	4,185.00	203,000	24.29	-202,976	0%	200,000	5.3%	▼ -3,000
5338 · Other Professional & Outside L	5338	81,412.97	365,000	93,438.45	-271,562	26%	326,100	8.7%	▼ -38,900
Total 5330 · Professional & Outside services		146,689	638,600	112,418	-526,182	18%	588,700	15.7%	▼ -49,900
5340 · Postage & Delivery	5340	1,530.81	2,000	1,613.20	-387	81%	2,000	0.1%	■ 0
5350 · Rent-Facility use fees	5350	5,595.00	7,800	3,823.25	-3,977	49%	23,700	0.6%	▲ 15,900
5360 · Repair & Maintenance	5360								
5361 · Building R&M	5361	3,776.51	24,000	4,154.56	-19,845	17%	16,900	0.5%	▼ -7,100
5362 · Equipment R&M	5362	3,454.97	19,000	4,697.23	-14,303	25%	16,300	0.4%	▼ -2,700
5363 · General R&M	5363	27,318.83	21,000	7,096.38	-13,904	34%	11,200	0.3%	▼ -9,800
5364 · Grounds R&M	5364	57,061.87	57,000	31,452.83	-25,547	55%	45,900	1.2%	▼ -11,100
5365 · Pool R&M	5365	23,518.85	19,000	36,714.69	17,715	193%	36,600	1.0%	▲ 17,600
5366 · Vehicle R&M	5366	11,278.00	11,000	3,066.85	-7,933	28%	11,000	0.3%	■ 0
5367 · Janitorial	5367	10,774.89	11,000	11,406.65	407	104%	14,400	0.4%	▲ 3,400
5368 · Security	5368	2,506.85	7,000	2,172.24	-4,828	31%	6,000	0.2%	▼ -1,000
5369 · Vandalism	5369	92.90	1,000	2,022.36	1,022	202%	2,400	0.1%	▲ 1,400
Total 5360 · Repair & Maintenance		139,784	170,000	102,784	-67,216	60%	160,700	4.3%	▼ -9,300
5370 · Supplies - Consumable	5370								
5372 · Office Supplies	5372	7,205.41	12,900	9,666.22	-3,234	75%	14,000	0.4%	▲ 1,100
5374 · Safety & staff supplies	5374	11,542.53	16,500	9,529.85	-6,970	58%	14,200	0.4%	▼ -2,300
Total 5370 · Supplies - Consumable		18,748	29,400	19,196	-10,204	65%	28,200	0.8%	▼ -1,200
5380 · Taxes, Lic., Notices & Permits	5380	6,628.32	4,200	6,673.98	2,474	159%	7,600	0.2%	▲ 3,400
5390 · Telephone & Internet	5390	15,665.33	24,800	14,916.90	-9,883	60%	18,800	0.5%	▼ -6,000
5400 · Transportation, Meals & Travel	5400								
5402 · Air, Lodging & Other Travel	5402	144.91	9,000	6,723.84	-2,276	75%	10,000	0.3%	▲ 1,000
5404 · Fuel	5404	16,773.40	16,800	27,980.87	11,181	167%	35,000	0.9%	▲ 18,200
5406 · Meals	5406	1,726.76	5,000	4,786.64	-213	96%	7,000	0.2%	▲ 2,000
5408 · Mileage & Auto Allowance	5408	1.35	8,900	575.68	-8,324	6%	2,000	0.1%	▼ -6,900
Total 5400 · Transportation, Meals & Travel		18,646	39,700	40,067	367	101%	54,000	1.4%	▲ 14,300
5410 · Utilities	5410								
5412 · Electric & Gas	5412	44,264.57	60,900	128,966.17	68,066	212%	112,000	3.0%	▲ 51,100
5414 · Water	5414	20,027.29	24,200	19,413.93	-4,786	80%	25,800	0.7%	▲ 1,600
5416 · Garbage	5416	12,449.39	15,200	11,113.37	-4,087	73%	11,500	0.3%	▼ -3,700
Total 5410 · Utilities		76,741.25	100,300	159,493.47	59,193	159%	149,300	4.0%	▲ 49,000
Total Expense		2,193,557	2,992,600	2,420,380	-572,220	81%	3,751,100	100.0%	▲ 758,500
					0				
Total Net Operating Income and Expenses		39,712,098	-591,300	52,992	644,292	N/A	-186,050	-5.0%	▲ 405,250

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects. However, budget actions are obligated only on the upcoming adopted budget. Changes may be necessary to accommodate successful grant and funding sources.

Identified projects influenced the budget request, however, the approach simplifies the request to only a few categories. This more general approach to funding may provide the flexibility needed to support funding opportunities, or a shift in the timing of projects.

Because of limited funding, most projects require outside resources or grants. We note these as unidentified or unfunded capital needs. The Capital Improvement Program includes unfunded capital projects or portions of projects in which the need for the project has been established, but a funding source has yet to be identified. While some approved projects will take some time to develop and into future FY, we placed some of the projects into the next FY to provide funding flexibility.

This approach creates a list of projects, allows the District to utilize the list for future financial and operational planning and forecasting and provide a mechanism to share this information to the BOD and Community.

We identify potential sources for our potential contribution as this may allow for matching funds if the opportunity arises. In case outside funding is not forthcoming, we can initiate smaller scale, phased projects that may be completed in full as new resources become available.

