



Paradise Recreation & Park District

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NOTICE OF BOARD OF DIRECTORS COMMITTEE MEETING

Committee: Finance Committee (*McGreehan/Rodowick*)
Date: Thursday, May 21, 2020
Time: 2:30 p.m.
Location: Via Teleconference

Join Zoom Meeting

<https://us02web.zoom.us/j/89394583808?pwd=VHZvSkVaSzI1SVBmR291NllxVHc3dz09>

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AGENDA:

The Committee will meet to review and discuss:

1. Review the 2020-2021 Draft Budget narrative for full Board of Directors review and possible approval.
2. Review 2020-2021 Capital Improvement Project [CIP] Worksheets for full Board of Directors review and possible approval.

By: 
Colleen Campbell, Administrative Asst. II


Date

https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/FC.20.0521/Agenda.Finance.20_0521.docx



DATE: 5/20/2020
 TO: Finance Committee (McGreehan, Rodowick)
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: Preliminary Budget FY 2020-21

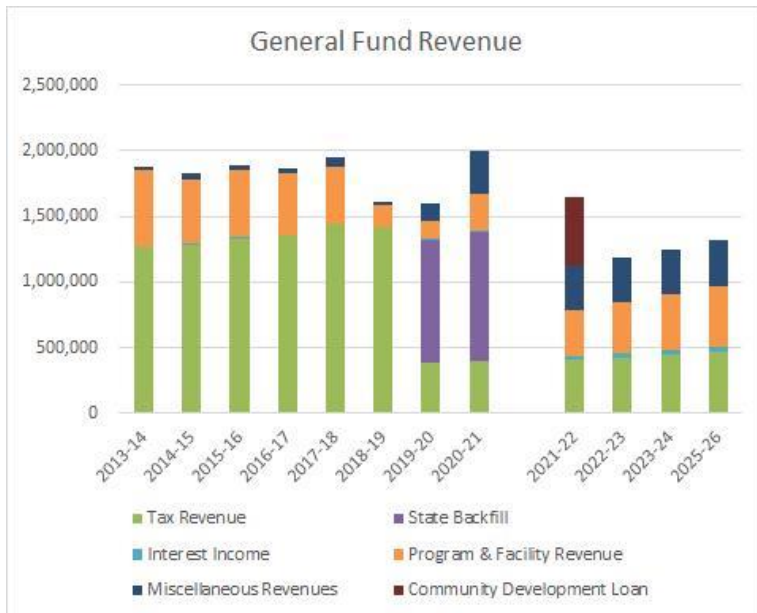
Report in Brief:

Staff is pleased to present the preliminary draft budget and narrative for FY 2020-2021. The budget was delayed to ensure alignment across financial forecasts, the strategic plan, and grant proposals in progress. The image below demonstrates forecast assumptions that will be discussed during the Finance Committee meeting. The budget calendar was revised to reflect delays associated with the COVID-19 update. We are following the current calendar:

The new budget calendar for FY 2020-21:

Date	Milestone
December 17, 2019	Budget planning meeting
February 14, 2020	Develop budget framework
March 2, 2020	Supervisors' Fixed Asset request to Manager
March 13, 2020	Supervisors' draft budgets to Manager
March 16 - 31, 2020	Budget final draft revisions to Manager
May 13, 2020	Finance Committee reviews draft budget and short- and long-term capital improvements
May 13 – June 1, 2020	Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.
June 10, 2020	PRPD Board of Directors budget review period
July 8, 2020	Adopt preliminary budget
	Set public hearing for July 8, 2020
	Public Hearing to Adopt final PRPD 2020-21 budget

Staff will review the entire document and budget. We anticipate significant changes based on Finance Committee input. We will review the projections for upcoming revenue and different approaches that can be incorporated into the final document.



Attachments:

- A. Draft Budget Narrative
- B. Draft Budget Worksheet
- C. Draft CIP Budget

Paradise Recreation and Park District
2020-2021
Budget and Financial Report

Board of Directors

Al McGreehan	Chairperson
Robert Anderson	Vice Chairperson
Steve Rodowick	Director
Julie Van Roekel	Secretary
Mary Bellefeuille	Director
Dan Efseaff	District Manager



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About the Cover:

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation & Park District (PRPD) Staff respectfully submits the Fiscal Year 2020-21 budget for our Board of Directors (BOD) review and consideration.

The PRPD Board of Directors adopted a Preliminary budget and staff posted a Notice of Public Hearing for the regularly scheduled June Board meeting (June 10, 2020). At the regular July 8, 2020 meeting, the Board will consider the final PRPD 2020-21 budget. The Finance Committee reviewed the preliminary budget at the April 28, 2020 meeting.

The Notice of Public Hearing was posted on the District's web page, the local newspaper, and at six public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Paradise Post Office, Magalia Post Office, Concow School and Centerville Museum.)

The budget reflects our best estimate with considerable uncertainty associated with the repercussions of the Camp Fire and COVID-19 pandemic. The District will be watching revenue and expenditures carefully in FY 2020-21.

B. Budget Calendar and Process

Several steps involve the development of the budget (Table 1). First, supervisors submitted requests (Staff Worksheet) to the District Manager. The District Manager reviewed and modified these initial numbers based on actual expense and income numbers and projections and this became the Draft District budget.

After review and input from Staff and the Finance Committee, the draft became the preliminary budget (introduced at the May 13, 2020 BOD meeting). After a 30-day comment period, the BOD reviews the preliminary budget (which may reflect revisions) and once adopted becomes the Final Fiscal Year Budget.

Table 1. Proposed Paradise Recreation and Park District 2020-21 Budget Calendar.

Proposed Date	Milestone
12/17/2019	<ul style="list-style-type: none">Budget planning meeting
2/14/2020	<ul style="list-style-type: none">Develop Budget FrameworkSupervisors' Fixed Asset request to Manager
3/02/2020	<ul style="list-style-type: none">Supervisors' budgets to Manager (rough draft)
3/13/2020	<ul style="list-style-type: none">Supervisors' budgets to Manager (final draft)
3/15-3/31/2020	<ul style="list-style-type: none">Finance Committee reviews rough draft budget and short and long-term capital improvements
5/13/2020	<ul style="list-style-type: none">Budget (rough draft) presented to the PRPD Board of Directors for review in Manager's Report.
5/13 - 6/1/2020	<ul style="list-style-type: none">PRPD Board of Directors budget review period
6/10/2020	<ul style="list-style-type: none">Present 2019-20 budget binders to the PRPD Board of Directors for review in Manager's Report.Adopt preliminary budget

Proposed Date	Milestone
7/08/2020	<ul style="list-style-type: none"> Set public hearing for July 8, 2020 Public Hearing Adopt final PRPD 2020-21 budget

In comparison to the proposed calendar (Table 1), the District is approximately 1-2 months behind schedule. The impacts related to the COVID-19 pandemic subsequently delayed the audit and budget process.

C. Budget Analysis and Financial Outlook

1. Income

- Income assumptions for the District fall below last year's budget estimate. The Camp Fire will result in a dramatic decrease in property tax revenue for the District for the next 15-20 years. COVID-19 shelter in place orders and limitations on public gatherings have further exacerbated revenue disruptions due to lost rental and program income. Fortunately, the legislature provided a 3 year backfill on lost property tax revenue (FY 18-19, FY 19-20, and FY 20-21) to bridge that gap. The District will need to develop an analysis and plan for FY 2021-2022 that addresses the forecast shortfall in revenue when state backfill of lost property tax ends.
- One bridge for that income is use of the Community Disaster Loan (CDL) a Federal Emergency Management Agency (FEMA) program to provide operating loans and may be forgiven if revenues do not return. The BOD has approved and District applied for this program, which could provide over \$500,000.
- Tax revenue historically contributed the largest amount to overall District income. Staff selected a conservative estimate (flat) for the FY 2020-21 budget for tax revenue over the estimated FY 2019-20 budget.
- The Camp Fire, and now COVID-19, have dramatically curtailed program income. At year-end FY 2018-19, PRPD had collected \$172,715 in program revenue, and to date program income for FY 2019/2020 was only 131,334.87, representing a dramatic drop from previous years. Though uncertainty about restarting programs remains given the COVID-19 pandemic, the District anticipates an increase in program revenue for the FY2020-21 budget because of revenues related to Paradise Lake. This will be monitored closely during the year.
- Impact fees are restricted funds that can only be used for park acquisition, development, and facilities. As these fees cannot be used for operations, they are allocated into different funding sources. Actual impact fees in FY 2019-20, substantially exceeded expectations, totaling \$186,205.05 as of March 31, 2020. Though this total represents a large increase over previous projections, the District is taking a conservative budget approach to impact fees for FY 2020-21 because of the uncertainty of the rate of rebuild during the pandemic. If building proceeds more rapidly, this will increase the funds available for new park acquisition and development.

6. We set significant goals for increased donation, fundraising and grant income.

2. Expenses

1. Overall, the District will finish FY 2019-20 significantly under the expense budget for the year (over \$200,000), with lower payroll expenses making the largest contribution. A substantial amount will be off-set with insurance reimbursements related to the Camp Fire. The amount of reimbursement will be determined in FY 2020-21.
2. Payroll expenses continue as the largest expense category for the District. FY 2019-20 payroll expenses were only about 60% of what had been budgeted for the year, mainly due to attrition from the District post-fire. We anticipate payroll to increase in FY 2020-21 as the District takes management of a large new facility (Paradise Lake) and rebuilds internal capacity for large scale project implementation should grant writing efforts prove successful.
3. Utility costs in FY 2019-20 were lower than FY 2018-19 due in part to reduced facility usage post fire and PG&E planned outages. As facilities such as the Moore Road Ball Parks come back on-line, we anticipate that our utility costs will increase over FY 2019-20 levels.
4. Program expenses such as contractor/instructor wages are scaleable and we will need to balance class income with the need to restart programs for the community.
5. With increased need for outside labor and the development of projects for grants, we anticipate a substantial increase in professional services (5330). For example, we expect to use outside services to aide with engineering, design and planning.

