



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, June 12, 2024, 6:00 pm

Members of the public may submit comments prior to the meeting via email to BODclerk@paradisepspd.com before 1:00 p.m. on the day of the meeting or they may comment on Agenda items on during the time the item is presented. Speakers may comment on items not listed on the Agenda under Public Comment. Comments should be limited to a maximum of three (3) minutes. State Law prohibits the PRPD Board of Directors from acting on items not listed on the agenda. Please notify the meeting clerk prior to the start of the meeting if you wish to be heard. The public may access this meeting remotely:
Web Access: <https://us02web.zoom.us/j/84518561101?pwd=TXRZdUNPTk5MNFM1SWdvdzlmZENUQT09>
Telephone Access: **Dial:** +1 669 900 9128. **Meeting ID:** 845 1856 1101 **Password:** 6626

1. CALL TO ORDER

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests:

2. PUBLIC HEARING- FINAL BUDGET

OPEN PUBLIC HEARING
At this time the PRPD Board of Directors will open the Public Hearing for public comment and discussion concerning the Fiscal Year 2024-2025 PRPD Final Budget.

PUBLIC HEARING PROCEDURES

- 1. Staff Report
- 2. Open Hearing to the Public (3 minutes maximum per speaker)
- 3. Close Hearing to the Public
- 4. Board Discussion
- 5. Motion
- 6. Vote

CLOSE PUBLIC HEARING

1.	Staff recommends that the PRPD Board of Directors adopt Resolution #24-06-1-539 adopting the Fiscal Year 2024-2025 Final Budget for Fund 2510 in the amount of \$4,784,300; and funds as detailed in Exhibit B, or postpone adopting the final budget until a later date.	Action Adopt Postpone Final Budget
2.	Staff recommends that the PRPD Board of Directors adopt Resolution #24-06-2-540 adopting the 2024-2025 PRPD General Reserves of \$60,000	Action

3. PUBLIC COMMENT

4. CONSENT AGENDA

- 4.1. Board Minutes: Regular Meeting of May 8, 2024
- 4.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 057131 - 057271 and ACHs
- 4.3. Adopt Amendment to District Manager Employment Agreement

4.4. Information Items (Acceptance only):

- A. Safety Committee Meeting of May 16, 2024

5. COMMITTEE REPORTS

- 5.1. Finance Committee of May 9, 2024.

6. OLD BUSINESS

- 6.1. Yellowstone Kelly Trail (YKT) Bike Skills Features and Amenities. – American Ramp Company (Consultant) will present a draft plan on Recreational Trail Amenities and Bike Skill Features. The Consultant will review corrections and suggestions and complete the next version of the plan by the end of June. **Recommendation:** *Review and accept the plan with proposed modifications.*
- 6.2. Lakeridge Park Update (Verbal). – Melton Design Group will be giving a status update on the planning and development of Lakeridge Park. (**Information Only**)

7. NEW BUSINESS

- 7.1. Fiscal Year (FY) 2024-2025 Employee Salary Scale. – The BOD will consider approving the revised employee salary scale for the Fiscal Year 2024-2025. The Budget Narrative incorporates the latest version into the Budget Narrative. The Finance and Personnel Committees have reviewed the scale and recommend BOD adoption. **Recommendation:** *Approve as presented.*
- 7.2. Appropriation Limit Resolution (#24-06-3-541) – The PRPD Board of Directors will consider adopting a resolution setting the District Appropriation Limit (\$6,986,035) for Fiscal Year 2024-2025. **Recommendation:** *Approve resolution as presented.*

8. REPORT

- 8.1. District Report
8.2. Board Liaison Report

9. BOARD COMMENT

10. ADJOURNMENT

Adjourn to the next regular meeting on 7/10/2024 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