Priorities for the District in the FY2022-23 include:

1. A District Master Plan.
2. Replacement of large District assets (Shop, and Aquatic Recreation Center) lost in the fire. Nearly all funding may be from insurance, state or federal funds though we may need to develop additional funds to complete as needed.
3. Improvements to existing parks and facilities, especially items that improve access, efficiency, conservation, or user experience.
4. Park development requires large outside funding sources, and we will continue to aggressively look for means to complete these projects and acquisitions. In nearly all cases, these projects require multiple funders and matching funds.
5. Implement critical projects (Lakeridge park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, and possibly Coutolenc Parks.

Table 5. FY 2021-22 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning							Total
		2022	2023	2024	2025	2026	2027	Beyond 2027	
2022-1	District Security, Conservation, and Efficiency Investments	235,000	40,500	34,000	40,000	10,000	10,000	180,000	549,500
2022-2	Land Acquisition	2,860,000	2,365,000	1,602,000	1,339,000	1,061,000	1,575,000	1,600,000	12,402,000
2022-3	New Park and Facility Development	3,327,500	3,781,000	2,829,350	4,175,000	1,476,200	27,500	1,805,000	17,421,550
2022-4	Camp Fire Recovery Projects	1,584,000	1,030,000	-	-	-	-	-	2,614,000
2022-5	Existing Park Improvements and Development	238,500	405,000	545,000	468,500	198,000	25,000	1,025,000	2,905,000
2022-6	Trails Development Project	288,500	328,500	281,750	196,050	90,000	70,000	500,000	1,754,800
2022-7	Planning: Strategic, Master, Park,	367,400	546,600	341,650	251,700	86,760	86,820	100,000	1,780,930
2022-8	Aquatic Park and Concow Pool Improvements	65,000	90,000	120,000	10,000	11,000	13,000	4,000,000	4,309,000
2022-9	Vehicle Fleet and Equipment, and Technology Investments	208,000	150,000	125,000	107,100	123,510	121,041	540,000	1,374,651
Total		9,173,900	8,736,600	5,878,750	6,587,350	3,056,470	1,928,361	9,750,000	45,111,431

Table 6. FY 2021-22 Capital Improvement Projects (CIP) – Summary of Funding Sources.

Task	FY Beginning							Total
	2022	2023	2024	2025	2026	2027	Beyond 2027	
1. Acquisition	2,600,000	2,150,000	1,525,000	1,275,000	1,010,000	1,500,000	1,600,000	11,660,000
2. Planning	647,400	764,100	433,650	315,700	137,760	161,820	130,000	2,590,430
3. Park Development	3,616,000	4,109,500	3,111,100	4,371,050	1,566,200	97,500	2,305,000	19,176,350
4. Park Improvements, Repair and Renovation	518,500	533,000	684,000	518,500	219,000	48,000	5,175,000	7,696,000
5. Equipment Purchases	208,000	150,000	125,000	107,100	123,510	121,041	540,000	1,374,651
6. Insurance Rebuild	1,584,000	1,030,000	-	-	-	-	-	2,614,000
7. Other	-	-	-	-	-	-	-	-
Total	9,173,900	8,736,600	5,878,750	6,587,350	3,056,470	1,928,361	9,750,000	45,111,431

Funding Source	FY Beginning							Total
	2022	2023	2024	2025	2026	2027	Beyond 2027	
ACO	-	-	-	-	-	-	-	-
Capital Improvement & Acquisition Reserve	5,525,000	4,170,000	2,430,000	-	-	-	-	12,125,000
Designated Project/Special Use/Grant Matching Reserve	520,000	378,000	125,000	25,000	-	-	-	1,048,000
Donations	25,000	19,000	15,000	-	-	-	-	59,000
General Fund	299,400	199,600	68,650	56,500	27,260	39,320	-	690,730
Grant	804,750	1,331,223	351,750	76,050	-	-	-	2,563,773
Incorporated Impact Fees (Fund 2526)	135,500	117,500	82,500	60,000	-	-	-	395,500
Technology Reserve	8,000	10,000	11,000	5,500	-	-	-	34,500
Unidentified	1,685,250	2,487,277	2,678,050	6,275,300	2,935,210	1,889,041	9,750,000	27,700,128
Unincorporated Impact Fees (Fund	81,000	69,000	32,800	-	-	-	-	182,800
Vehicle Fleet & Equipment Reserve	90,000	80,000	84,000	89,000	94,000	-	-	437,000
Total	9,173,900	8,861,600	5,878,750	6,587,350	3,056,470	1,928,361	9,750,000	45,236,431

IV. FUNDS

The designation of funds will be provided by resolution. Notable changes in these items are noted below. Current fund balances are shown in Table 7. A couple of definitions may be helpful. We use the terms redesignate to describe the (internal) process of moving funds between established accounts (typically during the budget cycle) and allocation to describe funds that are expended from an account toward its intended purpose (typically external).

A. General Fund

The District has funds with Butte County and Board approved accounts with Five Star Bank and Mechanics Bank. We anticipate to open additional accounts in the next FY (with BOD approval) for our investment accounts. These will become part of future reports.