3. Allocations

This section accounts for funds that need to be reserved for other purposes or fund transfers (more of a balance sheet transaction). As we developed a budget with the idea that income and expenses would balance, this considers the cash fund balance that may carry over between years.

1. The budget sets aside \$200,000 for contingencies.
2. Approximately \$375,000 of the cash balance will be available for Capital Improvement Projects (CIP) and \$80,000 for new equipment/vehicles.
3. Impact Fee income will be transferred into the appropriate impact fee fund. Any grant applications will be allocated to the appropriate CIP.
4. The Reserves for Future Expenditures is an estimate of the remaining balance in the fund after expenses and allocations have been made. In the past, much of the proceeds would go into Accumulative Capital Outlay (ACO) funds; however, we recommend that funds remain unrestricted to allow for cash flow and flexibility for expenditures during this budget cycle. The District anticipates grant awards that

will require match funds for use in launching planned Capital Improvement Projects. Therefore, ACO is unchanged from last year.

4. Challenges and Opportunities

1. The most significant challenges in the next FY will be uncertainties in program revenue due to the ongoing pandemic. The District is focusing on social outreach and marketing to increase rental income, such as wedding packages at Paradise Lake, and creating new programs that can safely accommodate social distancing while attracting recreational tourism income. Development of alternative revenues and strategies will be critical for the long-term success of the organization.
2. The District has reduced financial support contributions to other organizations while deliverables, services and benefits provided to District residents are defined and expectations level set to ensure alignment between District and partner organization needs. Staff believe the residents of the District will be better-served by these partner organizations if programs and events offered by these organizations can be quantified, and measurable outcomes from cross-promotion efforts be better defined and recognized.
3. The District has formed a wide network of new partnerships and collaborations with local government and non-profit organizations in the District and across the US. These cross-functional, multi-agency affiliations and collaborations will make grant proposals submitted by the District or in collaboration with partners, more competitive.
4. The District is aggressively pursuing grant revenue that would facilitate development of a project pipeline to better prepare for shovel-ready capital improvement projects. This in turn will make District proposals for upcoming Proposition 68 grant funding more competitive.
5. The District has been fortunate to receive the benefits of Alliance For Workforce Development (AFWD) crews, which have substantially reduced District wage costs in the last fiscal year and greatly facilitated clean-up and repairs required after the Camp Fire. Access to these crews is becoming more challenging and may cease all together in this FY 2020-21, depending on the needs of other organizations working with AFWD crews, and AFWD's level of funding available to hire and maintain these crews.
6. Taking on the management of new parks and facilities in FY 2020-21 may necessitate increased staffing levels. However, the District has developed a comprehensive Volunteer Program. To date volunteers have contributed over 124 hours to District projects. Given the success of the program thus far, the District is working diligently to grow the program further. Not only could volunteer support help offset labor costs, but also offer engagement and outreach opportunities with our community and increased interest in parks and facilities overall as volunteers assist with the care of the parks and facilities of the District.

7. Because the cost and scope associated with renovations and development of new park facilities may not be feasible in full without grant funding support, staff will use a phased approach for several parks.

Staff proposes the development (or update) of management plans for Coutolenc, Lakeridge, Crain, Noble, and Bille Parks. These plans will have a similar planning phase to determine a scope of work, appropriate activities, costs, and in some cases, specifications. For undeveloped parks, we will specify appropriate interim uses. While additional more detailed plans may have to be developed, these plans lay the foundation for grant proposals and may satisfy environmental compliance requirements that must be completed. They will also outline an implementation timeline.

5. What's New in the FY 2019-20 Budget

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

1. Staff made several assumptions regarding staffing levels for the next Fiscal Year. These may be summarized as follows:
 - The salary and payroll estimates reflect increases in the minimum wage and potential of increased maintenance needs as the District opens new parks and facilities.
 - The District foresees an increased need for contract labor, particularly engineering and landscape architect work. Though some engineering costs may ultimately be reimbursed by insurance where the work pertains to assets being replaced after Camp Fire losses, the capital improvement plans necessitate expansion of these vital services to bring the projects to fruition.

D. Changes from preliminary budget

1. Estimated income was lowered to \$2,006,400 resulting from a lower estimate from grant income. While we have high expectations for our position for grants, however, they larger ones will likely reside in Capital Improvements and we felt it prudent to have modest expectations.
2. We lowered expenses slightly to \$2,175,230.
3. We anticipate the use of cash balance funds \$168,830 to balance the operating budget.
4. The CIP budget reflects an increase in potential Construction In Progress/Capital Projects. This will likely be triggered in order to supplement successful acquisitions or grants. Grant opportunities have accelerated under the current funding cycle.

E. Recommendations

To improve the District's financial solvency and budgetary processes, and to improve institutional learning, staff proposes several recommendations for the next FY and in the next budget cycle. Note that some of these are retained from the last budget document. These may be summarized as follows:

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.
2. Staff will analyze and evaluate pricing models and potential for service packages for rentals across District assets. Uniform pricing and contract practices will facilitate planning, forecasting and budgeting to better serve District patrons through consistent pricing models.
3. Last year's budget noted the following:

"Work with BOD and Staff to consider formalizing (many of these are implicitly followed now) the CIP process for next year. For example, the steps could resemble the following:

- Establish a capital planning committee/BOD evaluate projects
- Take inventory of existing capital assets
- Evaluate previously approved, unimplemented or incomplete projects
- Assess financial capacity
- Solicit, compile and evaluate new project requests
- Prioritize projects
- Develop a financing plan
- Adopt a capital improvement program
- Monitor and manage approved projects within the CIP
- Update existing/ongoing capital programs

Associated with that effort, the District could 1) update the Inventory of District Facility Projects, Improvements, and Equipment needs and 2) review the District Master Management Plan needs. These efforts could support the next Master Plan revision and develop updated priorities and inform decisions for the FY 2019-20 budget cycle and/or grant applications."

The District worked on several of these options in the past year, and we retain these to allow us to improve our capacity for the FY 2021-22 cycle.

4. Review the structure and organization of Donations and the Designated Funds (2514) to simplify and remove defunct funds. Consider a separate General Reserve account number for internal tracking.

While this budget cycle reserves remaining funds as a cash reserve and provides maximum flexibility, staff recommends that for the next budget cycle the District review reserve fund policies and actions and develop reserve funds (especially an

operating reserve fund). This fund could provide a set amount (i.e. 25% of the operating budget) and the circumstances when it can be accessed (an example could be the fund could be accessed under the following circumstances, with Board approval: 1. Federal/State budget cuts resulting in loss of grant funding; 2. Local revenue shortfalls due to a downturn in the local economy; 3. Increase in demand for specific service without another source of recovery; 4. Legislative or judicial mandates to provide new or expanded services or programs without new or fully off-setting revenues; 5. One-time Board approved expenses; 6. Unexpected increases in inflation (Consumer Price Index); or 7. Natural disasters (earthquakes, fires or other general infrastructure failures).

DRAFT

II. 2020-21 BUDGET

This section provides an overview and detailed information on the FY 2020-21 budget. The information includes:

- The distribution of income and expenses (Figures 1 and 2).
- A Budget Summary, General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Table 2).
- A more detailed breakdown of the FY 2020-21 operations budget expenses and comparison to FY 2018-19 actuals, FY 2019-20 year to date and approved budget (Table 3). 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 2020-21 Appropriation Limit.

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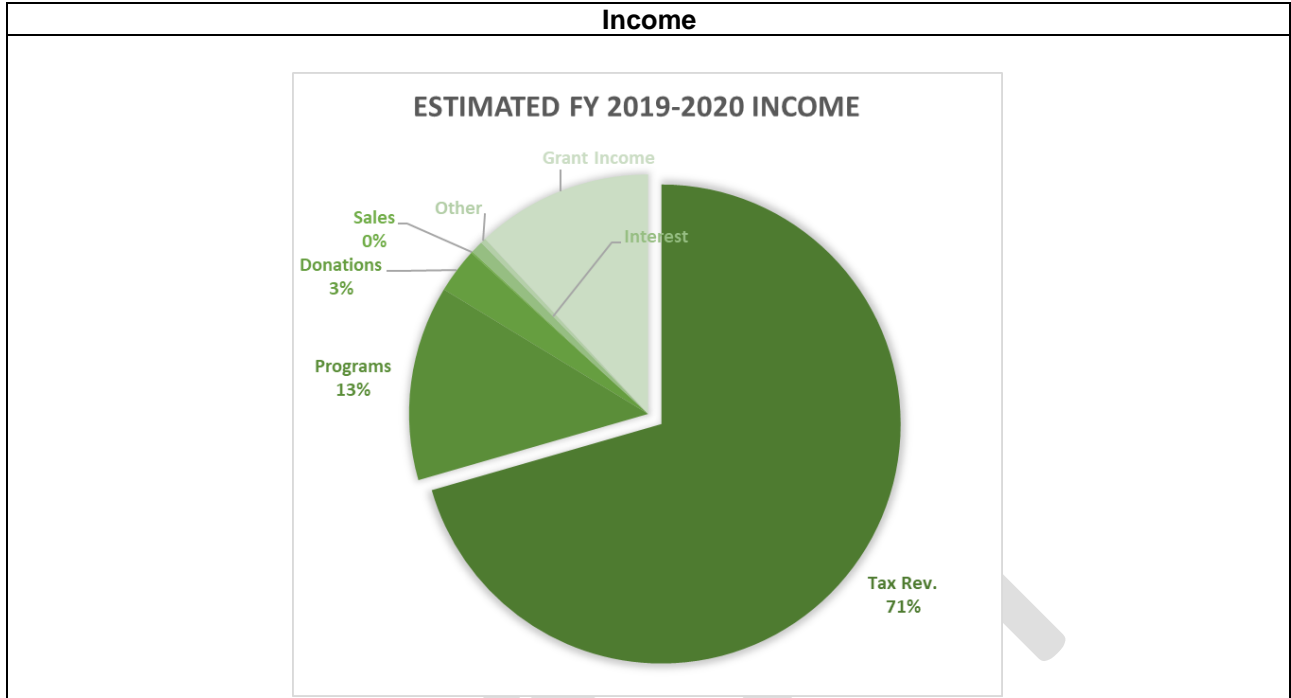


Figure 1. FY 2019-20 Estimated PRPD Income.

