

Paradise Recreation and Park District  
**2018-2019**  
**Budget and Financial Report**

**Board of Directors**

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## **I. BUDGET OVERVIEW**

### **A. Introduction**

Paradise Recreation & Park District (PRPD) Staff respectfully submits the Fiscal Year 2018-19 budget for our Board of Directors review and consideration.

If the PRPD Board of Directors adopts the Preliminary budget, staff will post a Notice of Public Hearing for the regularly scheduled July Board meeting (July 10, 2018). At that meeting, the Board will consider the final PRPD 2018-19 budget. The Notice of Public Hearing will be 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 Library, Magalia Post Office, Concow School and Centerville Museum.)

While we preserved many of the sections from last year’s budget, readers will notice some significant differences in the presentation and the addition of a recommendations section. Staff anticipates that the FY 2019-20 budget will be fortified with additional information based on the recommendations and Board feedback.

### **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 a 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 2018-19 Budget Calendar.**

<b>Proposed Date</b>	<b>Milestone</b>
1/19/2018	<ul style="list-style-type: none"> <li>• Develop Budget Framework</li> <li>• Supervisors’ Fixed Asset request to Manager</li> </ul>
2/27/18	<ul style="list-style-type: none"> <li>• District Manager provides revised budget request to staff</li> </ul>
2/9/2018	<ul style="list-style-type: none"> <li>• Supervisors’ budgets to Manager (rough draft)</li> </ul>
2/23/2018	<ul style="list-style-type: none"> <li>• Supervisors’ budgets to Manager (final draft)</li> </ul>
3/1-3/16/2018	<ul style="list-style-type: none"> <li>• Finance Committee reviews rough draft budget and short and long-term capital improvements</li> </ul>
4/10/2018	<ul style="list-style-type: none"> <li>• Budget (rough draft) presented to the PRPD Board of Directors for review in Manager’s Report.</li> </ul>
4/10 – 5/1/2018	<ul style="list-style-type: none"> <li>• PRPD Board of Directors budget review period</li> </ul>
5/8/2018	<ul style="list-style-type: none"> <li>• Present 2018-19 budget binders to the PRPD Board of Directors for review in Manager’s Report.</li> <li>• Adopt preliminary budget</li> <li>• Set public hearing for June 12, 2018</li> </ul>
6/12/2018	<ul style="list-style-type: none"> <li>• Public Hearing</li> <li>• Adopt final PRPD 2018-19 budget</li> </ul>

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In comparison to the proposed calendar (Table 1), the District is approximately a month behind schedule. The revision to our accounting procedures and coding earlier this year, delayed the budget process. The effort required the translation of the previous budget and costs into the new system. This will not need to be completed in the future and the more streamlined system will expedite the completion of draft budgets in the future. In addition, the new system will allow for more efficient, accurate, and timely District Balance Sheets and Income Statements. The budget will be entered into our accounting software providing direct comparisons of income and expenses.

### **C. Budget Analysis and Financial Outlook**

#### **1. Income**

1. Income for the District will exceed budget expectations. Tax revenue contributed the largest amount. Staff selected a conservative estimate for the FY 2018-19 budget, namely a modest 2% tax revenue increase over the estimated FY 2017-18 budget.
2. As of 5/31/18, PRPD collected \$394,957 in program revenue. Based on the average revenue over the last 5 months (roughly \$83,000), the total for the year (\$480,000) will surpass the budgeted amount (\$471,252). We assumed approximately 2.7% growth over the FY 2017-18 budget.
3. Donations modestly exceeded the budgeted amount (by \$3,000). Staff set an aggressive goal for fundraising and sponsorships for the next FY. Unlike last year's budget, the FY 2018-19 budget also reflects donations made to designated funds (for example scholarships). This estimate is built from actual donations from FY 2016-17.
4. The FY 2017-18 budget did not estimate revenue from impact fees. These are restricted funds that can only be used for park acquisition, development, and facilities (they cannot be used for operations). An equal amount will be set aside under allocations. Staff assumed 90% of the actuals from FY 2016-17 to develop the estimates.

#### **2. Expenses**

1. Overall, the District will finish FY 2017-18 under budget, with lower payroll expenses making the largest contribution. One of the most significant savings resulted from staff recalculating how Worker's Compensation Expenses were calculated (from a general rate to an approach for each worker's classification). For the next budget cycle, CAPRI has notified us that the District's liability insurance will likely increase by 15%. These estimates are reflected in the FY 2018-19 budget.
2. Payroll expenses continue as the largest expense category for the District. We anticipate payroll to occupy 68.7% of the total operation budget in FY 2018-19 with utility and maintenance and repair expenses (about 6% each of the budget) distantly following.

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3. Repair and maintenance expenditures rose substantially above FY 2016-17 levels, but well-below budgeted amounts. Staff recommends minor reductions, as we anticipate increased spending associated with Capital Improvement Projects.
4. The District filled the Financial Assistant position with temp agency employees, decreasing charges to wages and salaries, but increasing costs in professional services over the budgeted amount. Expenses for utilities will also exceed the budgeted amount. Both are within the savings in other expense categories.
5. The FY 2018-19 budget is considerably higher in the Professional Services category, due to this budget allocation, election costs, and use of outside labor (likely CCC) to aide with vegetation removal for fire risk reduction and trail maintenance.

### 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 \$100,000 for contingencies.
2. Approximately \$78,000 of the cash balance will be available for fixed assets and capital projects.
3. Impact Fee income will be transferred into the appropriate impact fee fund.
4. We recommend increasing the General Reserve allocation by \$1,000.
5. The Reserves for Future Expenditures is the remaining balance in the fund after expenses and allocations have been made. Staff recommends that during this transition budget that these funds be kept unrestricted to allow for cash flow and flexibility for expenditures. If revenues increase in the next budget cycle, this may be allocated into General Reserves or the Accumulative Capital Outlay fund.