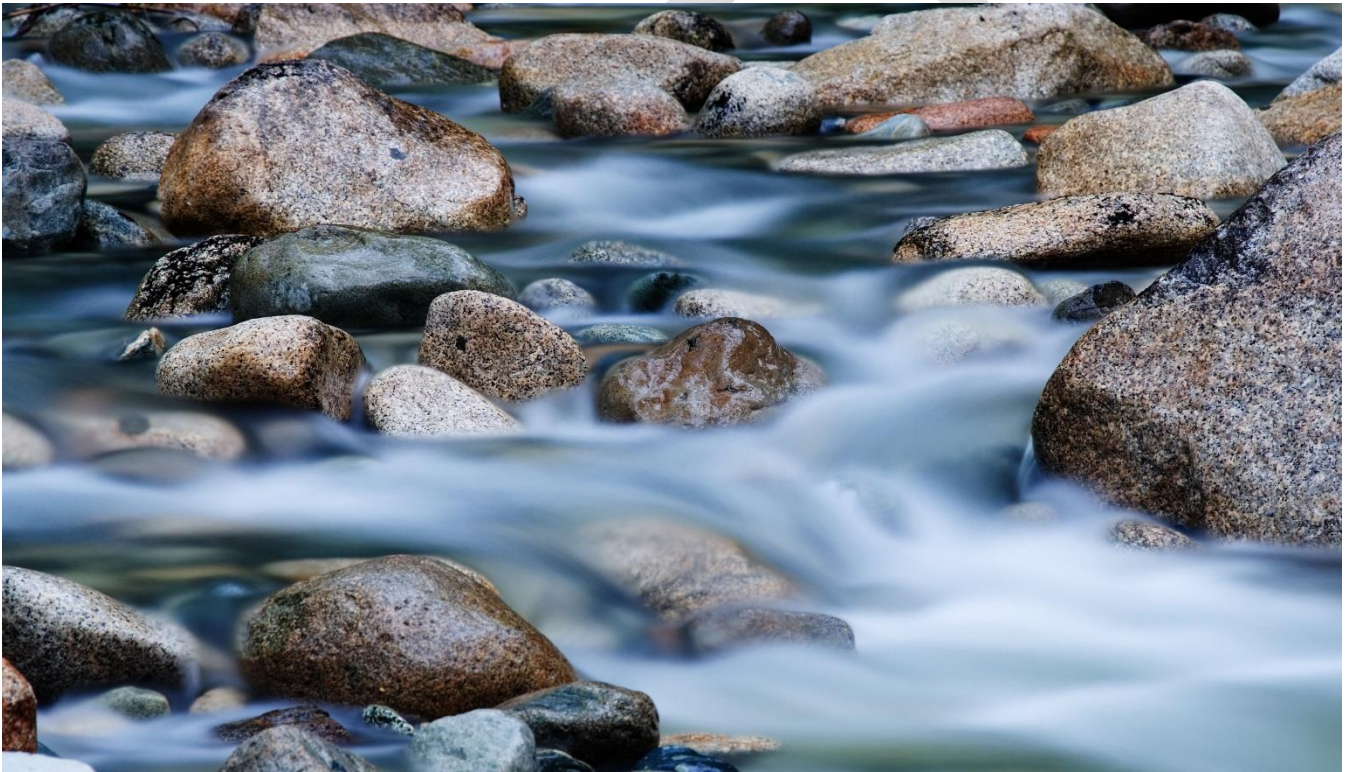
In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at 530-872-6393 or info@paradisepspd.com at least 48 hours in advance of the meeting.

This institution is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

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Paradise Recreation and Park District
2024-2025
Budget and Financial Report



Paradise Recreation and Park District

6626 Skyway
Paradise, CA 95669
info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
www.paradisepspd.com

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Board of Directors

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

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation and Park District (PRPD, District) Staff respectfully submit the Fiscal Year 2024-25 budget for our Board of Directors (BOD) review and consideration.

At the May 8, 2024 meeting, the BOD reviewed a Preliminary budget and set the Notice of Public Hearing for June 12, 2024. Staff posted the Notice of Public Hearing on the District's web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

The budget reflects the District's best estimate with uncertainty associated with the continuing repercussions of the Camp Fire, inflation rates, and economic conditions.

B. Minimum Budget Requirements of California Special Districts

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

- (a) On or before July 1 of each year (for districts using a biennial budget the process is a little different and tied into every other year), the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.
- (b) The board of directors may divide the preliminary budget into categories, including, but not limited to, the following:
 - (1) Maintenance and operation.
 - (2) Services and supplies.
 - (3) Employee compensation.
 - (4) Capital outlay.
 - (5) Interest and redemption for indebtedness.
 - (6) Designated reserve for capital outlay.
 - (7) Designated reserve for contingencies.
- (c) On or before July 1 of each year, the board of directors shall publish a notice stating:
 - (1) Adoption of a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
 - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.
 - (d) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district.
 - (e) At the time and place specified for the hearing, any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

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

C. Budget Calendar and Process

Several steps are involved in the development of the budget (Table 1). The budget is on time and staff anticipate BOD consideration at the BOD Meeting slated for June 12, 2024. The BOD adopted last year's budget on 6/28/23 during a special meeting.

Table 1. Proposed Paradise Recreation and Park District 2024-25 Budget Calendar.