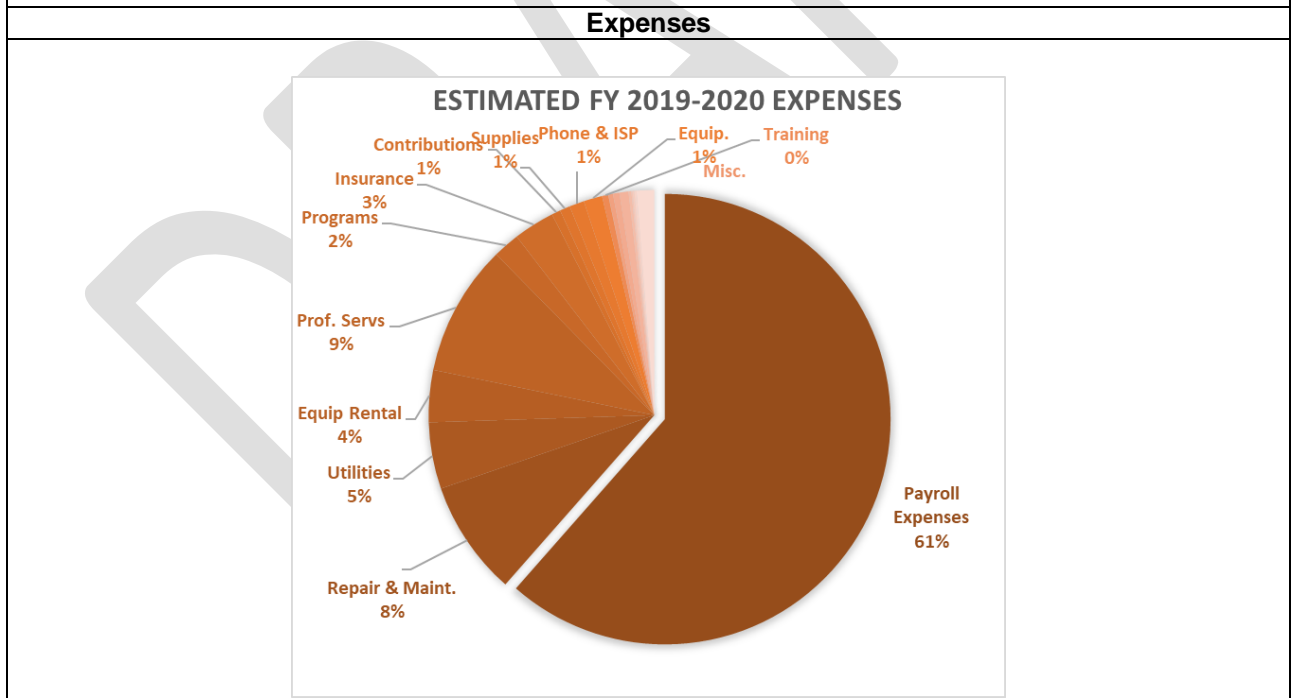


Figure 2. FY 2019-20 Estimated PRPD Expenses.

Table 2. FY 2020-21 PRPD District General Fund (2510) Budget and Summary

		FY 2020 - 2021	
Description	Code	Budget	
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,488,600	
4200 · Impact Fee revenue	4200	110,400	
4300 · Program Income	4300	277,600	
4350 · Concession & Merchandise sales	4350	2,100	
4400 · Donation & Fundraising Income	4400	64,300	
4500 · Grant Income	4500	252,000	
4600 · Other Revenue	4600	7,600	
4900 · Interest Income	4900	18,000	
Total Income		2,220,600	
Expense			
5000 · Payroll Expenses	5000	1,516,900	
5100 · Program Expenses	5100	47,300	
5140 · Fundraising Expense	5140	18,400	
5200 · Advertising & Promotion	5200	11,300	
5220 · Bank & Merchant Fees	5220	5,000	
5230 · Contributions to Others	5230	15,500	
5240 · Copying & Printing	5240	4,000	
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	16,000	
5270 · Education, Training & Staff Dev	5270	11,000	
5280 · Equip., Tools & Furn (<\$5k)	5280	32,900	
5290 · Equipment Rental	5290	92,100	
5300 · Insurance	5300	72,800	
5320 · Miscellaneous Expense	5320	500	
5330 · Professional & Outside services	5330	232,600	
5340 · Postage & Delivery	5340	2,000	
5350 · Rent-Facility use fees	5350	8,000	
5360 · Repair & Maintenance	5360	203,500	
5370 · Supplies - Consumable	5370	18,300	
5380 · Taxes, Lic., Notices & Permits	5380	3,100	
5390 · Telephone & Internet	5390	26,100	
5400 · Transportation, Meals & Travel	5400	31,000	
5410 · Utilities	5410	117,800	
Total Expense		2,487,000	
Total Net Operating Income and Expenses		-266,400	
Beginning Fund Balance			
1000 · Bank (Operating)	1000	319,224	
1011 · General Operating (Cash) - 2510	1011	24,387	
1030 · Investment - 1031, 1032	1030	1,246,483	
Total Available Funds		1,840,094	

Other Budgeted Expenditures (Allocations from General Fund)		
Accumulated Capital Outlay (ACO)	1012	0
Contingency	1013	200,000
Construction in Progress (CIP)/Fixed Assets	1800	500,000
General Reserve		0
Imprest Cash Reserve		0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	110,400
Reserves for Future Expenditure		677,794
Scholarship Funds (Scholarship Granted (Contra to Acct.4400)	4401	5,500
Vehicles	1740	80,000
Allocations-Total		1,573,694
Total Revenue and Funds Available		4,060,694
Total Expenses and Allocations		4,060,694
Net Income		0
Beginning Total Available Fund Balance		1,840,094
Ending Total Available Fund Balance		877,794
Summary		
Grand Total Budget		
Total Income		2,220,600
Expense		
Total Salary and Benefits		1,516,900
Total Services and Supplies		970,100
Total Contributions to Others		15,500
Total Expense		2,487,000
Total Available Funds		1,840,094
Total Allocations		1,573,694
Net Income		0
Reserves		
Accumulated Capital Outlay (ACO)		626,700
General Reserve		3,000
Imprest Cash Reserve		300
Reserves-Total		630,000

Table 3. FY 2020-21 PRPD District General Fund (2510) Budget Detail and Comparison to Past FY.

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	FY 2020 - 2021
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining
Operating Budget							
Funding Resources							
Income							
4100 · Tax Revenue	4100	1,355,485	1,437,377	1,411,840	1,445,490	1,473,463.53	1,488,600
4200 · Impact Fee revenue	4200	66,149	41,902	87,345	62,841	186,205.05	110,400
4300 · Program Income	4300	446,301	420,167	172,715	483,140	131,334.87	277,600
4350 · Concession & Merchandise sales	4350	18,412	11,366	-500	24,520	55.50	2,100
4400 · Donation & Fundraising Income	4400	29,352	21,101	17,742	57,000	62,096.71	64,300
4500 · Grant Income	4500	200	4,412	1,106	1,500	50,000.00	252,000
4600 · Other Revenue	4600	7,015	70,997	7,752	7,400	19,116.24	7,600
4900 · Interest Income	4900	6,447	8,411	608	7,000	13,523.67	18,000
Total Income		1,929,360	2,015,732	1,698,608	2,081,970	1,935,796	2,220,600
Expense							
5000 · Payroll Expenses							
5010 · Wages & Salaries	5010	862,689	933,440	827,618	1,085,762	603,596.14	1,172,000
5020 · Employer Taxes	5020	73,312	77,795	61,907	81,900	44,327.36	65,000
5030 · Employee Benefits	5030	199,585	190,350	190,036	198,800	110,935.83	202,700
5040 · Workers Comp Expense	5040	71,636	53,658	44,930	60,000	45,672.00	61,200
5050 · Accrued Comp, Sick, & Vacation	5050	0	0	0	4,000	0.00	0
5060 · Other Personnel Costs	5060	3,386	11,211	25,693	3,100	11,322.70	16,000
Total 5000 · Payroll Expenses		1,210,607	1,266,454	1,150,183	1,425,862	815,854	1,516,900
5100 · Program Expenses							
5110 · Concession & Merchandise Exp.	5110	13,316	5,838.26	2,453	14,450	-14,450	15,100
5120 · Program Contract Labor	5120				0	1,540.00	2,200