### 4. Challenges and Opportunities

1. Over the next few years, the increase in minimum wages will remain as one of the biggest challenges regarding the budget. The increase also translates into increases to other staff as well. Buoyed by the success in reducing the Worker's Compensation Expenses, we will strive to continue safe practices that reduce the organization's experience rate over the next few years, and examine our general liability insurance.
2. While the District has some beautiful facilities, several older (excess of 60 years) facilities are in poor condition and difficult to maintain. As outlined in last year's budget Aquatic Park and Moore Road Park need major repairs. While there are

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many immediate repairs that need to be initiated, the cost and scope associated with a larger renovation, is uncertain.

Therefore, staff proposes 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. In addition, several of these plans will initiate improvements that may be implemented in the next FY.

3. Although it will allow for increased productivity (and reduced costs in other areas), the District will incur additional costs related to cell phone, internet, etc.). Accordingly, we increased the budget for these items by over \$16,000.
4. During FY 2018-19, the District will embark on an aggressive effort to implement many conservation practices and Capital Improvement Projects (CIP). While there will be a time lag in the return on investment, we anticipate savings in the next Fiscal Year which will be greater in the years to come. For FY 2018-19, we estimated a slight decrease in utilities. In contrast, we observed a greater than \$20,000 increase comparing FY 2017-18 utility costs to actual costs to date (as of 5/31/18). In anticipation of these efforts, Staff members are working with outside parties to conduct an energy audit of facilities.

### 5. What's New in the FY 2018-19 Budget

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

1. The FY 2018-19 budget represents a transition from the previous accounting code system into a new one that provides a decidedly "big picture" approach. This allows staff flexibility to make budget decisions and gives the BOD a clearer view of the bottom line.
2. The General Fund Budget (2510) no longer includes income and expenses related to other fund accounts. In past years, the expenses related to Fixed Assets were included in this section. We take the approach that this item should be on the balance sheet and not the budget. Some of the Fixed Assets will be identified as Capital Improvement Projects (which may show the contributions from the General Fund), while other items (for example, last year we listed a copy machine purchase) will be purchased under the operating budget and will be recorded as a Fixed Asset).
3. Consider the development of major park infrastructure in phases. The new Capital Improvement Projects (CIP) requests provide information on the justification of the

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project, priority, cost estimates, and potential funding sources. Staff believe that this approach will result in better linkage between steps of a project.

4. Staff reviewed several past practices
  - the Need to look at practices related to crediting scholarships to ensure that proper account is captured.
  - We noticed that the Other Funds Income was not part of the basic budget Worksheet and this was included in this year's version.
  - Impact fees are restricted funds and limited on how they may be spent. Staff wanted to capture an estimate of the income to those funds, and capture the reservation of the fees as an allocation.
5. Staff made several assumptions regarding staffing levels for the next Fiscal Year. These may be summarized as follows:
  - Reflect the increase in minimum wage and builds in a potential cost of living adjustment (COLA).
  - Increased the hours of maintenance staff by approximately 1.25 FTE. The increase will come from the increase in hours (from 980 hours to 1600) for experienced staff and additional part time staff. This may result in additional costs for these part time employees as it triggers CALPERS levels.
  - The Recreation Coordinator position is increased to a Full-Time position.
  - Budget reflects the increase in hours in the District Accountant from part to full time over the last budget.
  - The wages and salary budget should allow for the addition of interns and for a part time outreach coordinator.
6. We've folded in some initiatives over the past year, such as revenue goals for the electronic sign; and an increased commitment to training.

### **D. Changes from preliminary budget**

1. As end of year adjustments will alter the total amounts, the income and expenses estimates were removed from the narrative.
2. Estimated expenses increased to \$2,081,970 (making the operational budget balance).
3. The CIP budget increased to \$75,500, an increase of \$10,000 (error found in calculation).
4. Additional details are added to the narrative on budget assumptions.

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5. Minor formatting changes in tables to make them more readable and consistent.

### **E. Recommendations**

To improve the District's budgetary practices, processes, and to improve institutional learning, staff proposes several recommendations for the next FY and in the next budget cycle. These may be summarized as follows:

1. Improve adherence to budget timeline. Staff anticipates that the budget process will be much simpler with the new accounting coding system as the creation of new budget forms and the translation of the old budget into the new coding system will be much simpler.
2. Develop a strategic plan and priorities for the District and incorporate those goals into next year's budget.
3. 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.

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.
5. Simplify the incorporated and unincorporated development impact fees into 2 funds instead of the current 6 (more detail in the funds section).
6. Identify the areas that PRPD provides free or low-cost services to other organizations and enumerate the costs and value or services that the District receives in return.



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7. Investigate standard reporting procedures for Special Districts (for example, CSCO (1976) provides examples of Accounting Standards for Special Districts that could be adopted for PRPD). Complete accounting and financial practices document, maintain GASB 34 compliance, and complete a third-party audit of internal practices prior to completion of the FY 2017-18 annual audit.
8. Recommend that next year's budget document consider a section on budget statements and policies. These may reflect year to year considerations as well as long-term policy. One of the more important items may be related to reserves.

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).

9. Conduct a staffing analysis and compare to national or state averages. For example, the annual National Recreation and Park Association (NRPA) Field Report provide averages of Full Time Equivalent (FTE) estimates for maintenance staffing for comparable Districts.
10. The District is improving public transparency and the budget summary and budget document will be posted on the PRPD webpage.

## II. 2018-19 BUDGET

This section provides an overview and detailed information on the FY 2018-19 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 2018-19 operations budget expenses and comparison to FY 2016-17 actuals, FY 2017-18 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 2018-19 Appropriation Limit.