B. Accumulative Capital Outlay (ACO)

ACO designates funds held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the General Fund. Under the California Code of Regulations (CCR, 1042 (e). Funds) an Accumulative Capital Outlay (ACO). A fund used to account for the accumulation of revenues restricted for capital outlay under Section 53731 Government Code.

For FY 2022-23, PRPD will designate an ACO fund balance of \$606,700. This is unchanged from the previous year.

C. General Reserve

Staff recommends the funds set aside for General Reserves to maintain at \$3,000.

D. Designated Treasury Funds – Donations

Staff have set up a time in the next FY to review these funds and consolidate them (recommendation from last year). Funds that are no longer receiving active or on-going donations will be used for the original purpose or combined with an appropriate account to streamline the accounting of these funds.

E. District Reserves

This budget has allocated funds associated with the Board approved Reserve Policy as shown above (Table 5). Staff propose the following redesignations of funds from the reserves for FY 2022-23 budgeted \$1,310,000 of the Capital Improvement & Acquisition reserve fund to meet short and long-term goals for improvements/upgrades to existing facilities and new acquisitions. This budget redesignates funds from the following:

- Move \$484,315.05 from Future Operations (1155) into the Capital Improvement and Acquisition (1152) fund. The Capital Improvement and Acquisition fund shift is anticipation for future year projects.
- Move \$247,573.68 from Future Operations (1155) into the Designated Project/Special Use/Grant Matching (1154) fund. The Designated Project shift allows for additional matching flexibility to leverage outside funds for matching.

- With the above changes, the Future Operations (1155) fund is reduced by \$731,888.73. The starting balance for this fund is anticipated at \$18,078,769.27.

F. Development Impact and Subdivision Fees

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. We anticipate growth of these funds as the area rebuilds (Table 9). The District's funds and reserves may be summarized as follows:

- 1) 1000 - Mechanic's Bank – Operating Account
- 2) 1003 - Five Star Bank – Payroll
- 3) 1005 - Petty Cash/Imprest Cash
- 4) 1008 – North Valley Community Foundation

- 5) 1010 - Fund 2510 - General Fund/General Operating (Cash)
 - a. 1011 · General Operating or Cash Reserve
 - b. 1012 · ACO Reserve
 - c. 1013 · General Reserve
 - d. 1014 · Deposits held for others
- 6) 1030 – Investments
 - a. 1031 – Five Star Bank Money Market
 - b. 1032 – Five Star Bank Grant Money Market

- 7) 1100 · Designated Treasury Funds - Donations
 - a. 1112 · Fund 2512 - Grosso Endowment
 - b. 1113 · Fund 2513 - Grosso Scholarship
 - c. 1114 · Fund 2514 - Designated Donations
 - i. 1114-1 · Bille Park Donations
 - ii. 1114-10 · Swim Scholarship Fund
 - iii. 1114-11 · Dog Park Donations
 - iv. 1114-12 · Coutolenc Camp Fund
 - v. 1114-13 · Ice Rink Donations
 - vi. 1114-14 · General Donations
 - vii. 1114-2 · Bike Park Fund
 - viii. 1114-3 · Lakeridge Park Donations
 - ix. 1114-4 · Sports Equipment Donations
 1. 1114-41 · Wrestling Mat Fund
 - x. 1114-5 · Pam Young Fund
 - xi. 1114-6 · Easter Egg Scholarships
 - xii. 1114-7 · Child-Youth Scholarships
 - xiii. 1114-8 · McGreehan Children's Scholarship
 - xiv. 1114 · Other

- 8) 1119 · Development Impact and Subdivision Fees
 - a. 1120 · Fund 2520 – Sub-Division Fees
 - b. 1121 · Fund 2521 - Park Acquisition Unincorporated

- c. 1122 · Fund 2522 - Park Development Unincorporated
 - d. 1124 - Fund 2524 - District Facilities Unincorporated
 - e. 1126 · Fund 2526 - Park Acquisition Incorporated
 - f. 1127 · Fund 2527 - Park Development Incorporated
 - g. 1128 · Fund 2528 - District Facilities Incorporated
- 9) 1150 – Reserves – This includes reserve funds such as:
- a. 1151 · CalPERS 115 Trust
 - b. 1152 · Capital Improvement & Acquisition
 - c. 1153 · Current Operations
 - d. 1154 · Designated Project/Special Use/Grant Matching
 - e. 1155 · Future Operations
 - f. 1156 · Technology
 - g. 1157 · Vehicle Fleet & Equipment

Table 7. Current Fund Balances as of 6/8/22.

ASSETS	Amount (\$)
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	130,141.38
1003 · Five Star Bank - Payroll	29,004.26
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,890.57
1010 · Treasury Cash - 2510	
1011 · General Operating	-546,090.65
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	<u>1,000.00</u>
Total 1010 · Treasury Cash - 2510	64,609.35
1030 · Investments	
1031 · Five Star Bank Money Market	2,561,406.60
1032 · Five Star Bank Grant M. M.	535,361.16
1033 · Investment Reserves	
1033.02 · Capital Improvment & Acquisit	9,616,501.85
1033.03 · Current Operations	8,025,867.48
1033.04 · Desig Proj/Sp Use/Grant Match	752,425.07
1033.05 · Future Operations	18,810,626.92
1033.06 · Technology	150,485.01
1033.07 · Vehicle Fleet & Equipment	<u>752,425.07</u>
Total 1033 · Investment Reserves	<u>38,108,331.40</u>
Total 1030 · Investments	41,205,099.16
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	