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	FY 2020 - 2021	
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	Budget
5362 - Equipment R&M	5362	8,571	10,412	11,230	15,000	101,420.86	86,421	18,000
5363 - General R&M	5363	9,460	14,620	39,866	9,400	354,647.64	345,248	75,000
5364 - Grounds R&M	5364	17,450	24,047	57,482	38,400	43,048.32	4,648	50,000
5365 - Pool R&M	5365	15,948	29,781	18,052	18,500	9,799.52	-8,700	19,000
5366 - Vehicle R&M	5366	6,712	5,703	107,906	8,900	78,117.63	69,218	15,000
5367 - Janitorial	5367	9,594	12,092	7,461	10,300	6,315.90	-3,984	11,000
5368 - Security	5368	1,265	1,310	1,364	1,300	1,159.90	-140	2,000
5369 - Vandalism	5369	0	37	61	0	202.37	202	500
Total 5360 - Repair & Maintenance		72,848	105,975	268,208	113,950	607,574	493,624	203,500
5370 - Supplies - Consumable	5370							
5372 - Office Supplies	5372	8,872	15,870	15,033	9,460	6,390.75	-3,069	9,700
5374 - Safety & staff supplies	5374	3,017	2,251	5,034	4,200	6,451.03	2,251	8,600
Total 5370 - Supplies - Consumable		11,889	18,121	20,067	13,500	12,842	-658	18,300
5380 - Taxes, Lic., Notices & Permits	5380	2,920	2,546	8,456	3,000	1,957.19	-1,043	3,100
5390 - Telephone & Internet	5390	3,997	5,662	6,333	26,100	17,728.58	-8,371	26,100
5400 - Transportation, Meals & Travel	5400							
5402 - Air, Lodging & Other Travel	5402	0	449	1,820	700	4,852.88	4,153	6,500
5404 - Fuel	5404	12,633	13,200	13,854	13,000	13,242.28	242	17,700
5406 - Meals	5406	153	604	1,596	1,000	1,517.18	517	2,500
5408 - Mileage & Auto Allowance	5408	0	80	929	1,000	194.13	-806	4,300
Total 5400 - Transportation, Meals & Travel		12,786	14,333	18,198	15,700	19,806	4,106	31,000
5410 - Utilities	5410							
5412 - Electric & Gas	5412	73,923	100,559	51,676	81,567	43,615.56	-37,951	83,700
5414 - Water	5414	22,040	24,392	13,286	25,500	4,652.18	-20,848	24,000
5416 - Garbage	5416	9,877	11,136	10,087	9,900	10,345.52	446	10,100
Total 5410 - Utilities		105,841	136,088	75,049	120,267	58,613.26	-61,654	117,800
Total Expense		1,708,084	1,820,412	1,874,016	2,081,970	1,883,650	-198,320	2,487,000
							0	

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	FY 2020 - 2021	
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	Budget
Total Net Operating Income and Expenses		221,276	195,320	-175,408	0	52,146	52,145	N/A
Total Other Income								
9999 - Misc. Expense	9999			-1,147,483	-1,147,483		1,147,483	-250,000
Beginning Fund Balance								
1000 - Bank (Operating)	1000	0			0	319,224	319,224	319,224
1011 - General Operating (Cash) - 2510	1011	0		784,576	784,576	-241,612	-1,026,188	24,387
1030 - Investment - 1031, 1032	1030			784,576	0	1,244,518	1,244,518	1,246,483
Total Available Funds		0	0	1,569,152	784,576	1,322,130	537,554	1,840,094
Other Budgeted Expenditures (Allocations from General Fund)								
Accumulated Capital Outlay (ACO)	1012	0			0	0	0	0
Contingency Construction in Progress (CIP)/Fixed Assets	1013	0			100,000	100,000	0	200,000
General Reserve	1800	270,757			415,000	0	-415,000	500,000
Imprest Cash Reserve	GR	0			1,000	1,000	0	0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	ICR	0			0	0	0	0
Reserves for Future Expenditure (Scholarship Funds)	4200	66,149			62,841	186,205	123,364	110,400
Scholarship Funds Granted (Contra to Acct.4400)	R	0			115,000	115,000	0	677,794
Vehicles	4401	5,109	2,354.00	407.00	7,000	0	-7,000	5,500
	1740	0			50,000	0	-50,000	80,000
Allocations-Total		342,015	2,354	407	1,003,228	402,205	-601,023	1,573,694
Total Revenue and Funds Available		1,929,360		3,267,761	3,085,198	3,257,926	172,728	4,060,694
Total Expenses and Allocations		2,050,099		1,874,423	3,085,198	2,285,855	-799,343	4,060,694
Net Income		-120,738	0	1,393,338	0	972,071	972,071	0

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	FY 2019 - 2020	FY 2020 - 2021
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	% YTD
Beginning Total Available Fund Balance		0	0	1,569,152	784,576	1,322,130		1,840,094
Ending Total Available Fund Balance		-120,738	192,966	1,393,338	248,735	1,187,071		877,794

Summary

Grand Total Budget								
Total Income		1,929,360	2,015,732	1,698,608	2,081,970	1,935,796	-146,174	2,220,600
Expense								
Total Salary and Benefits		1,210,607	1,266,454	1,150,183	1,425,862	815,854	-610,008	1,516,900
Total Services and Supplies		483,266	538,848	709,044	656,108	1,048,110	392,002	970,100
Total Contributions to Others		14,211	15,111	12,561	15,100	2,541	-12,560	15,500
Total Expense		1,708,084	1,820,412	1,874,016	2,081,970	1,883,650	-198,320	2,487,000
Total Available Funds		0	0	1,569,152	1,003,228	1,322,130	318,902	1,840,094
Total Allocations		342,015	2,354	407	1,003,228	402,205	-601,023	1,573,694
Net Income		-120,738	192,966	1,393,338	0	972,071	972,071	0

Reserves

Accumulated Capital Outlay (ACO)		702,200			626,700		-626,700	626,700
General Reserve		2,000			3,000		-3,000	3,000
Imprest Cash Reserve		300			300		-300	300
Reserves-Total		704,500		0	630,000	0	-630,000	630,000

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects over the next 5 years. Although budget actions are restricted to the upcoming adopted budget.

Staff developed a additional documentation new set of approach to Capital Assets

_____ Fixed Assets – Five-Year Project Implementation Plan

_____ Short & Long-Term Capital Improvements (Inventory)

_____ Fixed Assets and Controllable Assets Policy

_____ Purchasing Procedure

IV. FUNDS

The District's funds and reserves may be summarized as follows:

- 1) Fund 2510 - General Fund/General Operating (Cash)
 - a. ACO Reserve
 - b. Cash Reserve
 - c. General Reserve
 - d. Imprest Cash

- 2) Designated Treasury Funds - Donations
 - a. Fund 2512 - Grosso Endowment
 - b. Fund 2513 - Grosso Scholarship
 - c. Fund 2514 - Designated Funds
 - i. This includes a variety of donation funds such as: Bille Park Donations, Bike Park Fund, Lakeridge Park Donations, Wrestling Mat Fund, Pam Young Fund, Easter Egg Scholarships, Child-Youth Scholarships, McGreehan Children's Scholarship, Skate Park Fund, Swim Scholarship Fund, Dog Park Donations, and Coutolenc Camp Fund.

- 3) Development Impact and Subdivision Fees
 - a. Fund 2520 - Sub Division Fees
 - b. Fund 2521 - Park Acquisition Unincorporated
 - c. Fund 2522 - Park Development Unincorporated
 - d. Fund 2524 - District Facilities Unincorporated
 - e. Fund 2526 - Park Acquisition Incorporated
 - f. Fund 2527 - Park Development Incorporated
 - g. Fund 2528 - District Facilities Incorporated

The designation of funds will be provided by resolution. Notable changes in these items are noted below.

A. Accumulative Capital Outlay

The Accumulated Capital Outlay (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.

1. For FY 2019-20, PRPD will designate a ACO fund balance of \$636,700 (unchanged from last year).

B. General Reserve

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

C. Designated Treasury Funds – Donations

Staff will explore consolidation of these funds (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.

D. 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.

V. STAFF AND ORGANIZATION

A. Paradise Recreation and Park District Description

The District occupies roughly 172 square miles within Butte County (Figure 3). The District manages 468.75 acres of park land and facilities (Foothill 2010, plus staff information on the addition of Noble Park). This splits up to about 82 acres of developed parkland and 374 of undeveloped park land.

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 the developing priorities in the future. The information generated, such as history; the area served and population demographics; inventory of facilities; the 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).

B. Staffing

The District suffered considerable loss of experienced staff (about ½ of all permanent employees departed from the District after the Camp Fire).

In 2019, the Finance and Personnel Committees of the PRPD Board initiated review of the organizational structure, job classifications, and salary scale of the District. This will be fully addressed in the next FY as a duty of the new Assistant District Manager position. Additional efforts will look at our staffing levels in each area and analyze our workforce in terms of Full-Time Equivalents (FTE) this will allow for a clearer comparison of resources.

The FY 2020-21 budget accommodates additional FTE time for outreach/donations, and potential internship help.