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**Income**

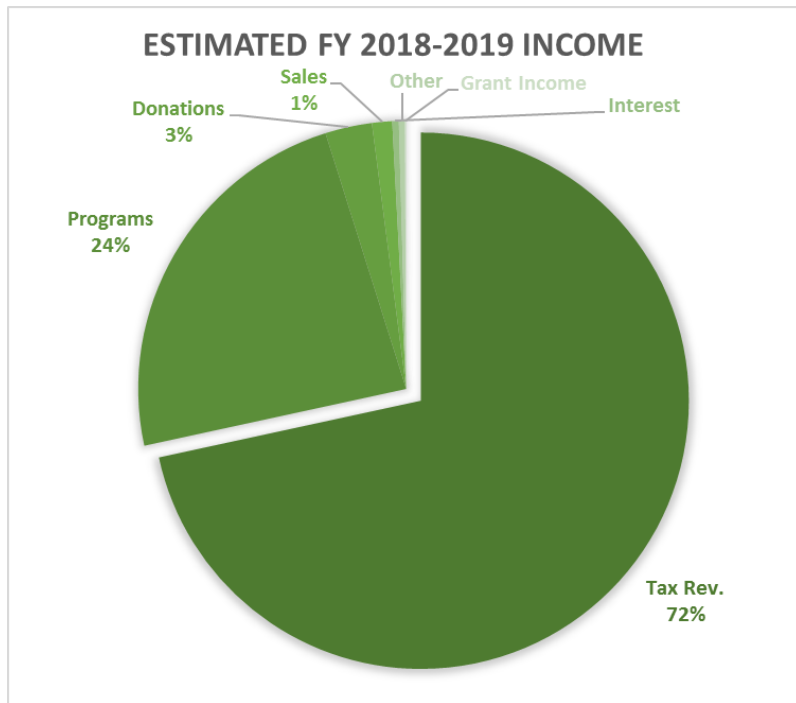


Figure 1. FY 2018-19 Estimated PRPD Income.

**Expenses**

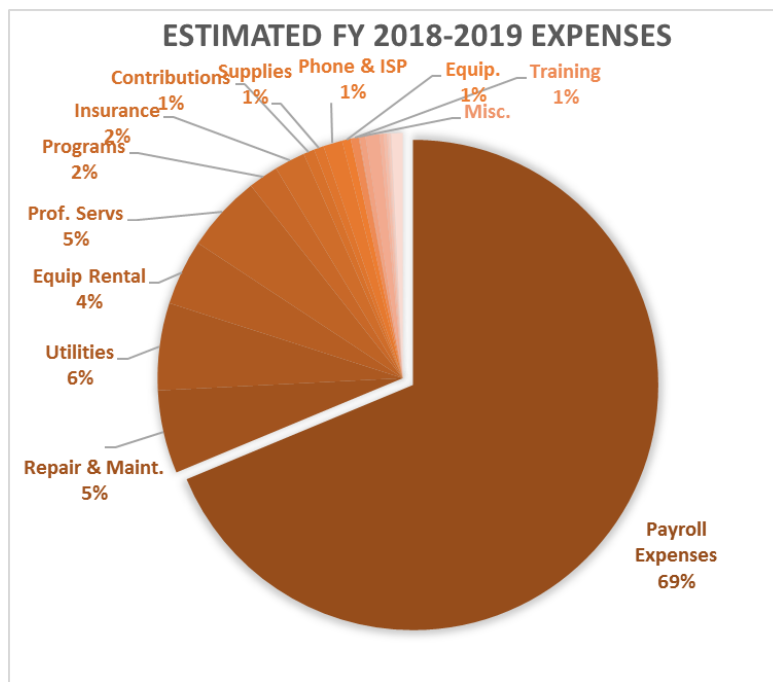


Figure 2. FY 2018-19 Estimated PRPD Expenses.

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**Table 2. FY 2018-19 PRPD District General Fund (2510) Budget and Summary**

Description	Code	FY 2018 - 2019
		Preliminary Budget (6/7/18)
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,445,490
4200 · Impact Fee revenue	4200	54,225
4300 · Program Income	4300	483,890
4350 · Concession & Merchandise sales	4350	24,520
4400 · Donation & Fundraising Income	4400	57,000
4500 · Grant Income	4500	1,500
4600 · Other Revenue	4600	7,400
4900 · Interest Income	4900	7,945
<b>Total Income</b>		<b>2,081,970</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	1,425,862
5100 · Program Expenses	5100	41,075
5200 · Advertising & Promotion	5200	16,500
5220 · Bank & Merchant Fees	5220	4,500
5230 · Contributions to Others	5230	15,100
5240 · Copying & Printing	5240	840
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	5,600
5270 · Education, Training & Staff Dev	5270	11,000
5280 · Equip., Tools & Furn (<\$5k)	5280	12,800
5290 · Equipment Rental	5290	90,000
5300 · Insurance	5300	48,576
5320 · Miscellaneous Expense	5320	1,300
5330 · Professional & Outside services	5330	106,200
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	8,100
5360 · Repair & Maintenance	5360	113,950
5370 · Supplies - Consumable	5370	13,500
5380 · Taxes, Lic., Notices & Permits	5380	3,000
5390 · Telephone & Internet	5390	26,100
5400 · Transportation, Meals & Travel	5400	15,700
5410 · Utilities	5410	120,267
<b>Total Expense</b>		<b>2,081,970</b>
<b>Total Net Operating Income and Expenses</b>		<b>0</b>
<b>Beginning Fund Balance</b>		
1011 · General Operating (Cash) - 2510	1011	1,003,228
<b>Total Available Funds</b>		<b>1,003,228</b>

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### Other Budgeted Expenditures (Allocations from General Fund)

ACO	1012	0
Contingency	1013	100,000
CIP-Construction in Progress- Total	1800	0
Fixed Assets/CIP Vehicles		78,000
General Reserve		1,000
Impact Fee Funds	4200	54,225
Reserves for Future Expenditure		764,873
Scholarship Funds (Scholarship Granted (Contra to Acct.4400)	4401	5,130

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<b>Allocations-Total</b>	<b>1,003,228</b>
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<b>Total Revenue and Funds Available</b>	<b>3,085,198</b>
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<b>Total Expenses and Allocations</b>	<b>3,085,198</b>
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<b>Net Income</b>	<b>0</b>
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<b>Beginning Fund Balance</b>	<b>1,003,228</b>
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<b>Ending Fund Balance</b>	<b>864,873</b>
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### Summary

#### Grand Total Budget

Total Income	2,081,970
Expense	
Total Salary and Benefits	1,425,862
Total Services and Supplies	656,108
Total Contributions to Others	15,100
Total Expense	2,081,970
Total Available Funds	1,003,228
Total Allocations	1,003,228