Proposed Date	Actual Date	Milestone
1/4/2024	1/04/2024	Budget planning kick-off meeting
2/1/2024	2/01/2024	Develop Budget Framework
2/7/2024	2/07/2024	Mid-year budget review report presented to the Board of Directors
2/12/2024	2/12/2024	Supervisors' Fixed Asset request to Manager
3/1/2024	3/1/2024	Supervisors' draft budgets to Manager (rough draft)
3/8/2024	3/8/2024	Supervisors' budgets to District Manager and Assistant District Manager (final draft)
3/25-3/29/2024	3/14/2024	Finance Committee reviews rough draft budget and short and long-term capital improvements
4/10/2024	4/10/2024	Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.
4/10-4/29/2024	4/10-4/29/2024	PRPD Board of Directors budget review period
5/8/2024	5/8/2024	Present FY budget to the PRPD Board of Directors for review in Manager's Report. Adopt preliminary budget and set public hearing date.
6/12/2024	6/12/2024 TBD	Public Hearing Adopt final PRPD FY budget
8/09/2024		Submit Budget to Butte County

D. Budget Analysis and Financial Outlook

1. Income

1. As of 4/30/2024, **Total Income** falls short of expectations, though we anticipate significant additional income before the end of the year.
2. **Property tax revenue** historically contributed the largest amount to overall District income (over 70%). The fiscal year after the Camp Fire, property tax income plummeted to 55% of pre-fire levels.

The County pays property tax allocations to the District twice per fiscal year (December and May), with a smaller payment paid in late June or early July. The third payment represents property tax revenue earned but not yet collected by the County (referred to as the "Teeter Plan"). In November Butte County provided a property tax estimate of \$1,171,604.96. which if realized, would exceed budget estimates by 2.2%.

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The District forecasts an increase of 3.5%.

3. **Impact Fees** are restricted to park acquisition, development, and facilities, and cannot be used for operations. In keeping with current trends, the District projects falling income from Impact Fees, a 12.6% reduction from the FY 2023-24 budget.
4. **Program income** this item lags below the FY 2023-24 budget estimate (likely due to the poor performance of the ice rink). Therefore, this year's budget estimate is lower than last year by 12.1%.
5. **Donation and Fundraising income** Donations have been challenging as many local businesses are grappling with inflation-related operating costs. Staff recommends a budget estimate lower than FY 2023-24 budget amount.
6. **Grant income** Forecasts fell short mainly due to delays in park development projects schedules. Large development projects (such as Lakeridge Park, Bille Park, Oak Creek Park, and trails) require a significant amount of design planning and permitting coordination. Staff anticipates that both the Lakeridge and Bille Park projects will initiate the construction phase in the next Fiscal Year. Grant agencies often take several months to process invoices and typically withhold up to 10% until the projects are completed. We started to see shifts in the pace of reimbursement as the projects ramp-up and as we became more proficient with billing (and as the state staff up to administer these grants).
7. **Other Revenue** In the past, settlement funds and insurance proceeds buoyed this category. We anticipate substantial progress with recovery projects associated with the Camp Fire in the next Fiscal Year and this will eventually release additional funds. However, the timing is challenging to establish.

The District anticipates completing remaining Recovery Projects at Bille Park and initiated the rebuilding of the Aquatic Recreation Center (estimated at over \$950,000). Since the District secured an acceptable location, the rebuilding of the shop will begin in Fiscal Year 2024-2025 (though dated, the cost of rebuilding the shop is estimated at over \$1,300,000). To handle the uncertainty and timing of costs, the District will average the costs, however, other revenue may be significantly underestimated depending on the timing.

8. **Interest income** from the District's Investment portfolio greatly increased total revenue. The budget year estimate is based on revenue forecasts for investments and anticipated interest income.

2. Expenses

As of April 30, 2024, the District is on track to have expenses fall below the budget amount.

1. **Payroll Expenses (5000)** Despite significant wage and benefit cost increases, the District payroll budget remains lower as a percentage of overall budget as compared to pre-Camp Fire (Table 2).

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Table 2. Payroll as a Percentage of Total FY 2024/25 Budget

Fiscal Year	% of Total Budget
Pre-fire Average	just under 70%
FY 2020-21	62%
FY 2022-23	58%
FY 2023-24	63%
FY 2024-25	63%

Due to high rates of staff attrition after the fire, the District had several years of vigorous recruitment and hiring. Staffing levels have now stabilized and hiring this fiscal year will focus on non-permanent positions or replacement for staff that leave the District.

The breakdown of wages and salaries by functional unit (Department) is provided in Table 3. Maintenance staff represent the highest proportion of payroll costs.