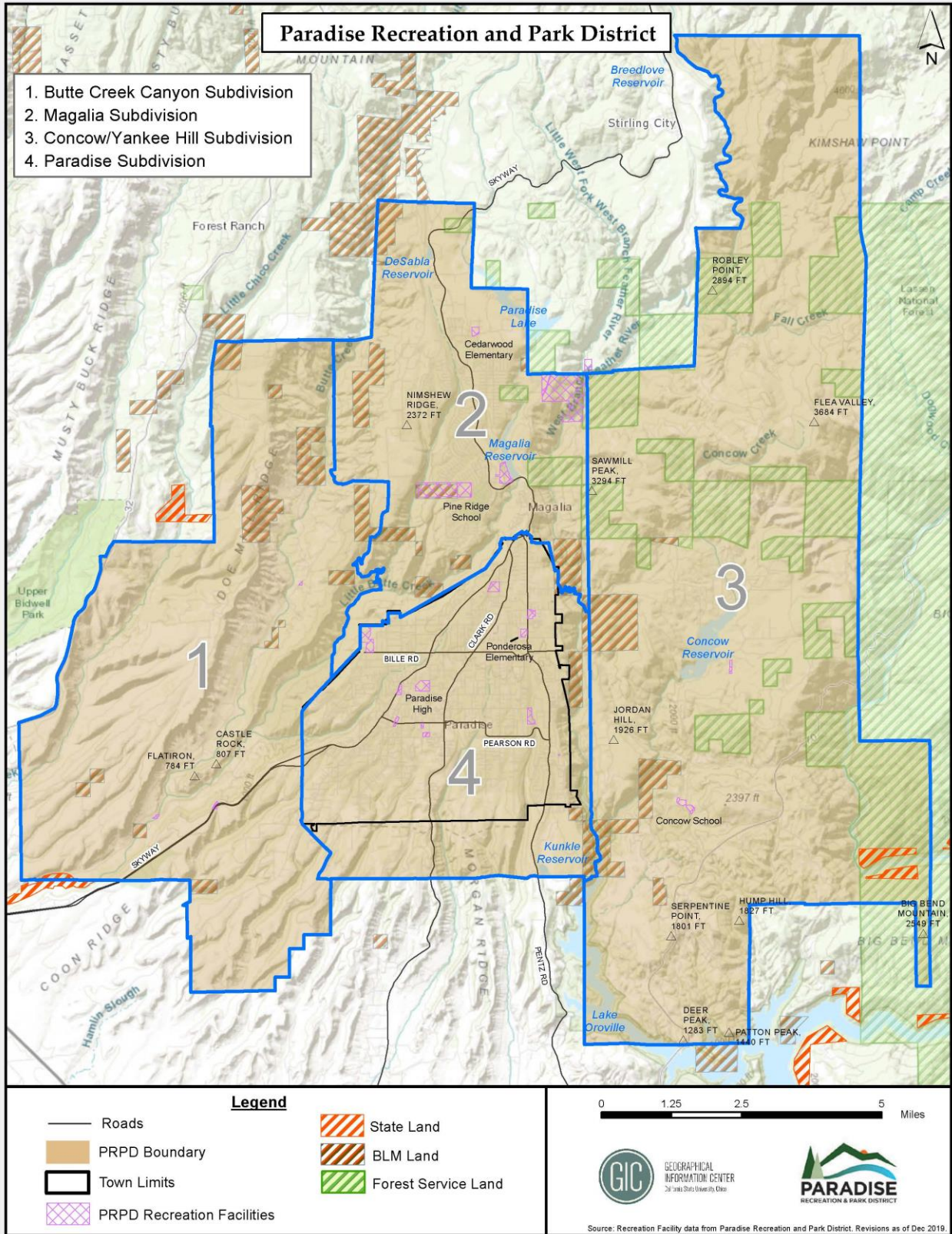


Figure 3. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).

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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Budget_Summary

Paradise Recreation & Park District - General Fund (2510) Budget

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date

5/6/2020

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20		
Operating Budget								
Funding Resources								
Income								
4100 - Tax Revenue	4100	1,355,485	1,437,377	1,411,840	1,445,490	1,473,463.53	1,488,600	43,110
4200 - Impact Fee revenue	4200	66,149	41,902	87,345	62,841	186,205.05	110,400	47,559
4300 - Program Income	4300	446,301	420,167	172,715	483,140	131,334.87	277,600	-205,540
4350 - Concession & Merchandise sales	4350	18,412	11,366	-500	24,520	55.50	2,100	-22,420
4400 - Donation & Fundraising Income	4400	29,352	21,101	17,742	57,000	62,096.71	64,300	7,300
4500 - Grant Income	4500	200	4,412	1,106	1,500	50,000.00	252,000	250,500
4600 - Other Revenue	4600	7,015	70,997	7,752	7,400	19,116.24	7,600	200
4900 - Interest Income	4900	6,447	8,411	608	7,000	13,523.67	18,000	11,000
Total Income		1,929,360	2,015,732	1,698,608	2,081,970	1,935,796	2,220,600	138,630
Expense								
5000 - Payroll Expenses								
5010 - Wages & Salaries	5010	862,689	933,440	827,618	1,085,762	603,596.14	1,172,000	86,238
5020 - Employer Taxes	5020	73,312	77,795	61,907	81,900	44,327.36	65,000	-16,900
5030 - Employee Benefits	5030	199,585	190,350	190,036	198,800	110,935.83	202,700	3,900
5040 - Workers Comp Expense	5040	71,636	53,658	44,930	60,000	45,672.00	61,200	1,200
5050 - Accrued Comp, Sick, & Vacation	5050	0	0	0	4,000	0.00	0	-4,000
5060 - Other Personnel Costs	5060	3,386	11,211	25,693	3,100	11,322.70	16,000	12,900
Total 5000 - Payroll Expenses	5000	1,210,607	1,266,454	1,150,183	1,425,862	815,854	1,516,900	91,038
5100 - Program Expenses								
5110 - Concession & Merchandise Exp.	5110	13,316	5,838.26	2,453	14,450	-14,450	15,100	650
5120 - Program Contract Labor	5120				0	1,540.00	2,200	2,200
5130 - Program Supplies	5130	23,222	38,836	14,795	26,625	21,820.32	30,000	3,375
Total 5100 - Program Expenses	5100	36,538	44,674	17,248	41,075	23,360.32	47,300	6,225
5140 - Fundraising Expense	5140	5,136	0	0	18,000	0.00	18,400	400
5200 - Advertising & Promotion	5200	5,922	8,088	3,639	11,000	5,724.42	11,300	300
5210 - Bad Debt	5210	0		0	0		0	0
5220 - Bank & Merchant Fees	5220	3,995	474	241	4,620	3,767.80	5,000	380
5230 - Contributions to Others	5230	14,211	15,111	12,561	15,100	2,540.50	15,500	400
5240 - Copying & Printing	5240	544	5,578	82	840	70.57	4,000	3,160
5260 - Dues, Mbrshps, Subscr, & Pubs	5260	4,390	7,428	9,890	5,200	13,464.69	16,000	10,800

Paradise Recreation & Park District - General Fund (2510) Budget

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date 5/6/2020

Description	Code	FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		FY 2020 - 2021		Difference FY 20-21 / FY 19-20
		Actual		Actual		Actual - as of 6/30/19		Approved	Actual - as of 3/31/20	Remaining	Budget	
5270 - Education, Training & Staff Dev	5270	7,773	3,601	8,568	11,000	3,200.92	-7,799	29%	11,000	0		
5280 - Equip., Tools & Furn (<\$5k)	5280	1,908	5,772	6,697	18,537	8,681.53	-9,855	47%	18,000	-537		
5282 - Office ET&F	5282	153	669	3	3,000	7,721.98	4,722	257%	10,000	7,000		
5284 - Program ET&F	5284	1,489	2,116	14,065	2,800	3,607	807	129%	4,900	2,100		
5286 - Small Tools & Equipment	5286	3,550	8,557	20,765	12,800	20,010	7,210	156%	32,900	20,100		
Total 5280 - Equip., Tools & Furn (<\$5k)	5280	88,234	88,469	113,710	90,000	126,527.26	36,527	141%	92,100	2,100		
5300 - Insurance	5300	38,249	39,843	46,906	48,576	53,460.00	4,884	110%	72,800	24,224		
5310 - Interest Expense	5310	0	379	2,359	0	499.93	500		900	900		
5320 - Miscellaneous Expense	5320	0	154	2,189	1,300	138.25	-1,162	11%	500	-800		
5330 - Professional & Outside services	5330	5,900	13,938	9,500	10,000	19,779.48	9,779	198%	25,000	15,000		
5332 - Accounting	5332	27,180	2,835	6,030	6,000	17,083.70	11,084	285%	25,000	19,000		
5334 - Legal	5334	172	0	400	4,000	49,977.47	45,977	1249%	100,000	96,000		
5336 - Engineering Services	5336	48,332	25,924	52,445	42,200	4,234.44	-37,966	10%	82,600	40,400		
5338 - Other Professional & Outside Lat	5338	81,584	42,697	68,375	62,200	91,075	28,875	146%	232,600	170,400		
Total 5330 - Professional & Outside services	5330	2,176	54,775	802	3,200.00	133.16	-3,067	4%	2,000	-1,200		
5340 - Postage & Delivery	5340	6,784	6,126	20,189	13,100	5,301.25	-7,799	40%	8,000	-5,100		
5350 - Rent-Facility use fees	5350	3,847	7,972	24,786	11,000	12,862.01	1,862	117%	13,000	2,000		
5360 - Repair & Maintenance	5360	8,571	10,412	11,230	15,000	101,420.86	86,421	676%	18,000	3,000		
5361 - Building R&M	5361	9,460	14,620	39,866	9,400	354,647.64	345,248	3773%	75,000	65,600		
5362 - Equipment R&M	5362	17,450	24,047	57,482	38,400	43,048.32	4,648	112%	50,000	11,600		
5363 - General R&M	5363	15,948	29,781	18,052	18,500	9,799.52	-8,700	53%	19,000	500		
5364 - Grounds R&M	5364	6,712	5,703	107,906	8,900	78,117.63	69,218	878%	15,000	6,100		
5365 - Pool R&M	5365	9,594	12,092	7,461	10,300	6,315.90	-3,984	61%	11,000	700		
5366 - Vehicle R&M	5366	1,265	1,310	1,364	1,300	1,159.90	-140	89%	2,000	700		
5367 - Janitorial	5367	0	37	61	0	202.37	202		500	500		
5368 - Security	5368	72,848	105,975	268,208	113,950	607,574	493,624	533%	203,500	89,550		
5369 - Vandalism	5369	8,872	15,870	15,033	9,460	6,390.75	-3,069	68%	9,700	240		
Total 5360 - Repair & Maintenance	5360	3,017	2,251	5,034	4,200	6,451.03	2,251	154%	8,600	4,400		
5370 - Supplies - Consumable	5370	0	18,121	20,067	13,500	12,842	-658	95%	18,300	4,800		
5372 - Office Supplies	5372	2,920	2,546	8,456	3,000	1,957.19	-1,043	65%	3,100	100		
5374 - Safety & staff supplies	5374	0	0	0	0	0	0		0	0		
Total 5370 - Supplies - Consumable	5370	2,920	2,546	8,456	3,000	1,957.19	-1,043	65%	3,100	100		
5380 - Taxes, Lic., Notices & Permits	5380	0	0	0	0	0	0		0	0		