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<b>Net Income</b>	<b>0</b>
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### Capital Projects Funding Summary

#### Allocations from Designated Fund

ACO	75,500
Donations	1,500
General Fund	78,000
Grant/Unidentified	5,500
Incorporated Impact Fees (Fund 2526)	43,000
Unincorporated Impact Fees (Fund 2521)	25,500
<b>Total</b>	<b>229,000</b>

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**Table 3. FY 2018-19 PRPD District General Fund (2510) Budget Detail and Comparison to Past FY.**

Description	Code	FY 2016 - 2017	FY 2017 - 2018				FY 2018 - 2019
		Actual	Actual - as of 5/31/18	Approved (Revised)	Remaining	% YTD	Budget (7/3/18)
<b>Operating Budget</b>							83%
<b>Funding Resources</b>							
<b>Income</b>							
4100 · Tax Revenue	4100	1,355,485	1,546,119.99	1,418,120	128,000	67%	1,445,490
4200 · Impact Fee revenue	4200	66,149	37,651.48	0	37,651	100%	54,225
4300 · Program Income	4300	451,673	394,957.23	471,252	-76,295	67%	483,890
4350 · Concession & Merchandise sales	4350	18,412	11,365.80	25,480	-14,114	45%	24,520
4400 · Donation & Fundraising Income	4400	29,352	21,000.90	18,000	3,001	95%	57,000
4500 · Grant Income	4500	200	4,411.82	1,500	2,912	282%	1,500
4600 · Other Revenue	4600	7,030	59,140.19	7,680	51,460	533%	7,400
4900 · Interest Income	4900	6,447	6,096.98	6,000	97	151%	7,945
<b>Total Income</b>		<b>1,934,748</b>	<b>2,080,744</b>	<b>1,948,032</b>	<b>132,712</b>	<b>71%</b>	<b>2,081,970</b>
<b>Expense</b>							
<b>5000 · Payroll Expenses</b>	<b>5000</b>						
5010 · Wages & Salaries	5010	940,181	860,253.27	952,262	92,009	77%	1,078,062
5020 · Employer Taxes	5020	73,312	88,880.48	80,621	-8,260	99%	81,900
5030 · Employee Benefits	5030	199,585	152,625.33	191,528	38,902	54%	198,800
5040 · Workers Comp Expense	5040	71,636	53,658.38	99,496	45,838	63%	60,000
5050 · Accrued Comp, Sick, & Vacation	5050	0	0	4,200	4,200	0%	4,000
5060 · Other Personnel Costs	5060	3,386	10,849.27	3,000	-7,849	293%	3,100
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>1,288,100</b>	<b>1,166,266.73</b>	<b>1,331,106</b>	<b>164,840</b>	<b>74%</b>	<b>1,425,862</b>
<b>5100 · Program Expenses</b>	<b>5100</b>						
5110 · Concession & Merchandise Exp.	5110	13,316	4,438.26	15,850	11,412	28%	14,450
5130 · Program Supplies	5130	23,222	34,066.23	25,735	-8,331	105%	26,625
5100 · Program Expenses - Other	5100	0	1,739.00	0	-1,739	100%	0
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>36,538</b>	<b>40,243.49</b>	<b>41,585</b>	<b>1,342</b>	<b>80%</b>	<b>41,075</b>
5140 · Fundraising Expense	5140	0	0.00	0	0	100%	0
5200 · Advertising & Promotion	5200	11,057	8,017.95	16,800	8,782	17%	16,500
5220 · Bank & Merchant Fees	5220	3,995	473.63	4,620	4,146	0%	4,500
5230 · Contributions to Others	5230	14,211	12,860.50	15,512	2,652	52%	15,100
5240 · Copying & Printing	5240	544	5,373.95	840	-4,534	281%	840

Description	Code	FY 2016 - 2017	FY 2017 - 2018				FY 2018 - 2019
		Actual	Actual - as of 5/31/18	Approved (Revised)	Remaining	% YTD	Budget (7/3/18)
<b>5260 · Dues, Mbrshps, Subscr, &amp; Pubs</b>	5260	4,726	6,854.10	6,150	-704	85%	5,600
<b>5270 · Education, Training &amp; Staff Dev</b>	5270	7,773	2,660.60	9,500	6,839	17%	11,000
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	5280						
5282 · Office ET&F	5282	1,908	5,739.42	10,900	5,161	41%	7,000
5284 · Program ET&F	5284	3,284	507.73	4,000	3,492	13%	3,000
5286 · Small Tools & Equipment	5286	1,489	2,115.70	3,000	884	65%	2,800
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>		6,681	8,362.85	17,900	9,537	39%	12,800
<b>5290 · Equipment Rental</b>	5290	88,234	87,999.01	90,000	2,001	98%	90,000
<b>5300 · Insurance</b>	5300	38,249	39,843.00	42,240	2,397	94%	48,576
<b>5310 · Interest Expense</b>	5310		57.79	0	-58	0%	0
<b>5320 · Miscellaneous Expense</b>	5320	0	154.27	550	396	28%	1,300
<b>5330 · Professional &amp; Outside services</b>	5330						
5332 · Accounting	5332	5,900	13,937.99	6,000	-7,938	232%	10,000
5334 · Legal	5334	27,180	2,317.50	6,000	3,683	30%	6,000
5336 · Engineering Services	5336	172		4,000	4,000	0%	4,000
5338 · Other Professional & Outside Labor	5338	48,332	23,618.16	13,280	-10,338	136%	86,200
<b>Total 5330 · Professional &amp; Outside services</b>		81,584	39,873.65	29,280	-10,594	115%	106,200
<b>5340 · Postage &amp; Delivery</b>	5340	2,176	54.75	3,200	3,145	1%	2,000
<b>5350 · Rent-Facility use fees</b>	5350	6,784	5,626.30	8,700	3,074	50%	8,100
<b>5360 · Repair &amp; Maintenance</b>	5360						
5361 · Building R&M	5361	3,847	7,871.25	13,000	5,129	45%	11,000
5362 · Equipment R&M	5362	9,470	7,102.88	18,150	11,047	33%	16,150
5363 · General R&M	5363	9,460	12,666.74	9,000	-3,667	119%	9,400
5364 · Grounds R&M	5364	17,450	19,609.12	40,750	21,141	33%	38,400
5365 · Pool R&M	5365	15,948	19,101.78	16,500	-2,602	49%	18,500
5366 · Vehicle R&M	5366	6,712	4,577.92	9,900	5,322	41%	8,900
5367 · Janitorial	5367	9,594	10,646.66	10,350	-297	83%	10,300
5368 · Security	5368	1,265	1,310.30	1,320	10	99%	1,300
5369 · Vandalism	5369		36.90	0	-37	0%	0
<b>Total 5360 · Repair &amp; Maintenance</b>		73,747	82,923.55	118,970	36,046	49%	113,950
<b>5370 · Supplies - Consumable</b>	5370						
5372 · Office Supplies	5372	8,872	15,373.84	9,460	-5,914	142%	9,300
5374 · Safety & staff supplies	5374	3,017	2,235.28	3,900	1,665	54%	4,200
<b>Total 5370 · Supplies - Consumable</b>		11,889	17,609.12	13,360	-4,249	116%	13,500
<b>5380 · Taxes, Lic., Notices &amp; Permits</b>	5380	2,920	2,545.86	3,300	754	71%	3,000