Table 3. Total Wages by Unit and Percentage of Payroll Expenses Budget for FY 2024-2025

Functional Unit	Total Payroll	% of Total Payroll Expenses Budget
Administration	\$742,460	37.9%
Maintenance	\$824,100	42.1%
Recreation	\$390,000	19.9%
Total	\$1,956,560	63% of total budget

Note: Total does not include Taxes, Benefits, Workers Comp, Accrued Comp, Sick, & Vacation, and Other Personnel Costs

2. **Professional Outside Services (5330)** Expenses related to this budget item are lower than the budget forecast. With three large development projects anticipated to enter the construction phase in Fiscal Year 2024-2025 (Lakeridge Park, Bille Park, and the maintenance shop) this budget category is forecast to represent about 15% of total budget expenses. Most of these expenses are grant or insurance reimbursable and will be replenished in the future.
3. **Repair and Maintenance (5260)** This budget line falls below expected expenses. The projected budget anticipates increased costs of materials to continue and in anticipation of additional park repairs (for example, resurfacing the pool liner after the summer season); therefore, this budget item will increase for the new Fiscal Year.
4. **Utility costs (5410)** In FY 2023-24, the District anticipated higher utility costs (the California Public Utility Commission approved higher rates for 2023 and for 2024-2026, an overall increase of 32%). Despite these higher costs, new efficiencies (such as solar panels at TARC and a new pool heater at the Paradise Pool) helped hold expenses near expectations. The District projects higher water costs due to increased irrigation and Trash/Recycling costs due to an 8% rate hike.
5. **Other Budget Expenses** Staff anticipate increased expenses from additional office space and as well as purchasing replacement equipment as the maintenance shop is rebuilt.

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3. Net Operating Income and Expenses

1. The District awaits the final expense and income report to see the amount of reserve funds will be needed for budget shortfalls (negative net position). Once the books close on the year, Staff will make a journal entry to denote the transfer of reserve funds. Staff will report this to the Board.
2. District staff recommends using reserve funds to erase the projected net operating loss. The District has set aside substantial resources in the Current Operations (1153) and Future Operations (1155) Reserve Funds for this anticipated purpose for the next decade or two.
3. Even with these challenges, staff and BOD should be commended for wise management of resources and preservation of capital as the Total Liabilities and Equity can be summarized as follows:
 - 7/1/2023: \$46,520,303.25
 - 4/30/2024: \$45,948,723.52 (1.2% lower).

4. Allocations

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

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

Due to grant agency delays in reimbursement payment processing some of these allocations will be carried out during future Fiscal Years. Not all reserves are subject to allocations in the next FY; however, the ones that are anticipated to be used include:

1. Capital Improvement & Acquisition – funding for capital improvements and additions to parks.
2. Current Operations – Anticipated funding from reserves to cover the anticipated net loss in the next FY.
3. Designated Project/Special Use/Grant Matching – Staff provides an estimate for Capital Projects and planning, but this fund may also provide for any program matching.
4. Technology – To fund technological improvements and efficiencies (hardware costs).
5. Vehicle Fleet & Equipment – for new equipment.

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6. Impact & Development- The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks.

5. Challenges and Opportunities

1. On 4/10/2024, the District adopted a strategic plan. The vision, goals, and tactics of that plan are incorporated into several elements of the proposed budget and Capital Improvement Projects. We anticipate next year's budget to align even further.
2. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority.
3. The District anticipates careful management of the investment portfolio as an important reserve to improve our budget certainty and maintain District services for residents.
4. The District continues a strategy of designing and prioritizing parks and programs for residents and to promote the area as a recreation destination. Over the past couple of years, the District was awarded numerous grants that will add incredible new parks, facilities, and programs.

E. What's New in the FY 2024-2025 Budget

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

- A projection of the next FY budget based on crude changes from current budget. This will be refined in future years and potentially as funding source stabilize and we project the timing of revenue, this may be a more important tool for the future. This projection is non-binding but sets the District on a path toward longer term planning.
- Return of the Appropriation for Contingencies in the budget.
- Revised salary scale and organization chart.

F. Changes from preliminary budget

We note the following changes on Income, Expenses, and Overall as noted:

- 5040 - Worker's Compensation - \$5,000 increase.
- 5220 - Bank & Merchant Fees - \$1,000 increase.
- 5260 - Dues, Memberships, Subscriptions, & Publications - \$5,000 increase.
- 5320 - Miscellaneous Expense – changed to \$0 (\$300 reduction).
- 5404 - Fuel - \$1,500 decrease (making it match last year's estimate).

G. Projections

As mentioned, this budget includes a projection for the next fiscal year based on simple multipliers applied to this year's budget. New initiatives and needs will undoubtedly

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require adaptation in the next budget, but this approach may enable more consideration of future changes and trends.

Staff completed a long-term projection in last year's budget and provided a comparison with Actual income and expenses for past years and a simplistic linear model (5-year projection). Based on the projection, Staff anticipate the need for reserve spending for at least the next 3 fiscal years. Staff anticipates updating the long-term projection in next year's budget.