ASSETS	Amount (\$)
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	116,526.83
1114-14 · General Donations	11,964.41
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	<u>773.60</u>
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	670.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	<u>223.24</u>
Total 1114 · Designated Donations-2514	<u>148,806.37</u>
Total 1100 · Designated Treasury Funds	208,915.63
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	39,252.56
1122 · Park Dev Unincorp - 2522	139,832.36
1124 · District Fac Unincorp - 2524	55,263.86
1126 · Park Acqui Incorp - 2526	177,536.03
1127 · Park Dev Incorp - 2527	522,509.81
1128 · District Fac Incorp - 2528	<u>106,580.44</u>
Total 1119 · Impact Fees	<u>1,049,211.87</u>
Total Checking/Savings	42,690,172.22

V. STAFF AND ORGANIZATION

A. Paradise Recreation and Park District Description

The District occupies roughly 172 square miles within Butte County (Figure 6). The District has developed a sub-division within our boundaries to provide useful demographic information that will aid with programs and planning.

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This splits up to about 82 acres of developed park land and 374 of undeveloped park land. In 2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID)). In 2021, the District acquired an additional 16.52 acres next to existing parks, and 2.33 acres of new land that will be incorporated into the planned trail routes. The District now manages 851 acres.

The District provides customer and administrative services, park operations, recreation services and assists with community development. The District maximizes available resources to deliver well-maintained parks, a variety of high-quality recreation programs and activities. We believe in building community and positive experiences by providing and supporting recreational opportunities and programs. We build effective partnerships with other service providers thus helping meet the quality-of-life expectations, building community pride, and supporting the economic goals of the community. We will measure our success by providing adequate access and connections to trails, parks, sports and recreation facilities that meet the needs of our citizens and visitors to our community.

As the budget is a statement of District priorities, over the next year, the organization will update a number of items (strategic plan, inventory, programing review) that will aide in identifying future priorities. The information generated, such as history, the area served, population demographics, inventory of facilities, core values, vision, and mission of the District, partnerships, etc. may be helpful for the public to assess the context for budget decisions and should be referenced (or potentially included in the budget document).