Description	Code	FY 2016 - 2017	FY 2017 - 2018				FY 2018 - 2019
		Actual	Actual - as of 5/31/18	Approved (Revised)	Remaining	% YTD	Budget (7/3/18)
<b>5390 · Telephone &amp; Internet</b>	5390	3,997	5,304.72	9,800	4,495	46%	26,100
<b>5400 · Transportation, Meals &amp; Travel</b>	5400						
5402 · Air, Lodging & Other Travel	5402	0	291.00	0	-291	100%	700
5404 · Fuel	5404	12,633	11,666.38	13,000	1,334	69%	13,000
5406 · Meals	5406	153	563.08	500	-63	111%	1,000
5408 · Mileage & Auto Allowance	5408	0	80.00	500	420	16%	1,000
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		12,786	12,600.46	14,000	1,400	69%	15,700
<b>5410 · Utilities</b>	5410						
5412 · Electric & Gas	5412	79,388	90,991.53	86,495	-4,497	90%	87,867
5414 · Water	5414	19,891	22,460.13	24,400	1,940	80%	22,500
5416 · Garbage	5416	9,877	10,083.73	9,500	-584	87%	9,900
<b>Total 5410 · Utilities</b>	5410	109,157	123,535.39	120,395	-3,140	88%	120,267
<b>Total Expense</b>		1,805,149	1,669,241.67	1,897,808	228,567	75%	2,081,970
<b>Total Net Operating Income and Expenses</b>		129,599	411,503	50,224	361,279	-75%	0



### **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

**Paradise Recreation & Park District**  
**Capital Improvement Project (5 Year) Worksheet**  
**FY 2018-2019**

**Id #** 2018-1

**Priority:** High

**Project:** Aquatic Park Facility Improvements

**Description:** Potentially Renovate or replace Recreation building to bring it up to modern standards and add features that will improve programming options, flexibility, and enhance the use of the pool. Also includes items considered separate in last year's budget (maintenance building 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 programming 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.

	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
1. Aquatic Park (Pool) Design and Planning	5,000	15,000						20,000
2. Maintenance building repair	5,000							5,000
3. Fence, sidewalk, and sidewalk repair.	5,000							5,000
4. Concrete deck repair and starting blocks	15,000	10,000						25,000
5. Parking lot seal and repair			8,500					8,500
6. Pond Island and dredging			10,000					10,000
7. Landscaping and Turf Irrigation				15,000				15,000
8. Electrical pad					8,000			8,000
9. Building Replacement					200,000			200,000
Major facility renovation (Pool, restrooms, water system upgrade, etc.)							2,900,000	2,900,000
								-
<b>Total Cost</b>	<b>30,000</b>	<b>25,000</b>	<b>18,500</b>	<b>15,000</b>	<b>208,000</b>	<b>-</b>	<b>2,900,000</b>	<b>3,196,500</b>

**Source of Funds**

ACO	10,000				15,000			25,000
Grant/Unidentified	5,000	25,000	18,500	15,000	153,000	-	2,900,000	3,116,500
Incorporated Impact Fees (Fund 2526)	15,000				40,000			55,000
<b>Total Cost</b>	<b>30,000</b>	<b>25,000</b>	<b>18,500</b>	<b>15,000</b>	<b>208,000</b>	<b>-</b>	<b>2,900,000</b>	<b>3,196,500</b>

**Id #** 2018-2

**Priority:** Medium

**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 (especially TV, projector, etc.) 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
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Design/Planning								-
Land Acquisition								-
Construction								-
Equipment and installation	12,000	3,000						15,000
Other								-
<b>Total Cost</b>	<b>12,000</b>	<b>3,000</b>	-	-	-	-	-	<b>15,000</b>

**Source of Funds**

ACO	3,500	1,500						5,000
Incorporated Impact Fees (Fund 2526)	3,500	1,000						4,500
General Fund	5,000	500						5,500
<b>Total Cost</b>	<b>12,000</b>	<b>3,000</b>	-	-	-	-	-	<b>15,000</b>

**Id #** 2018-3

**Priority:** Medium

**Project:** Moore Road Ball Park Renovations

**Description:** Complete immediate improvements to maintain safety and usability of facility (repair and replace score booths and backstops) and resurface parking lot. In longer term, develop and implement options to rebuild ball park facilities (especially restrooms, concessions and maintenance storage, and Ball Field #1 lighting). 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:** Unknown sources for grant funding

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Initial Improvements	15,000							15,000
Resurface Parking Areas		30,000						30,000
Phase I - Design, Plan, Permit		20,000						20,000
Phase II - Implement (procure and install)					400,000			400,000
Phase III - Improve access						150,000		150,000
								-
<b>Total Cost</b>	<b>15,000</b>	<b>50,000</b>	-	-	<b>400,000</b>	<b>150,000</b>	-	<b>615,000</b>