Because Tax revenue recovery from the Camp Fire is still years away; the other revenue sources (based on continued success with program and rental income, securing grants, and investment management) will continue to be important income sources. The District will continue to monitor these returns and continue to use programs and facilities to generate revenue. This requires efforts to secure additional grant funds and partnerships, update the fee schedule, and promote facility rentals to gain a more robust return on the District's investments.

H. Budget and Financial Accomplishments

Over the past few years, the District initiated several steps to improve our financial practices and Staff have completed several items including:

1. Creating chapters of a Finance Manual of processes and procedures for times of unexpected absence or planned leave.
2. Significant forward progress on insurance related rebuilding and associated invoicing for reimbursement.
3. Completion of the FY 2021-22 Final Audit report and authorized the auditor to initiate the FY 2022-23 audit.

I. Recommendations

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

1. Update the next **Master Plan** (either in the next or following FY) to:
 - a. Complete an inventory of District Assets including a replacement and repair schedule for aging facilities and equipment.
 - b. Create a portfolio of District land and facilities to share information about the sites and status of management efforts and projects.
 - c. Update better estimates for total population and distribution within the District. Coupled with demographic information, this will aid in the

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identification of programs and parks that best support the needs of residents.

2. Update **fee schedules** for rentals and reservations. Complete reservation maps and clear description of assets to aid with event plans. Uniform pricing and contract practices facilitate planning, forecasting, and budgeting.
3. Complete the **Impact Fee Nexus study** to set appropriate development impact fees.
4. The District explored the potential for a 2-year budget cycle as funding and expenses become more predictable. Staff explored options for the FY 2024-25 and FY 2025-26 cycle. Given the variability and uncertainty current conditions, staff recommends staying with a single year budget. However, staff does include a projection for the following year.

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II. FISCAL YEAR (FY) 2024-25 BUDGET

This section provides an overview and detailed information on the FY 2024-25 budget. The information includes:

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

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

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

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Table 4. PRPD District General Fund (2510) Budget and Summary

Description	Code	FY 2024-2025	FY 2025-2026
		Budget	Budget
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,186,000	1,227,600
4200 · Impact Fee revenue	4200	90,000	93,200
4300 · Program Income	4300	276,000	289,800
4350 · Concession & Merchandise sales	4350	1,600	1,700
4400 · Donation & Fundraising Income	4400	60,000	64,500
4500 · Grant Income	4500	1,350,000	1,552,500
4600 · Other Revenue	4600	500,000	517,500
4900 · Interest Income	4900	1,110,200	1,110,200
Total Income		4,573,800	4,857,000
Expense			
5000 · Payroll Expenses	5000	3,023,000	3,113,800
5100 · Program Expenses	5100	178,200	183,700
5140 · Fundraising Expense	5140	2,000	2,100
5200 · Advertising & Promotion	5200	17,500	18,100
5220 · Bank & Merchant Fees	5220	6,300	6,500
5230 · Contributions to Others	5230	25,000	25,800
5240 · Copying & Printing	5240	20,000	20,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	40,000	41,200
5270 · Education, Training & Staff Dev	5270	6,700	7,000
5280 · Equip., Tools & Furn (<\$5k)	5280	36,000	37,200
5290 · Equipment Rental	5290	30,000	30,900
5300 · Insurance	5300	160,600	165,500
5310 · Interest Expense	5310	200	300
5320 · Miscellaneous Expense	5320	300	400
5330 · Professional & Outside services	5330	717,000	738,700
5340 · Postage & Delivery	5340	1,500	1,600
5350 · Rent-Facility use fees	5350	15,000	15,500
5360 · Repair & Maintenance	5360	199,000	205,500
5370 · Supplies - Consumable	5370	33,000	34,100
5380 · Taxes, Lic., Notices & Permits	5380	34,000	35,100
5390 · Telephone & Internet	5390	24,000	24,800
5400 · Transportation, Meals & Travel	5400	65,000	67,200
5410 · Utilities	5410	150,000	154,600
Total Expense		4,784,300	4,930,200
Total Net Operating Income and Expenses		-210,500	-73,200

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Summary	Code	FY 2024-25	FY 2025-26
Grand Total Budget			
Total Income		4,573,800	4,857,000
Expense			
Total Salary and Benefits		3,023,000	3,113,800
Total Services and Supplies		1,736,300	1,790,600
Total Contributions to Others		25,000	25,800
Total Expense		4,784,300	4,930,200
Total Net Operating Income and Expenses		-210,500	-73,200
Allocations from Reserve Funds		210,500	73,200
Total Adjusted Net		0	0
Appropriation for Contingencies (Current Operations Reserve) 1033.03		478,430	493,020