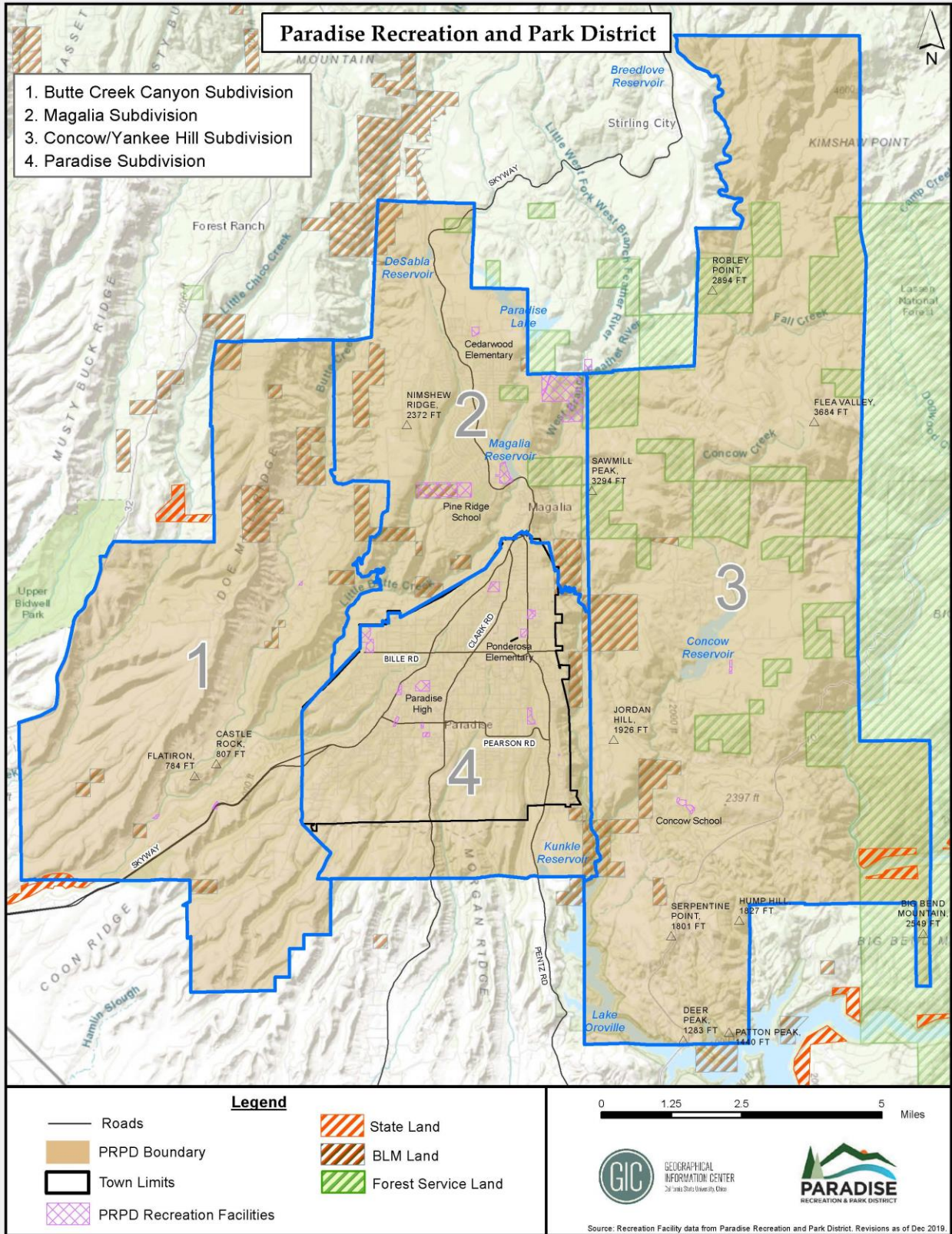


Figure 6. Paradise Recreation and Park District Service Area.

B. Staffing

The District suffered considerable loss of experienced staff after the Camp Fire (about ½ of all permanent employees). Since that time the District has hired some key positions to help rebuild and develop new capacity.

We anticipate increased staff in key areas to contend with current workload and demands. The District has been fortunate to add new grant funded programs and capital projects and new park amenities that will require additional staff. Nearly all items come with revenue opportunities (i.e., Paradise Lake and the new Paradise Welcome sign) that helps off-set some of the associated costs.

We anticipate the following significant personnel changes in this next Fiscal Year. Move the following from Part-Time into Full-Time positions:

- Administrative Assistant II
- Volunteer Coordinator
- Recreation Specialist (Trails and Capital Projects)
- Recreation Coordinator (specializing in school programs).

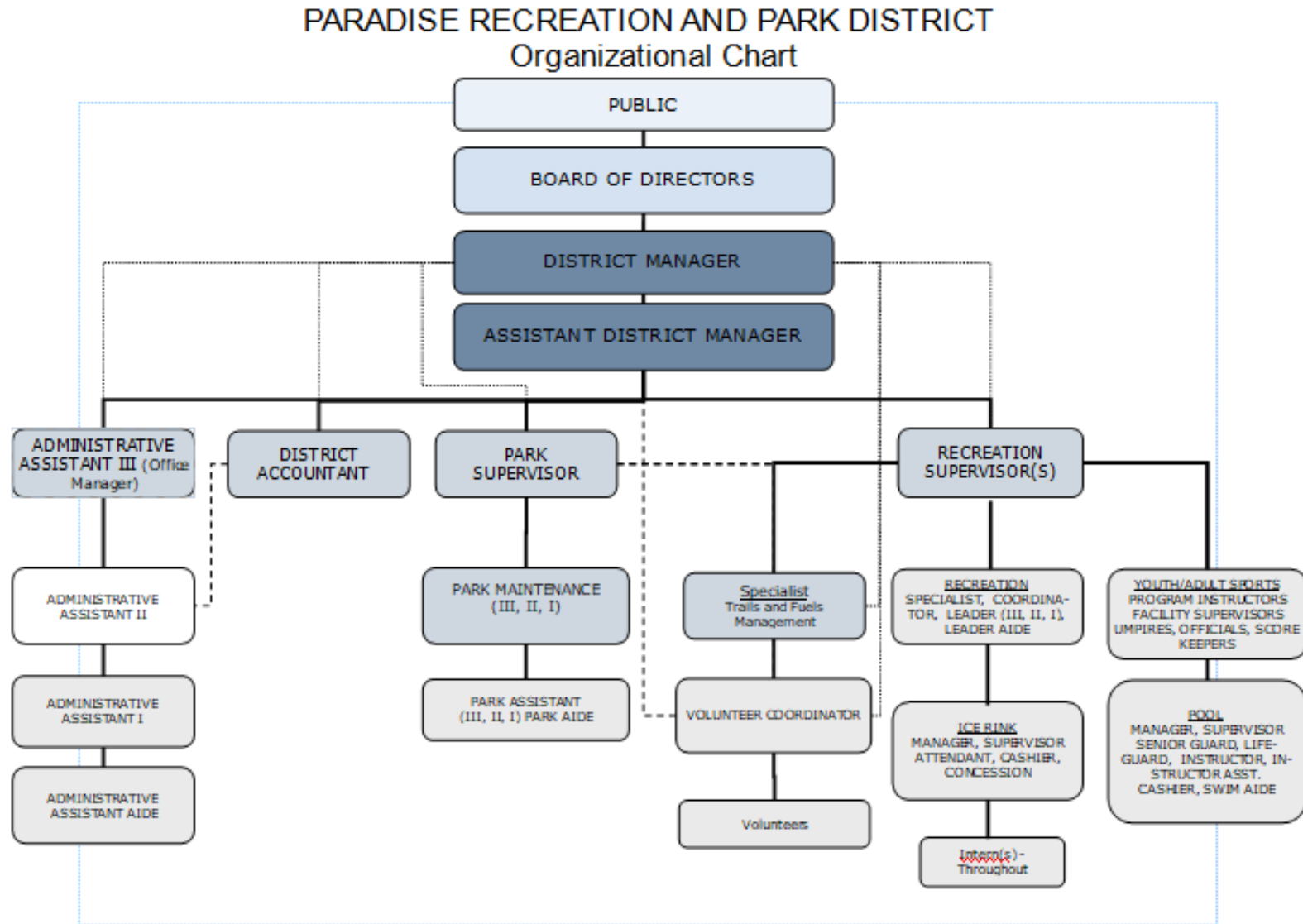
All positions are existing (with the Recreation Specialist relatively new) and will shift from 1600 hours into a 2080-hour positions. We anticipate some additional needs for part time maintenance and programming over the next few months as well, but will be hired on an as needed basis.