**Source of Funds**

ACO	2,500	5,000			5,000	5,000		17,500
Incorporated Impact Fees (Fund 2526)	2,500	5,000			5,000	5,000		17,500
General Fund	10,000	5,000						15,000
Grant	-	35,000	-	-	390,000	140,000	-	565,000
								-
<b>Total Cost</b>	<b>15,000</b>	<b>50,000</b>	-	-	<b>400,000</b>	<b>150,000</b>	-	<b>615,000</b>

**Id #** 2018-4

**Priority:** High

**Project:** Coutolenc Park Plan and Development

**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
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Phase I - Park Plan (Design and Plan)	8,000	5,000	25,000					38,000
Phase II - Install Camp Coutolenc Improvements	6,000	15,000	6,000	40,000				67,000
Phase III - Install Canyon Unit improvements			10,000	10,000	110,000			130,000
								-
<b>Total Cost</b>	<b>14,000</b>	<b>20,000</b>	<b>41,000</b>	<b>50,000</b>	<b>110,000</b>	-	-	<b>235,000</b>

**Source of Funds**

ACO	5,000	3,000						8,000
Donations			1,000	2,500	1,000			4,500
General Fund	2,000							2,000
Grant/Unidentified		10,000	37,500	45,000	109,000			201,500
Unincorporated Impact Fees (Fund 2521)	7,000	7,000	2,500	2,500				19,000
<b>Total Cost</b>	<b>14,000</b>	<b>20,000</b>	<b>41,000</b>	<b>50,000</b>	<b>110,000</b>	-	-	<b>235,000</b>

**Notes:**

CIP\_Projects

**Id #** 2018-5

**Priority:** High

**Project:** Bille Park Repairs and Improvements

**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
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
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
							20,000	20,000
<b>Total Cost</b>	<b>32,500</b>	<b>17,000</b>	<b>10,000</b>	-	-	-	<b>30,000</b>	<b>89,500</b>

**Source of Funds**

ACO	7,000	2,000					2,000	11,000
Incorporated Impact Fees (Fund 2526)	7,000	2,000	2,000				2,000	13,000
General Fund	18,000	-	2,500	-	-	-	6,000	26,500
Donations	500	1,000	500					2,000
Grant/Unidentified		12,000	5,000				20,000	37,000
								-
<b>Total Cost</b>	<b>32,500</b>	<b>17,000</b>	<b>10,000</b>	-	-	-	<b>30,000</b>	<b>89,500</b>

**Notes:**

**Id #** 2018-6

**Priority:** Medium

**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 botanical garden, trails, playground complex, group meeting area, restrooms, maintenance building, landscape, and parking area.

**Justification:** Provide park amenity in underserved area.

**Location:** Lakeridge Park

**Notes:**

Past FY	FY Beginning						Total	
	2018	2019	2020	2021	2022	2023		Beyond 2024
<b>Project/Fixed Asset Costs</b>								
Design/Planning	2,000	19,000						21,000
Land Acquisition								-
Construction	7,000		140,000					147,000
Long-term park development							2,302,500	2,302,500
								-
<b>Total Cost</b>	<b>9,000</b>	<b>19,000</b>	<b>140,000</b>	-	-	-	<b>2,302,500</b>	<b>2,470,500</b>

**Source of Funds**

ACO								-
Donations								-
General Fund	2,000							
Grant/Unidentified	500	4,000	100,000	-	-	-	2,302,500	
	6,500	15,000	40,000					61,500
Unincorporated Impact Fees (Fund 2521)								
<b>Total Cost</b>	<b>9,000</b>	<b>19,000</b>	<b>140,000</b>	-	-	-	<b>2,302,500</b>	<b>61,500</b>

**Notes:**

**Id #** 2018-7

**Priority:** Medium

**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:**

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Park Management Plan	4,000							4,000
Park Improvements	8,000							8,000
Development of additional improvements			10,000					10,000
								-
<b>Total Cost</b>	<b>12,000</b>	-	<b>10,000</b>	-	-	-	-	<b>22,000</b>

**Source of Funds**

ACO	6,000		3,000					9,000
Donations								-
General Fund								-
Grant/Unidentified			4,000					4,000
Unincorporated Impact Fees (Fund 2521)	6,000		3,000					9,000
<b>Total Cost</b>	<b>12,000</b>	-	<b>10,000</b>	-	-	-	-	<b>22,000</b>



**Id #** 2018-8

**Priority:** High

**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:**

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023		
<b>Project/Fixed Asset Costs</b>								
1. Shop Container	7,500							7,500
2. Replace: 1998 Ford Windstar Mini Van	35,000							35,000
3. Replace: ATV	10,000			10,000				20,000
4. Replace: identified vehicles		30,000	30,000	30,000	30,000	30,000		150,000
Other								-
								-
<b>Total Cost</b>	<b>52,500</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>212,500</b>

**Source of Funds**

ACO	12,500							12,500
General Fund	40,000	30,000	30,000	40,000	30,000	30,000		200,000
Grant/Unidentified	-	-	-	-	-	-		-
<b>Total Cost</b>	<b>52,500</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>212,500</b>

**Notes:**

**Id #** 2018-9

**Priority:**

**Project:** Noble Park Development

**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:**

Past FY	FY Beginning						Beyond 2024	Total
	2018	2019	2020	2021	2022	2023		
<b>Project/Fixed Asset Costs</b>								
Design/Planning	5,000	15,000						20,000
Short-term improvements	15,000	70,000						85,000
Long-term Park Development							3,400,000	3,400,000
Other								-
								-
<b>Total Cost</b>	<b>20,000</b>	<b>85,000</b>	-	-	-	-	<b>3,400,000</b>	<b>3,505,000</b>

**Source of Funds**

ACO	10,000	10,000						20,000
Donations								-
General Fund	-							-
Grant/Unidentified	-	75,000	-	-	-	-	3,400,000	3,475,000
Incorporated Impact Fees (Fund 2526)	10,000	-						10,000
<b>Total Cost</b>	<b>20,000</b>	<b>85,000</b>	-	-	-	-	<b>3,400,000</b>	<b>3,505,000</b>