Table 5. Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2024-2025	FY 2024-2025	FY 2024-2025
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
Treasury Reserve Funds				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
Ending Treasury Reserve Funds		60,000	-	60,000
Investment Reserves				
	1033			
CalPERS 115 Trust	1033.01	-	-	-
Capital Improvement & Acquisition	1033.02	12,455,664	(3,790,000)	8,665,664
Current Operations	1033.03	6,000,000	(210,500)	5,789,500
Designated Project/Special Use/Grant Matching	1033.04	1,100,000	(418,000)	682,000
Future Operations	1033.05	18,000,000	-	18,000,000
Technology	1033.06	150,000	(9,500)	140,500
Vehicle Fleet & Equipment	1033.07	770,000	(160,000)	610,000
Ending Investment Reserve Funds		38,475,665	(4,588,000)	33,887,665
Designated Treasury Funds	1100	274,600	(72,000)	
Impact & Development	1119	1,177,300	(389,000)	(389,000)
Ending Assigned		39,987,565	(5,049,000)	33,558,665
Notes:				
Additional income will be distributed per the reserve policy.				
Above does not show the District's cash and operating accounts.				

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Table 6. Proposed District General Fund (2510) Budget Detail and Comparison to Actual and Approved Past Budget.

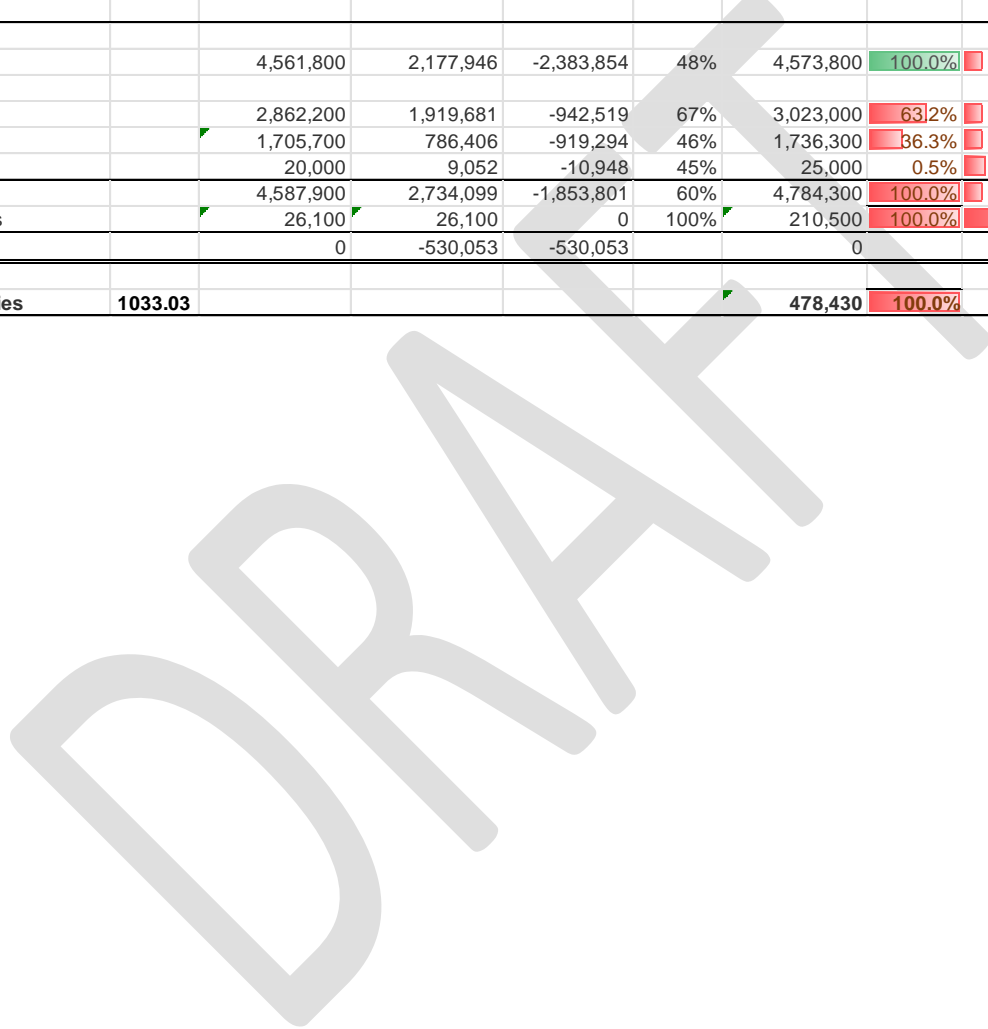
Description	Code	Current				Proposed				Projected
		Approved	Actual - as of 4/30/24	Remaining (Difference)	% YTD	FY 2024-2025		% of FY 2023-2024	Difference Proposed - Approved	FY 2025-2026 Budget
						Budget	% Inc / Exp			
Operating Budget										
Funding Resources										
Income										
4100 · Tax Revenue	4100	1,146,000	652,120.75	-493,879	57%	1,186,000	25.9%	103.5%	▲ 40,000	1,227,600
4200 · Impact Fee revenue	4200	103,000	103,866.05	866	101%	90,000	2.0%	87.4%	▼ -13,000	93,200
4300 · Program Income	4300	314,000	235,089.29	-78,911	75%	276,000	6.0%	87.9%	▼ -38,000	289,800
4350 · Concession & Merchandise sales	4350	1,600	0.00	-1,600	0%	1,600	0.0%	100.0%	■ 0	1,700
4400 · Donation & Fundraising Income	4400	75,000	24,765.70	-50,234	33%	60,000	1.3%	80.0%	▼ -15,000	64,500
4500 · Grant Income	4500	1,250,000	240,585.28	-1,009,415	19%	1,350,000	29.5%	108.0%	▲ 100,000	1,552,500
4600 · Other Revenue	4600	485,000	24,320.06	-460,680	5%	500,000	10.9%	103.1%	▲ 15,000	517,500
4900 · Interest Income	4900	1,187,200	897,198.64	-290,001	76%	1,110,200	24.3%	93.5%	▼ -77,000	1,110,200