Paradise Recreation & Park District - General Fund (2510) Budget

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date 5/6/2020

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2019 - 2020	FY 2020 - 2021	Difference
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	Budget	FY 20-21 / FY 19-20
5390 - Telephone & Internet	5390	3,997	5,662	6,333	26,100	17,728.58	-8,371	26,100	0
5400 - Transportation, Meals & Travel	5400				0				
5402 - Air, Lodging & Other Travel	5402	0	449	1,820	700	4,852.88	4,153	6,500	5,800
5404 - Fuel	5404	12,633	13,200	13,854	13,000	13,242.28	242	17,700	4,700
5406 - Meals	5406	153	604	1,596	1,000	1,517.18	517	2,500	1,500
5408 - Mileage & Auto Allowance	5408	0	80	929	1,000	194.13	-806	4,300	3,300
Total 5400 - Transportation, Meals & Travel		12,786	14,333	18,198	15,700	19,806	4,106	31,000	15,300
5410 - Utilities	5410								
5412 - Electric & Gas	5412	73,923	100,559	51,676	81,567	43,615.56	-37,951	83,700	2,133
5414 - Water	5414	22,040	24,392	13,286	25,500	4,652.18	-20,848	24,000	-1,500
5416 - Garbage	5416	9,877	11,136	10,087	9,900	10,345.52	446	10,100	200
Total 5410 - Utilities	5410	105,841	136,088	75,049	120,267	58,613.26	-61,654	117,800	-2,467
Total Expense		1,708,084	1,820,412	1,874,016	2,081,970	1,883,650	-198,320	2,487,000	405,030
Total Net Operating Income and Expenses		221,276	195,320	-175,408	0	52,146	52,145	-266,400	-266,400
Total Other Income									
9999 - Misc. Expense	9999			-1,147,483	-1,147,483		1,147,483		
Beginning Fund Balance									
1000 - Bank (Operating)	1000	0			0	319,224	319,224	319,224	319,224
1011 - General Operating (Cash) - 2510	1011	0		784,576	784,576	-241,612	-1,026,188	24,387	-760,189
1030 - Investment - 1031, 1032	1030			784,576	0	1,244,518	1,244,518	1,246,483	1,246,483
Total Available Funds		0	0	1,569,152	784,576	1,322,130	537,554	1,840,094	1,055,518

Paradise Recreation & Park District - General Fund (2510) Budget

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date

5/6/2020

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	
Other Budgeted Expenditures (Allocations from General Fund)								
Accumulated Capital Outlay (ACO)	1012	0			0	0	0	0
Contingency	1013	0			100,000	100,000	200,000	100,000
Construction in Progress (CIP)/Fixed Assets	1800	270,757			415,000	0	500,000	85,000
General Reserve	GR	0			1,000	1,000	0	-1,000
Imprest Cash Reserve	ICR	0			0	0	0	0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	66,149		407.00	62,841	186,205	110,400	47,559
Reserves for Future Expenditure	R	0			115,000	115,000	677,794	562,794
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	5,109	2,354.00	407.00	7,000	0	5,500	-1,500
Vehicles	1740	0			50,000	0	80,000	30,000
Allocations-Total		342,015	2,354	407	1,003,228	402,205	1,573,694	570,465
Total Revenue and Funds Available		1,929,360		3,267,761	3,085,198	3,257,926	4,060,694	975,496
Total Expenses and Allocations		2,050,099		1,874,423	3,085,198	2,285,855	4,060,694	975,496
Net Income		-120,738		1,393,338	0	972,071	0	0
Beginning Total Available Fund Balance		0		1,569,152	784,576	1,322,130	1,840,094	
Ending Total Available Fund Balance		-120,738	192,966	1,393,338	248,735	1,187,071	877,794	

Summary

Grand Total Budget								
Total Income		1,929,360	2,015,732	1,698,608	2,081,970	1,935,796	2,220,600	138,630
Expense								
Total Salary and Benefits		1,210,607	1,266,454	1,150,183	1,425,862	815,854	1,516,900	91,038
Total Services and Supplies		483,266	538,848	709,044	656,108	1,048,110	970,100	313,992
Total Contributions to Others		14,211	15,111	12,561	15,100	2,541	15,500	400
Total Expense		1,708,084	1,820,412	1,874,016	2,081,970	1,883,650	2,487,000	405,030
Total Available Funds		0	0	1,569,152	1,003,228	1,322,130	1,840,094	836,866
Total Allocations		342,015	2,354	407	1,003,228	402,205	1,573,694	570,465
Net Income		-120,738	192,966	1,393,338	0	972,071	0	0

Paradise Recreation & Park District - General Fund (2510) Budget

2020-2021

Fiscal Year:

Description	Code	FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	
Accumulated Capital Outlay (ACO)		702,200			626,700		626,700	0
General Reserve		2,000			3,000		3,000	0
Imprest Cash Reserve		300			300		300	0
Reserves-Total		704,500		0	630,000	0	630,000	0

Paradise Recreation & Park District

Capital Improvement Project (5 Year) Worksheet

FY 2019-2020

Id # 2020-1 **Priority:** High

Project: Master and Park Plans

Description: Update District Master Plan and develop park management plans for each park or facility. Funding also provides for support for acquisition exploration and due diligence.

Justification: This project will update community and District's assets and needs. Information is urgent following the Camp Fire. We are seeking some outside funding for planning, which in turn may help us with proposal preparation for additional funding. District-wide impacts. Project is mandated for Districts, deferring may result in lost opportunities for construction funding and community engagement.

Location: Various **Notes:**

Project/Fixed Asset Costs	FY Beginning					Total	
	2020	2021	2022	2023	2024		2025
Design/Planning	150,000	100,000	75,000	75,000	75,000	75,000	550,000
Land Acquisition Plans	25,000	50,000	30,000	25,000	25,000	25,000	180,000
District Master Plan	50,000	25,000					75,000
Outreach	10,000	10,000	5,000				25,000
Other							-
Total Cost	235,000	185,000	110,000	100,000	100,000	100,000	830,000

Source of Funds	2020	2021	2022	2023	2024	2025	Beyond 2025	Total
ACO								-
Donations								-
General Fund	100,000							100,000
Grant/Unidentified	135,000	185,000	110,000	100,000	100,000	100,000	-	730,000
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)								-
Total Cost	235,000	185,000	110,000	100,000	100,000	100,000	-	830,000

Id # 2020-2
Project: Upgrade of Multimedia Equipment at Rec Center

Description: Purchase and install screen, projector and audio visual equipment for events and programming. Replace outdated TV monitor. Consider: multipurpose white-board for classroom use and as projector screen; high resolution projector for outdoor projection use; multimedia computer, and DVD/CD player. Look at mounts for equipment for security.

Justification: Current equipment are outdated and provide poor resolution, providing limited opportunities for programming and facility rental. Wall mounted screens will allow for more floor space.

Location: Terry Ashe Recreation Center **Notes:** Multiple years to spread out costs, and if costs are lower can remove future obligation.

	FY Beginning					Total		
	2020	2021	2022	2023	2024		2025	Beyond 2025
Project/Fixed Asset Costs								
Design/Planning								-
Land Acquisition								-
Construction								-
Equipment and installation	60,000	5,000		10,000				75,000
Other								-
Total Cost	60,000	5,000	-	10,000	-	-	-	75,000

Source of Funds

ACO								-
Grant/Unidentified	50,000							50,000
Incorporated Impact Fees (Fund 2526)	5,000	4,500		10,000				19,500
General Fund	5,000	500						5,500
Total Cost	60,000	5,000	-	10,000	-	-	-	75,000

Id # 2020-3

Project: Aquatic Park Facility Improvements

Priority: High

Description: Potentially Renovate or replace Recreation building to bring it up to modern standards and add features that will improve programing options, flexibility, and enhance the use of the pool. Renovate or improve playground equipment with grants. Includes repair, parking lot seal and repair, fence, sidewalk repair, electrical pad, and concrete repair.

Justification: Building is showing signs of age and is difficult to clean and maintain in a satisfactory condition. Concrete walls and floors are eroding and cracking. New facility would aide in additional programing and rentals at the site and Pool and be consistent with appropriate building codes. Long-term pool replacement costs were estimated at \$2.9 M in 2017. Although we need urgent, basic repairs, we would want to make sure that they fit within future plan and so the basic planning will insure that repairs are consistent with future plans.

Location: Aquatic Park

Notes: No main funding source identified for project. Other improvements identified (purification system, play area). Should consider improvements as part of the pool complex renovation.

Project/Fixed Asset Costs	FY Beginning						Total
	2020	2021	2022	2023	2024	2025	
1. Aquatic Park (Pool) Design and Planning	5,000	15,000					20,000
2. Maintenance building replacement	400,000	100,000					500,000
3. Playground replacement	150,000						150,000
4. Fence, sidewalk and deck repair and starting blocks	5,000	10,000					15,000
5. Parking lot seal and repair			8,500				8,500
6. Pond Island and dredging	10,000					10,000	20,000
7. Landscaping and Turf Irrigation	5,000	10,000					15,000
8. Electrical pad					8,000		8,000
Major facility renovation (Pool, restrooms, water system upgrade, etc.)						3,000,000	3,000,000
Total Cost	575,000	135,000	8,500	-	8,000	-	3,736,500

Source of Funds

ACO					15,000		15,000
General Fund	20,000	20,000					40,000
Grant/Unidentified	535,000	100,000	8,500		(47,000)	3,010,000	3,606,500
Incorporated Impact Fees (Fund 2526)	20,000	15,000			40,000		75,000
Total Cost	575,000	135,000	8,500	-	8,000	3,010,000	3,736,500

Project: Moore Road Ball Park Renovations

Description: Complete immediate improvements to maintain safety and usability of facility, resurface parking lot, and replace Ball Field #1 lighting. In longer term, develop and implement options to rebuild ball park facilities (especially restrooms, concessions and maintenance storage, and plaza). Consider the feasibility to widen the access road or alternatives. Phase I - Inventory and assess conditions, identify options and applicable standards, estimate costs, and develop plans, identify permits. Phase II - Install and implement. Phase III - Improve access road.

Justification: Infrastructure is showing age and is increasingly becoming more difficult to maintain. Maintenance Storage room area is limited and requires staff to unpack items before they can be used or remove. Lightening is inefficient and the poles need replacement in the near future otherwise may become a hazard. Project is phased which may provide refinement of costs and remove barriers to implement. Implementation may proceed as funding opportunities occur.