**Notes:**

**Id #** 2018-10

**Priority:**

**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
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Purchase and install improvements	15,000	5,000						20,000
Evaluation of facilities and investigation of solar options	2,000	1,000						3,000
Installation of Solar (TBD)			25,000					25,000
Other								-
<b>Total Cost</b>	<b>17,000</b>	<b>6,000</b>	<b>25,000</b>	-	-	-	-	<b>48,000</b>

**Source of Funds**

ACO	12,000	2,500						14,500
Donations								-
General Fund	-	1,000						1,000
Grant/Unidentified			25,000					25,000
Incorporated Impact Fees (Fund 2526)	5,000	2,500						7,500
<b>Total Cost</b>	<b>17,000</b>	<b>6,000</b>	<b>25,000</b>	-	-	-	-	<b>48,000</b>

**Notes:**

**Id #** 2018-11

**Priority:** Low

**Project:** Butte Creek Canyon or Magalia Land Acquisition (Unincorporated)

**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.

Past FY	FY Beginning						Beyond 2024	Total
	2018	2019	2020	2021	2022	2023		
<b>Project/Fixed Asset Costs</b>								
Land Acquisition (BC or Magalia)				190,000				190,000
Land Acquisition Magalia Park (HS Site)							1,500,000	1,500,000
Other								-
								-
<b>Total Cost</b>	-	-	-	<b>190,000</b>	-	-	<b>1,500,000</b>	<b>1,690,000</b>

**Source of Funds**

ACO				70,000				70,000
Donations								-
General Fund								-
Grant/Unidentified							1,500,000	1,500,000
Unincorporated Impact Fees (Fund 2521)				120,000				120,000
<b>Total Cost</b>	-	-	-	<b>190,000</b>	-	-	<b>1,500,000</b>	<b>1,690,000</b>

**Notes:**

**Id #** 2018-11

**Priority:** High

**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:**

**Notes:**

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Pool facility repairs	6,000							6,000
Land Acquisition								-
Construction								-
Equipment								-
Other								-
<b>Total Cost</b>	<b>6,000</b>	-	-	-	-	-	-	<b>6,000</b>

**Source of Funds**

ACO								-
Donations								-
General Fund	-							-
Grant/Unidentified								-
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)	6,000							6,000
<b>Total Cost</b>	<b>6,000</b>	-	-	-	-	-	-	<b>6,000</b>

**Notes:**

**Id #** 2018-12  
**Project:** Wrestling Mat  
**Description:** Replace program wrestling mat

**Priority:** High

**Justification:** Current mat is in poor condition and needs to be replaced. Need additional one in the future.

**Location:** **Notes:**

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
<b>Project/Fixed Asset Costs</b>								
Equipment: Replace Mat	9,000		9,000					-
Other								-
<b>Total Cost</b>	<b>9,000</b>	-	<b>9,000</b>	-	-	-	-	<b>18,000</b>

**Source of Funds**

ACO	7,000		7,000					14,000
Donations	1,000		1,500					2,500
General Fund	1,000		500					1,500
Grant/Unidentified								-
Incorporated Impact Fees (Fund 2526)								-
Unincorporated Impact Fees (Fund 2521)	-		-					-
<b>Total Cost</b>	<b>9,000</b>	-	<b>9,000</b>	-	-	-	-	<b>18,000</b>

**Notes:**

## Paradise Recreation & Park District

### Capital Improvement Project (5 Year) - Summary of Projects

FY 2018-2019

Id #	Project	FY Beginning						Beyond 2024	Total
		2018	2019	2020	2021	2022	2023		
2018-1	Aquatic Park Facility Improvements	30,000	25,000	18,500	15,000	208,000	-	2,900,000	3,196,500
2018-2	Upgrade of Multimedia Equipment at Rec Center	12,000	3,000	-	-	-	-	-	-
2018-3	Moore Road Ball Park Renovations	15,000	50,000	-	-	400,000	150,000	-	-
2018-4	Coutolenc Park Plan and Development	14,000	20,000	41,000	50,000	110,000	-	-	-
2018-5	Bille Park Repairs and Improvements	32,500	17,000	10,000	-	-	-	30,000	-
2018-6	Lakeridge Park Development	9,000	19,000	140,000	-	-	-	2,302,500	-
2018-7	Crain Park Development District Equipment and Vehicle	12,000	-	10,000	-	-	-	-	22,000
2018-8	Purchases	52,500	30,000	30,000	40,000	30,000	30,000	-	212,500
2018-9	Noble Park Development	20,000	85,000	-	-	-	-	3,400,000	3,505,000
2018-10	District Security, Conservation, and Efficiency Investments Butte Creek Canyon or Magalia Land Acquisition	17,000	6,000	25,000	-	-	-	-	48,000
2018-11	(Unincorporated)	-	-	-	190,000	-	-	1,500,000	1,690,000
2018-11	Concow Pool Repairs	6,000	-	-	-	-	-	-	6,000
2018-12	Wrestling Mat	9,000	-	9,000	-	-	-	-	18,000
<b>Total</b>		<b>229,000</b>	<b>255,000</b>	<b>283,500</b>	<b>295,000</b>	<b>748,000</b>	<b>180,000</b>	<b>10,132,500</b>	<b>5,479,500</b>

## Paradise Recreation & Park District

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

FY 2018-2019

Past FY	FY Beginning							Total
	2018	2019	2020	2021	2022	2023	Beyond 2024	
ACO	75,500	24,000	10,000	70,000	20,000	5,000	2,000	206,500
Donations	1,500	1,000	3,000	2,500	1,000	-	-	9,000
General Fund	78,000	36,500	33,000	40,000	30,000	30,000	6,000	253,500
Grant/Unidentified	5,500	126,000	190,000	60,000	262,000	-	10,122,500	10,766,000
Incorporated Impact Fees (Fund 2526)	43,000	10,500	2,000	-	45,000	5,000	2,000	107,500
Unincorporated Impact Fees (Fund 2521)	25,500	22,000	45,500	122,500	-	-	-	215,500
<b>Total</b>	<b>229,000</b>	<b>220,000</b>	<b>283,500</b>	<b>295,000</b>	<b>358,000</b>	<b>40,000</b>	<b>10,132,500</b>	<b>11,342,500</b>



## 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. In FY 2017-18, no ACO funds were used and the BOD adopted a reserve of \$677,200. PRPD and County staff later corrected this balance to \$702,200 upon reconciliation with County records.