Total Income		4,561,800	2,177,945.77	-2,383,854	48%	4,573,800	100.0%	100.3%	▲ 12,000	4,857,000
Expense										
5000 · Payroll Expenses	5000									
5010 · Wages & Salaries	5010	2,079,700	1,429,163.72	-650,536	69%	2,219,700	46.4%	106.7%	▲ 140,000	2,286,300
5020 · Employer Taxes	5020	165,900	111,073.95	-54,826	67%	117,800	2.5%	71.0%	▼ -48,100	121,400
5030 · Employee Benefits	5030	504,300	271,638.97	-232,661	54%	560,000	11.7%	111.0%	▲ 55,700	576,800
5040 · Workers Comp Expense	5040	97,900	101,099.00	3,199	103%	110,000	2.3%	112.4%	▲ 12,100	113,300
5050 · Accrued Comp, Sick, & Vacation	5050	0	0.00	0		0	0.0%		■ 0	0
5060 · Other Personnel Costs	5060	14,400	6,705.28	-7,695	47%	15,500	0.3%	107.6%	▲ 1,100	16,000
Total 5000 · Payroll Expenses	5000	2,862,200	1,919,681	-942,519	67%	3,023,000	63.2%	105.6%	▲ 160,800	3,113,800
5100 · Program Expenses	5100									
5110 · Concession & Merchandise Exp	5110	3,400	1,093.30	-2,307	32%	3,000	0.1%	88.2%	▼ -400	3,100
5120 · Program Contract Labor	5120	9,500	13,158.40	3,658	139%	124,000	2.6%	1305.3%	▲ 114,500	127,800
5130 · Program Supplies	5130	36,900	41,517.67	4,618	113%	51,200	1.1%	138.8%	▲ 14,300	52,800
Total 5100 · Program Expenses	5100	49,800	55,769	5,969	112%	178,200	3.7%	357.8%	▲ 128,400	183,700
5140 · Fundraising Expense	5140	4,000	0.00	-4,000	0%	2,000	0.0%	50.0%	▼ -2,000	2,100
5200 · Advertising & Promotion	5200	24,500	4,230.56	-20,269	17%	17,500	0.4%	71.4%	▼ -7,000	18,100
5210 · Bad Debt	5210			0		0	0.0%		■ 0	0
5220 · Bank & Merchant Fees	5220	5,300	5,349.56	50	101%	6,300	0.1%	118.9%	▲ 1,000	6,500
5230 · Contributions to Others	5230	20,000	9,052.00	-10,948	45%	25,000	0.5%	125.0%	▲ 5,000	25,800
5240 · Copying & Printing	5240	17,700	13,787.13	-3,913	78%	20,000	0.4%	113.0%	▲ 2,300	20,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	30,000	32,337.38	2,337	108%	40,000	0.8%	133.3%	▲ 10,000	41,200
5270 · Education, Training & Staff Dev	5270	17,800	4,220.41	-13,580	24%	6,700	0.1%	37.6%	▼ -11,100	7,000
5280 · Equip., Tools & Furn (<\$5k)	5280									
5282 · Office ET&F	5282	16,000	6,999.39	-9,001	44%	9,000	0.2%	56.3%	▼ -7,000	9,300
5284 · Program ET&F	5284	8,400	99.43	-8,301	1%	8,400	0.2%	100.0%	■ 0	8,700
5286 · Small Tools & Equipment	5286	53,700	8,250	-45,450	15%	18,600	0.4%	34.6%	▼ -35,100	19,200
Total 5280 · Equip., Tools & Furn (<\$5k)	5280	78,100	15,348.54	-62,751	20%	36,000	0.8%	46.1%	▼ -42,100	37,200