In the next year, we will develop some tools to show changes in staffing, one tool is to look at our staffing levels in terms of Full-Time Equivalents (FTE) to allow for a clearer comparison of resources.

Table 8. Staffing Levels Full-Time Equivalent.

	Fiscal Year (FY)	Administration	Parks Maintenance	Recreation	Total
Full-Time Equivalent (FTE)					
Actual					
	2017-18	3.9	9.1	9.9	22.9
	2020-21	5.0	9.0	6.1	20.1
	2021-22*	4.7	11.6	9.2	25.4
Projected					
	2022-23	5.4	13.1	11.2	29.7

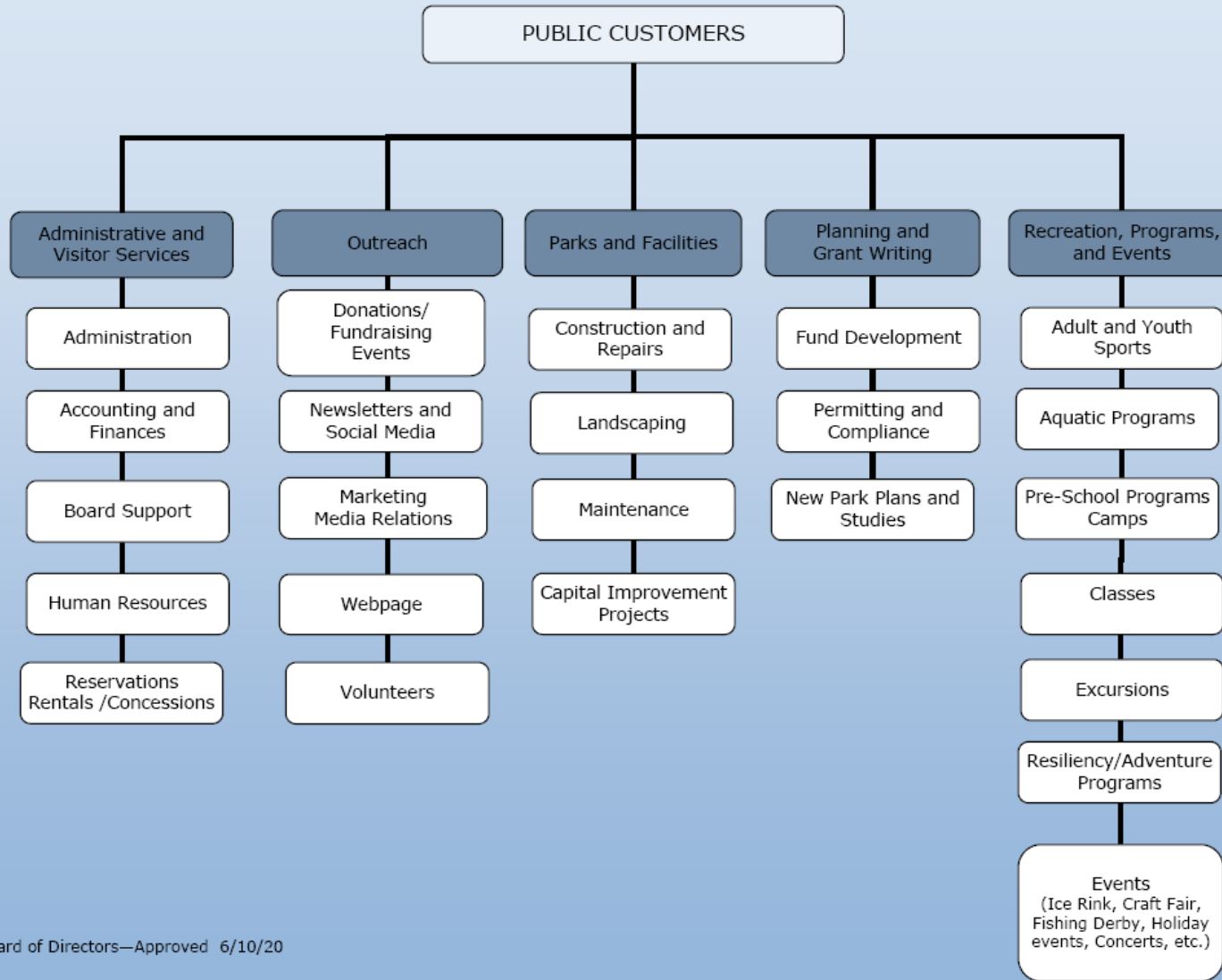
Figure 7. PRPD Organization Charts (General, Functional, and by Name)