2. For FY 2018-19, PRPD will designate \$65,500 for use toward Capital Improvement Projects. This will result in a ACO fund balance of \$636,700.

### **B. General Reserve**

Staff recommends increasing the funds set aside for General Reserves by \$1,000 bringing the total to \$3,000.

### **C. Designated Treasury Funds – Donations**

Staff recommends the review and potentially consolidation of these funds. 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.

Per Butte County (email correspondence with Rob Freitas, Principal Management Analyst, Butte County Administration), Butte County Code allows Districts to collect Park Facility Fees in a single fund, and use the funds as noted in the Code and PRPD's Nexus Study for the acquisition & development of park land and facilities, and community use facilities, while still following jurisdictional requirements. (Butte County Code, Chapter 16, Article VII).

Therefore, staff recommends that the fees simply be split into incorporated and unincorporated funds and spending decisions governed by needs identified by the BOD and the Master Management Plan. With BOD concurrence, the new funds will be designated as follows:

- 1) Development Impact and Subdivision Fees
  - a. Fund 2520 - Sub Division Fees
  - b. Fund 2521 - Unincorporated - Park Acquisition, Development, and District Facilities.
  - c. Fund 2526 - Incorporated - Park Acquisition, Development, and District Facilities.

PRPD closed Funds 2511 (Aquatic Unincorporated) and 2517 early in 2018, and redistributed the proceeds into other fund accounts.

## **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**

Currently, the Finance and Personnel Committees of the PRPD Board are reviewing the organizational structure, job classifications, and salary scale of the District. These will be included in future budget documentation. Currently the organization has at least 31 identified positions. 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 2018-19 budget accommodates additional FTE time for maintenance, outreach/donations, and potential internship help.

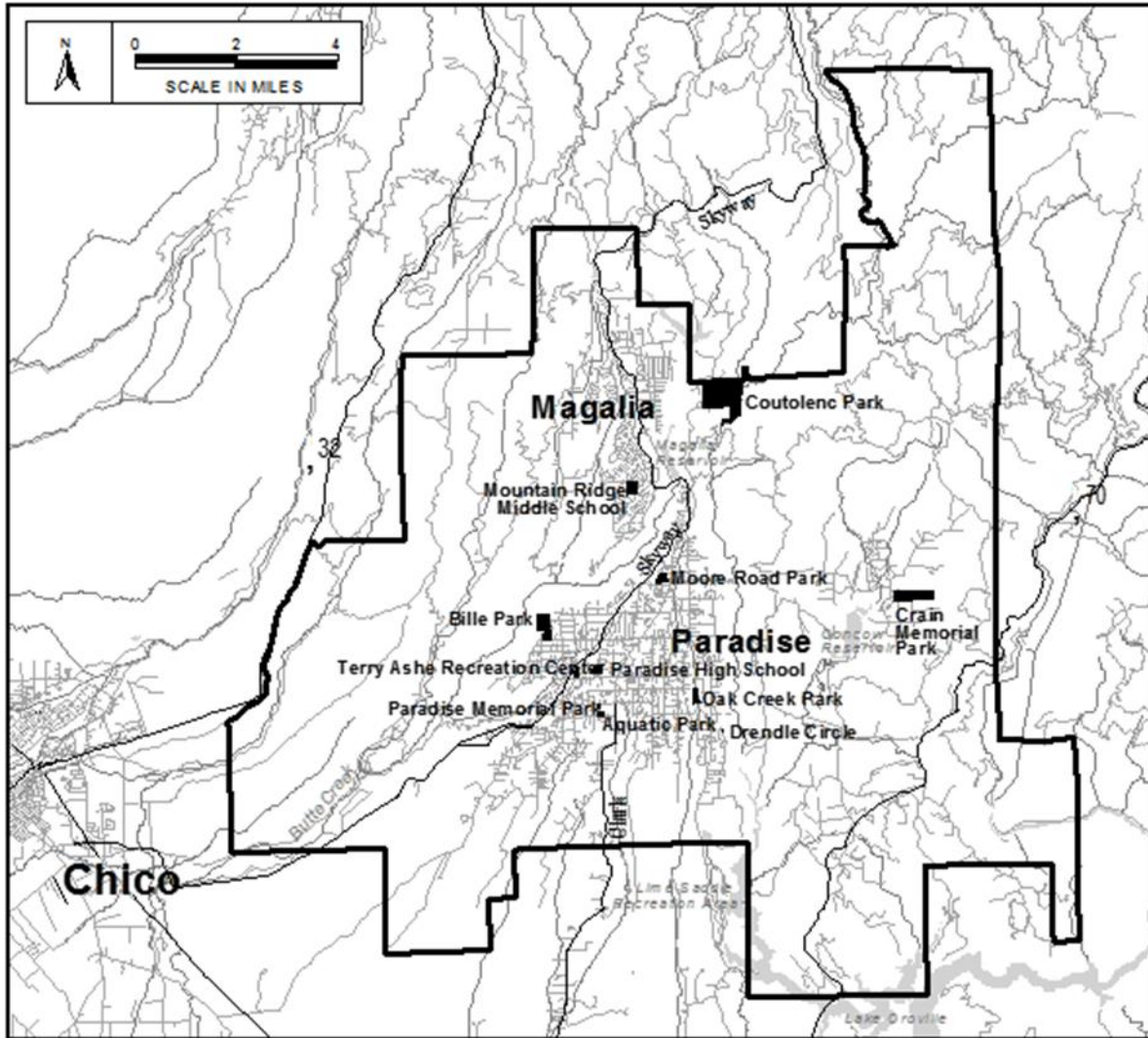


Figure 3. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).

## 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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