Location:	Moore Road Ball Park	Notes:	FY Beginning					Total
			2020	2021	2022	2023	2024	
Project/Fixed Asset Costs								
Initial Improvements	300,000							300,000
Resurface Parking Areas		10,000	30,000					40,000
Phase I - Design, Plan, Permit		50,000	30,000					80,000
Phase II - Implement (procure and install)				400,000				400,000
Phase III - Improve access					250,000			250,000
Total Cost	300,000	60,000	30,000	400,000	250,000	-	-	1,070,000

Source of Funds	2020	2021	2022	2023	2024	2025	Beyond 2025	Total
ACO	-	5,000	10,000	5,000	10,000			30,000
Incorporated Impact Fees (Fund 2526)	5,000	5,000	5,000	5,000	15,000	5,000		40,000
General Fund	10,000	5,000						15,000
Grant/Unidentified	285,000	45,000	15,000	20,000	375,000	245,000	-	985,000
Total Cost	300,000	60,000	30,000	30,000	400,000	250,000	-	1,070,000

Id # 2020-5

Project: **Coutolenc Park Plan and Development**

Priority: High

Description: Phase I - Develop a management (master) park plan to develop basic features, infrastructure, and environmental inventory, identify appropriate activities and conceptual plans, locations, and environmental compliance issues of subunits (Camp Coutolenc and Canyon side). Plan will consider Disc Golf Course, Trails, parking, signage, and restrooms. The plan include priorities, phasing, strategies of implementation, and defining implementation phases. Phase II - Implement Camp Coutolenc Improvements. Phase III - Implement Canyon Unit improvements.

Justification: Item is modification of past CIP request. Staff recommends a phased approach to more fully develop costs and constraints. This may allow for more competitive grant applications and take care of environmental compliance issues before a project is implemented. The phased approach may also allow for the development of interim measures (i.e. portable restrooms) that may allow for public access; while long-term funding is developed. It also lends itself to incremental improvements as resources and opportunities arise (for example, the District could commit a smaller fund amount over multiple years to develop trails).

Location: Coutolenc Park

Notes: Savings from earlier phases may be utilized for later phases. Priority in early, low-cost phases are high as they allow for immediate impact, and drop as costs increase for later, more difficult phases.

	Past FY	FY Beginning						Total	
		2020	2021	2022	2023	2024	2025		Beyond 2025
Project/Fixed Asset Costs									
Phase I - Park Plan (Design and Plan)		10,000	15,000	25,000					50,000
Phase II - Install Camp Coutolenc Improvements and Trails		40,000	75,000	10,000	40,000				165,000
Phase III - Install Canyon Unit improvements			10,000	10,000	10,000	110,000			130,000
Total Cost		50,000	90,000	45,000	50,000	110,000	-	-	345,000

Source of Funds

ACO		5,000	3,000						8,000
Donations			1,000	2,500	1,000				4,500
General Fund		8,000							8,000
Grant/Unidentified		37,000	78,000	38,500	45,000	109,000			307,500
Unincorporated Impact Fees (Fund 2521)		5,000	7,000	2,500	2,500				17,000
Total Cost		50,000	90,000	45,000	50,000	110,000	-	-	345,000

Notes:

Id # 2020-6

Project: Bille Park Repairs and Improvements

Priority: High

Description: Implement identified projects and improvements: concrete repairs, landscape improvements for water conservation (includes turf reduction), restroom renovation (Upper), seal and restripe parking lots, replacement of pumps and other park features. Plan will be focused on design specs, but will also use it to develop an inventory of needs and management plan (and identify appropriate uses). Upper meadow improvements could include irrigation and recreation features.

Justification: Projects reduce liabilities to repair areas, conserve water, and improve ease of maintenance. Consider playground replacement, dog-park, disc golf baskets, and/or other active play features for future plans and appropriateness for the site.

Location: Bille Park

Notes: Developed more aggressive implementation schedule over past budgets; will carryover unused funds between years.

	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Project/Fixed Asset Costs								
1) Design/Planning	2,000							2,000
2) Landscape improvements	2,500	8,000						10,500
3) Concrete repairs	8,000	5,000						13,000
4) Restroom renovation	10,000	4,000						14,000
5) Upper Meadow Improvements			10,000					10,000
6) Parking lot resurfacing	10,000						10,000	20,000
Total Cost	32,500	17,000	10,000	-	-	-	30,000	89,500

Source of Funds

ACO		2,000						2,000	4,000
Incorporated Impact Fees (Fund 2526)		2,000		2,000				2,000	6,000
General Fund	20,000	-	2,500					6,000	28,500
Donations	500	1,000	500						2,000
Grant/Unidentified	12,000	12,000	5,000				20,000		49,000
Total Cost	32,500	17,000	10,000	-	-	-	30,000	30,000	89,500

Notes:

Id # 2020-7

Project: Lakeridge Park Development

Description: Develop basic park amenities for passive park on land leased from the Paradise Irrigation District. Future uses may include a community center, botanical garden, trails, playground complex, group meeting area, restrooms, maintenance building, landscape, and parking area. Project is envisioned as phases with basic wildland park amenities, proceeding larger efforts. We are awaiting the results of grant efforts, if successful, we will proceed, if not, the larger development will be deferred.

Justification: Provide park amenity in underserved area.

Location: Lakeridge Park

Notes:

	Past FY	FY Beginning					Total
		2020	2021	2022	2023	2024	
Project/Fixed Asset Costs							
Design/Planning		5,000	19,000				24,000
Land Acquisition		300,000					300,000
Wildland Park Construction		15,000	20,000	140,000			175,000
Long-term park development		4,000,000		4,500,000		1,000,000	9,500,000
Total Cost		4,320,000	39,000	4,640,000	-	1,000,000	9,999,000

Source of Funds

ACO							-
Donations							-
General Fund	82,000	2,000					
Grant/Unidentified	4,233,000	22,000	4,600,000			1,000,000	60,000
Unincorporated Impact Fees (Fund 2521)	5,000	15,000	40,000				
Total Cost	4,320,000	39,000	4,640,000	-	-	1,000,000	60,000

Notes:

Project: Crain Park Development

Description: Complete additional steps on park improvement (complete landscaping and reseeding), signage, clear existing loop trail, develop park plan that will outline appropriate uses and feasibility of future improvements (additional trails on property, connection with south side of property). Park plan estimates may be used toward improvements once plan is completed.

Justification: Complete park development already started, develop plan to provide staff guidance on appropriate future uses and costs. Surveys of property lines, botanical and archeological resources will aide in minimizing environmental compliance issues in the future.

Location: Crain Park

Notes:

Project/Fixed Asset Costs	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Park Management Plan		4,000						4,000
Park Improvements		12,000						12,000
Development of additional improvements			10,000					10,000
Total Cost		16,000	10,000	-	-	-	-	26,000

Source of Funds

ACO								-
Donations								-
General Fund		3,000						3,000
Grant/Unidentified		9,000	7,000	-				16,000
Unincorporated Impact Fees (Fund 2521)		4,000	3,000					7,000
Total Cost		16,000	10,000	-	-	-	-	26,000

Id # 2020-9

Project: District Equipment and Vehicle Purchases

Description: Make purchases for District efficiency and replacement. Items include storage container for Maintenance Shop and vehicle replacement (see last year's schedule).

Justification: Purchases will improve work flow, efficiency, and replace older equipment that is approaching it's useful life.

Location: Maintenance Shop

Notes:

Project/Fixed Asset Costs	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
1. Shop Container		10,000						10,000
2. Vehicles		80,000						80,000
3. Replace: Misc equipment		400,000	40,000	40,000	40,000	50,000	50,000	620,000
Other								-
								-
Total Cost		490,000	40,000	40,000	40,000	50,000	50,000	710,000

Source of Funds

ACO								-
General Fund		80,000	10,000	5,000				95,000
Grant/Unidentified		410,000	30,000	35,000	40,000	50,000	50,000	615,000
Total Cost		490,000	40,000	40,000	40,000	50,000	50,000	710,000

Notes:

Id # 2020-10

Project: Noble Park Development

Priority: Medium

Description: Develop park in phases to Phase I - Develop Management Plan which may examine the potential for appropriate interim uses until park is fully developed, identify measures that may be completed in the short-term (grading plan, curb and gutter, buffer landscaping, etc.) and develop specifications for park, refine costs, and identify permitting and environmental compliance issues. Phase II - Short term development - park plan may allow for certain uses that may generate funds and reduce maintenance costs. Phase III - Full development of park.

Justification: District purchased 12 acres to develop as a active/passive park. Conceptual plan adopted. Development of park plan may allow for a more "shovel ready" project if and when Bond funding is available.

Location: Noble Park

Notes:

Project/Fixed Asset Costs	Past FY	FY Beginning					Total
		2020	2021	2022	2023	2024	
Design/Planning		50,000	15,000				65,000
Short-term improvements		15,000	70,000				85,000
Long-term Park Development				3,400,000			3,400,000
Acquisition		160,000					160,000
Other							-
Total Cost		225,000	85,000	3,400,000	-	-	3,710,000

Source of Funds

ACO	-	50,000					50,000
Donations	-						-
General Fund	25,000						25,000
Grant/Unidentified	185,000	35,000	3,400,000				3,620,000
Incorporated Impact Fees (Fund 2526)	15,000	-					15,000
Total Cost	225,000	85,000	3,400,000	-	-	-	3,710,000

Notes:

Id # 2020-11

Priority: High

Project: District Security, Conservation, and Efficiency Investments

Description: Project provides funding toward a series of small projects and planning for larger projects to provide long-term savings. PRPD will prioritize water and energy conservation measures and security measures that provide short term returns or immediate protection of assets. Projects may include the installation of waterless urinals and water efficient toilets, installation of smaller water meters (and reduced base rates), hardware to close exterior doors, LED replacement lights, smart timers or thermostats, motion sensor lights, energy efficient equipment, insulation, etc. Projects may also include measures to reduce labor, for example installing surfaces that are easier to maintain in sanitary condition (i.e. install splash guards, tile, resin or concrete sealants to restrooms). In addition, funding may be used for energy audit services and evaluate the potential to add solar power to existing facilities, and identify additional cost-effective measures for future years.