PRPD Board of Directors—Proposed 7/13/22
6/14/2022

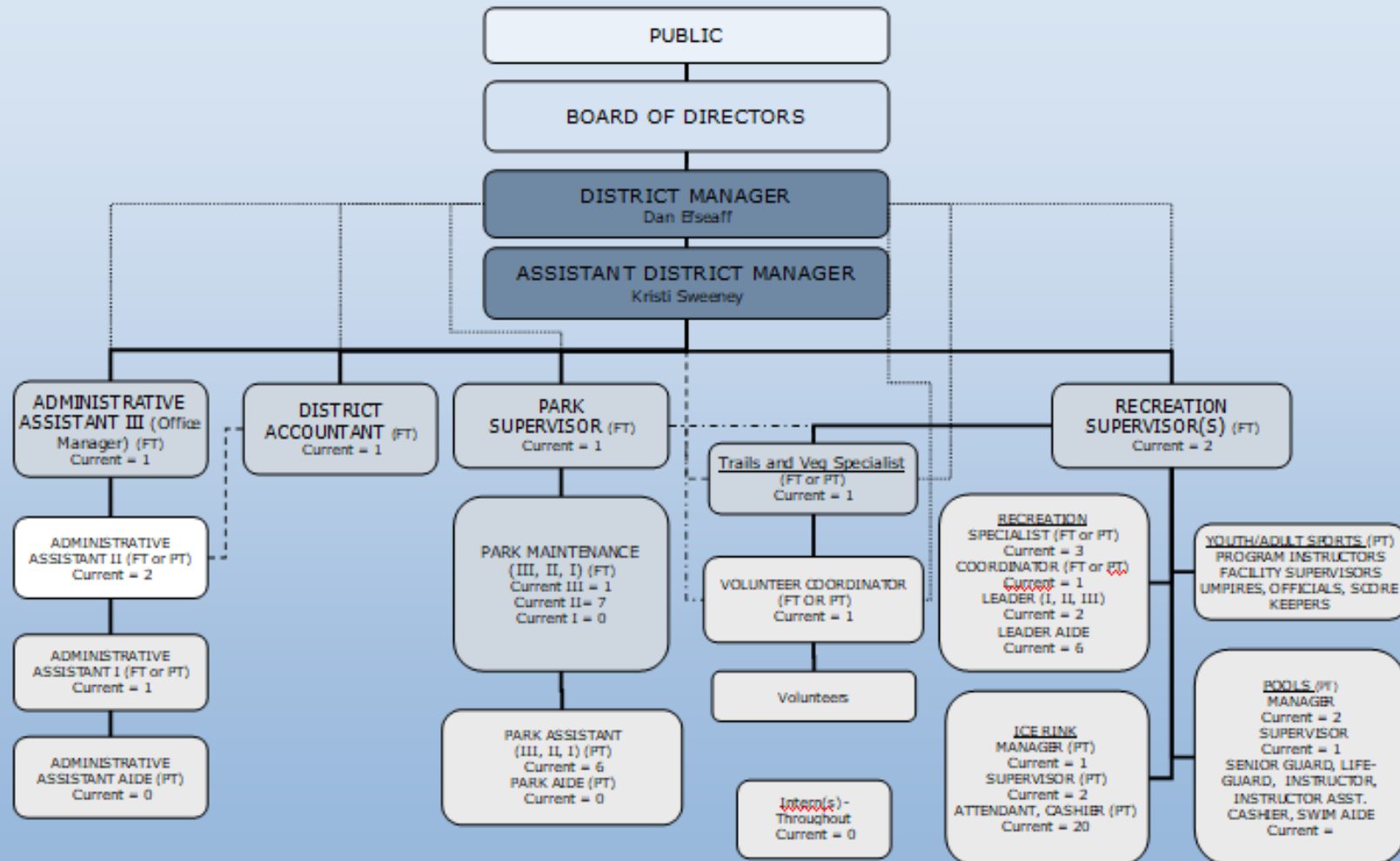
Note: Additional modifications will occur as job descriptions are reviewed. Interns may be applied to any part of the organization, but in particular parks and programming.

PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



PRPD Board of Directors—Approved 6/10/20
6/16/2020

PARADISE RECREATION AND PARK DISTRICT Staff Organizational Chart



PRPD Board of Directors — Proposed 7/13/22
Revised with current staff and vacancies
PRPD Board of Directors

Note: Current Titles used. Modifications will occur as job descriptions are reviewed. For example, the recreation specialist may be combined into the Outreach Coordinator position; the Admin Assistant II position may change as it will conduct more oversight, and the Admin Assistant I position may change to reflect the predominate accounting function. Interns may be applied to any part of the organization, but in particular parks and programming.

Table 9. Adopted (6/10/20) 2021 Salary Scale (Subject to Revision).

Paradise Recreation & Park District							Effective Date:	7/1/2021		
Summary Hourly Rate Scale		All Positions					Date Approved:	TBD		
Fiscal Year -		2022-2023					Version Date:	6/14/2022		
Calendar Year:		2022								
CLASSIFICATION	Area	Steps								
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)	
FULL-TIME - Hourly Rate										
ADMINISTRATIVE ASSISTANT II	Admin	22.25	22.91	23.60	24.31	25.04	25.79	26.56	27.36	
ADMINISTRATIVE ASSISTANT III	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30	
ASSISTANT DISTRICT MANAGER	Admin	41.92	43.18	44.48	45.81	47.19	48.60	50.06	51.56	
DISTRICT ACCOUNTANT	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30	
PARK MAINTENANCE I	Main	16.46	16.95	17.46	17.98	18.52	19.08	19.65	20.24	
PARK MAINTENANCE II	Main	20.87	21.49	22.14	22.80	23.48	24.19	24.92	25.66	
PARK MAINTENANCE III	Main	26.33	27.12	27.93	28.77	29.63	30.52	31.44	32.38	
PARK SUPERVISOR	Main	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86	
RECREATION SUPERVISOR	Rec	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86	
PART-TIME - Hourly Rate							Encumbered Rate Multiplier			
MAINTENANCE							Full-Time	1.3		
PARK AIDE	Main	15.00					Part-Time	1.15		
PARK ASSISTANT I	Main	15.00	15.50	16.00						
PARK ASSISTANT II	Main	15.75	16.25	16.75						
PARK ASSISTANT III	Main	16.50	17.00	17.50	18.00	18.50				
RECREATION										
RECREATION COORDINATOR	Rec	17.75	18.75	19.75	20.75	21.75				
RECREATION LEADER I	Rec	15.00	15.50	16.00						
RECREATION LEADER II	Rec	16.00	16.50	17.00						
RECREATION LEADER III	Rec	17.00	17.50	18.00	18.50	19.00				
RECREATION SPECIALIST	Rec	24.00	25.00	26.00	27.00	28.00				
SWIM POOL										
CASHIER	Rec	15.50	16.00	16.50						
INSTRUCTOR ASSISTANT	Rec	15.00	15.50	16.00						
LIFEGUARD INSTRUCTOR	Rec	15.75	16.25	16.75						
POOL MANAGER	Rec	19.00	20.00	21.00	22.00	23.00				
POOL SUPERVISOR	Rec	17.50	18.00	18.50	19.00	19.50				
SENIOR GUARD	Rec	16.25	16.75	17.25						
SWIM AIDE	Rec	15.00								
OFFICE										
ADMIN ASSISTANT AIDE	Admin	13.00								
ADMINISTRATIVE ASSISTANT I (P)	Admin	17.10	18.10	19.10	20.10	21.10				
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.10	20.10	21.10	22.10	23.10				
INTERN	TBD	13.00	15.00	17.00	19.00	21.00				

Paradise Recreation & Park District

Effective Date: 1/1/2023

Summary Hourly Rate Scale All Positions

Date Approved: TBD

Fiscal Year - 2022-2023

Version Date: 6/14/2022

Calendar Year: 2023

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)
FULL-TIME - Hourly Rate									
ADMINISTRATIVE ASSISTANT II	Admin	22.25	22.91	23.60	24.31	25.04	25.79	26.56	27.36
ADMINISTRATIVE ASSISTANT III	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30
ASSISTANT DISTRICT MANAGER	Admin	41.92	43.18	44.48	45.81	47.19	48.60	50.06	51.56
DISTRICT ACCOUNTANT	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30
PARK MAINTENANCE I	Main	16.46	16.95	17.46	17.98	18.52	19.08	19.65	20.24
PARK MAINTENANCE II	Main	20.87	21.49	22.14	22.80	23.48	24.19	24.92	25.66
PARK MAINTENANCE III	Main	26.33	27.12	27.93	28.77	29.63	30.52	31.44	32.38
PARK SUPERVISOR	Main	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86
REC SUPERINTENDENT	Rec	36.17	37.25	38.37	39.52	40.71	41.93	43.19	44.48
RECREATION SUPERVISOR	Rec	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86
PART-TIME - Hourly Rate									
MAINTENANCE							Encumbered Rate Multiplier		
PARK AIDE	Main	16.00							
PARK ASSISTANT I	Main	16.00	16.50	17.00					
PARK ASSISTANT II	Main	16.75	17.25	17.75					
PARK ASSISTANT III	Main	17.50	18.00	18.50	19.00	19.50			
RECREATION									
RECREATION COORDINATOR	Rec	18.75	19.75	20.75	21.75	22.75			
RECREATION LEADER I	Rec	16.00	16.50	17.00					
RECREATION LEADER II	Rec	17.00	17.50	18.00					
RECREATION LEADER III	Rec	18.00	18.50	19.00	19.50	20.00			
RECREATION SPECIALIST	Rec	25.00	26.25	27.50	28.75	30.00			
SWIM POOL									
CASHIER	Rec	16.50	17.00	17.50					
INSTRUCTOR ASSISTANT	Rec	16.00	16.50	17.00					
LIFEGUARD INSTRUCTOR	Rec	16.75	17.25	17.75					
POOL MANAGER	Rec	20.00	20.50	21.00	21.50	22.00			
POOL SUPERVISOR	Rec	18.50	19.00	19.50	20.00	20.50			
SENIOR GUARD	Rec	17.25	17.75	18.25					
SWIM AIDE	Rec	16.00							
OFFICE									
ADMIN ASSISTANT AIDE	Admin	14.00							
ADMINISTRATIVE ASSISTANT I (P)	Admin	17.50	18.50	19.50	20.50	21.50			
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.50	20.50	21.50	22.50	23.50			
INTERN	TBD	13.00	15.00	17.00	19.00	21.00			

VI. REFERENCES

[CSCO] California State Controller's Office. 1976. Special Districts Uniform Accounting and Reporting Procedures. Effective August 1, 1976. Sacramento, California.

Foothill Associates. 2010. Paradise Recreation and Park District, Master Plan Update, 2010-2020. August 2010. Rocklin, California.

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