Justification: As the funding will be directed toward conservation and efficiency projects it will mean a long-term return on investment in either labor savings or energy costs. Larger projects, such as solar, will require future BOD consider of a budget or agreement. We include the amount below as a very preliminary estimate, but it may be that the costs can tied in with a financing instrument to reduce energy costs and pay for the installation over time.

Location: District wide at existing facilities

Notes:

	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Project/Fixed Asset Costs								
Purchase and install improvements		25,000	5,000					30,000
Evaluation of facilities and investigation of solar options		2,000	2,500					4,500
Installation of Solar (TBD)				40,000				40,000
Other								-
Total Cost		27,000	7,500	40,000	-	-	-	74,500

Source of Funds

ACO								13,000
Donations			3,000	10,000				-
General Fund		15,000	2,000					17,000
Grant/Unidentified		7,000	40,000					47,000
Incorporated Impact Fees (Fund 2526)		5,000	2,500					7,500
Total Cost		27,000	7,500	50,000	-	-	-	84,500

Notes:

Priority: High

Id # 2020-12

Project: Paradise (Incorporated), Butte Creek Canyon, or Magalia Area Land Acquisition

Description: Acquire additional park property to meet Master Plan identified goals (estimated 3-5 acres in Butte Creek Canyon, or 8-10 acres in Magalia).

Justification: Other areas (Forest Ranch, Yankee Hill, Paradise) have also been identified; however, the areas noted above are priorities based on population and recreational demand. Magalia Park noted in 2017-18 Inventory.

Location: Unspecified

Notes: Park planning and design, management plan, and implementation will follow.

Project/Fixed Asset Costs	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Land Acquisition (BC or Magalia)		220,000	220,000	250,000	200,000			890,000
Land Acquisition Magalia		100,000					1,500,000	1,600,000
Land Acquisition Paradise		300,000	250,000	1,000,000	750,000			2,300,000
Other								-
Total Cost		620,000	470,000	1,250,000	950,000	-	1,500,000	4,790,000

Source of Funds

ACO	-	70,000	50,000	70,000				190,000
Donations								-
General Fund	15,000							15,000
Grant/Unidentified	545,000	350,000					1,500,000	2,395,000
	40,000							40,000
Incorporated Impact Fees (Fund 2526)	20,000	50,000		880,000				950,000
Unincorporated Impact Fees (Fund 2521)								
Total Cost	620,000	470,000	50,000	950,000	-	1,500,000		3,590,000

Notes:

2020-13

Project: Concow Pool Repairs

Description: Repair basic security and safety hazards. Funds will be used for fence and window repairs (or plywood), lighting, paint, table replacement, concrete patches, roof and gutter repairs, etc.

Justification: Pool looks to be in good condition; however, facility is in considerable desrepair. This funding will take care of some of the issues, staff will work with the school District to identify issues and potential partnerships, which may result in additional projects to remedy issues at the Concow pool.

Location:	Past FY	Notes: FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Project/Fixed Asset Costs								
Pool facility repairs	6,000							6,000
Land Acquisition								-
Construction								-
Equipment								-
Other								-
Total Cost	6,000	-	-	-	-	-	-	6,000

Source of Funds								
ACO								-
Donations								-
General Fund	2,000							2,000
Grant/Unidentified								-
Incorporated Impact Fees (Fund 2526)	4,000							-
Unincorporated Impact Fees (Fund 2521)								4,000
Total Cost	6,000	-	-	-	-	-	-	6,000

Notes:

Id # 2019-13

Project: Paradise Lake Improvements

Description: Make additions and improvements to Paradise Lake to support additional revenue and program areas. Items include trail work, boat launching, storage, and improvements to existing facilities.

Justification: Improvements and new options, such as rentals or classes, may provide additional funding opportunities. We will seek funding for boat ramp, parking lot, restroom project on the north side.

Location: Notes:

Project/Fixed Asset Costs	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Design and Plans	10,000	2,000	10,000	100,000				122,000
Construction	60,000	50,000	25,000	1,000,000	1,000,000			2,135,000
Other								-
Total Cost	70,000	52,000	35,000	1,100,000	1,000,000	-	-	2,257,000

Source of Funds

ACO								-
Donations	5,000							5,000
General Fund	60,000	1,000	1,000	10,000				72,000
Grant/Unidentified	5,000	51,000	24,000	1,080,000	990,000			2,150,000
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)			10,000	10,000	10,000			30,000
Total Cost	70,000	52,000	35,000	1,100,000	1,000,000	-	-	2,257,000

Notes:

Id # 2019-14

Priority: High

Project: Rebuild District Shop

Description: Project would develop a new shop and meeting space for the District. We would consider available, appropriate commercial space. If designed securely, meeting space may serve as rental space (or maker's space for District classes).

Justification: Rebuild existing facility lost in Camp Fire.

Location: Unknown (Mallen Lane)

Notes:

	Past FY	FY Beginning					Total	
		2020	2021	2022	2023	2024		2025
Project/Fixed Asset Costs								
Design/Planning		10,000						10,000
Land Acquisition		200,000						200,000
Construction		500,000	100,000					600,000
Equipment								-
Other								-
Total Cost		710,000	100,000	-	-	-	-	810,000

Source of Funds

ACO								-
Donations								-
General Fund		25,000						25,000
Grant/Unidentified		685,000	100,000					785,000
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)								-
Total Cost		710,000	100,000	-	-	-	-	810,000

Notes:

Shop would improve District efficiency and protect equipment assets. May defer in short term or examine pre-built opportunities.

Priority:

Id # 2019-15

Project: New Park and Facility Development

Description: Would utilize various resources to develop feasibility study for new strategically located parks that meet recreation and multiple purposes. Projects will be developed from effort but may include a new adventure park, Community field house, signage, maps, or trails.

Justification: Lack of local facilities

Location: Paradise, Magalia, or Unincorporated Area.

Notes:

	Past FY	FY Beginning					Total
		2020	2021	2022	2023	2024	
Project/Fixed Asset Costs							
Feasibility Study/Design/Planning	250,000						250,000
Land Acquisition	300,000			750,000			1,050,000
Construction	250,000	550,000	1,500,000	750,000	1,000,000	1,000,000	5,050,000
Equipment							-
Other							-
Total Cost	800,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	6,350,000

Source of Funds

ACO							-
Donations							-
General Fund	30,000						30,000
Grant/Unidentified	770,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	6,320,000
Incorporated Impact Fees (Fund 2526)							-
Unincorporated Impact Fees (Fund 2521)							-
Total Cost	800,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	6,350,000

Notes:

Remove if none. Implications of deferring or not funding the Project? Is outside funding anticipated for this project? No Yes If so, how much revenue is anticipated and

Paradise Recreation & Park District
Capital Improvement Project (5 Year) - Summary of Projects
FY 2018-2019

Id #	Project	FY Beginning					Beyond 2025	Total
		2020	2021	2022	2023	2024		
2020-1	Master and Park Plans	235,000	185,000	110,000	100,000	100,000	100,000	830,000
2020-3	Aquatic Park Facility Improvements	575,000	135,000	8,500	-	8,000	-	3,736,500
2020-2	Upgrade of Multimedia Equipment at Rec Center	60,000	5,000	-	10,000	-	-	
2020-4	Moore Road Ball Park Renovations	300,000	60,000	30,000	30,000	400,000	250,000	
2020-5	Coutolenc Park Plan and Development	50,000	90,000	45,000	50,000	110,000	-	
2020-6	Bille Park Repairs and Improvements	32,500	17,000	10,000	-	-	-	30,000
2020-7	Lakeridge Park Development	4,320,000	39,000	4,640,000	-	-	1,000,000	
2020-8	Crain Park Development	16,000	10,000	-	-	-	-	26,000
2020-9	District Equipment and Vehicle Purchases	490,000	40,000	40,000	40,000	50,000	50,000	710,000
2020-10	Noble Park Development	225,000	85,000	3,400,000	-	-	-	3,710,000
2020-11	District Security, Conservation, and Efficiency Investments	27,000	7,500	40,000	-	-	-	74,500
2020-12	Paradise (Incorporated), Butte Creek Canyon, or Magalia Area Land Acquisition (Unincorporated)	620,000	470,000	50,000	950,000	-	1,500,000	3,590,000
2020-13	Concow Pool Repairs	6,000	-	-	-	-	-	6,000
2019-13	Paradise Lake Improvements	70,000	52,000	35,000	1,100,000	1,000,000	-	2,257,000
2019-14	Rebuild District Shop	710,000	100,000	-	-	-	-	810,000
2019-15	New Park and Facility Development	800,000	550,000	1,500,000	1,500,000	1,000,000	1,000,000	6,350,000
Total		8,301,500	1,660,500	9,798,500	3,680,000	2,568,000	2,300,000	17,507,500

Paradise Recreation & Park District

Capital Improvement Project (5 Year) - Summary of Funding Sources

FY 2018-2019

Past FY	FY Beginning						Total
	2020	2021	2022	2023	2024	Beyond 2024	
ACO	-	135,000	73,000	75,000	25,000	2,000	310,000
Donations	5,500	1,000	1,500	2,500	1,000	-	11,500
General Fund	500,000	40,500	8,500	10,000	-	6,000	565,000
Grant/Unidentified	7,903,000	1,565,000	9,776,000	2,785,000	2,577,000	4,530,000	31,531,000
Incorporated Impact Fees (Fund 2526)	90,000	29,000	7,000	15,000	55,000	2,000	203,000
Unincorporated Impact Fees (Fund 2521)	38,000	75,000	52,500	892,500	10,000	-	1,068,000
Total	8,536,500	1,845,500	9,918,500	3,780,000	2,668,000	4,540,000	33,367,000