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Description	Code	Current				Proposed				Projected
		FY 2023 - 2024				FY 2024-2025			FY 2025-2026	
		Approved	Actual - as of 4/30/24	Remaining (Difference)	% YTD	Budget	% Inc / Exp	% of FY 2023-2024	Difference Proposed - Approved	Budget
5290 · Equipment Rental	5290	171,100	89,176.42	-81,924	52%	30,000	0.6%	17.5%	-141,100	30,900
5300 · Insurance	5300	117,000	144,704.00	27,704	124%	160,600	3.4%	137.3%	43,600	165,500
5310 · Interest Expense	5310	400	-1.94	-402	0%	200	0.0%	50.0%	-200	300
5320 · Miscellaneous Expense	5320	300	0.00	-300	0%	300	0.0%	100.0%	0	400
5330 · Professional & Outside services	5330									0
5332 · Accounting	5332	44,800	7,789.68	-37,010	17%	44,000	0.9%	98.2%	-800	45,400
5334 · Legal	5334	6,000	1,485.00	-4,515	25%	11,000	0.2%	183.3%	5,000	11,400
5336 · Engineering Services	5336	300,000	0.00	-300,000	0%	300,000	6.3%	100.0%	0	309,000
5338 · Other Professional & Outside La	5338	310,000	109,092.21	-200,908	35%	362,000	7.6%	116.8%	52,000	372,900
Total 5330 · Professional & Outside services		660,800	118,366.89	-542,433	18%	717,000	15.0%	108.5%	56,200	738,700
5340 · Postage & Delivery	5340	1,500	414.68	-1,085	28%	1,500	0.0%	100.0%	0	1,600
5350 · Rent-Facility use fees	5350	23,700	18,451.03	-5,249	78%	15,000	0.3%	63.3%	-8,700	15,500
5360 · Repair & Maintenance	5360									
5361 · Building R&M	5361	7,000	2,982.82	-4,017	43%	7,000	0.1%	100.0%	0	7,300
5362 · Equipment R&M	5362	20,000	3,367.24	-16,633	17%	18,000	0.4%	90.0%	-2,000	18,600
5363 · General R&M	5363	8,000	3,523.95	-4,476	44%	7,000	0.1%	87.5%	-1,000	7,300
5364 · Grounds R&M	5364	72,800	39,116.20	-33,684	54%	65,000	1.4%	89.3%	-7,800	67,000
5365 · Pool R&M	5365	40,000	29,809.75	-10,190	75%	60,000	1.3%	150.0%	20,000	61,800
5366 · Vehicle R&M	5366	15,000	12,462.18	-2,538	83%	18,000	0.4%	120.0%	3,000	18,600
5367 · Janitorial	5367	13,400	10,862.85	-2,537	81%	18,000	0.4%	134.3%	4,600	18,600
5368 · Security	5368	3,600	3,506.80	-93	97%	4,000	0.1%	111.1%	400	4,200
5369 · Vandalism	5369	2,400	848.76	-1,551	35%	2,000	0.0%	83.3%	-400	2,100
Total 5360 · Repair & Maintenance		182,200	106,480.55	-75,719	58%	199,000	4.2%	109.2%	16,800	205,500
5370 · Supplies - Consumable	5370									
5372 · Office Supplies	5372	15,000	11,719.40	-3,281	78%	21,000	0.4%	140.0%	6,000	21,700
5374 · Safety & staff supplies	5374	15,000	7,540.89	-7,459	50%	12,000	0.3%	80.0%	-3,000	12,400
Total 5370 · Supplies - Consumable		30,000	19,260	-10,740	64%	33,000	0.7%	110.0%	3,000	34,100
5380 · Taxes, Lic., Notices & Permits	5380	8,000	8,072.47	72	101%	34,000	0.7%	425.0%	26,000	35,100
5390 · Telephone & Internet	5390	19,800	19,939.82	140	101%	24,000	0.5%	121.2%	4,200	24,800
5400 · Transportation, Meals & Travel	5400									
5402 · Air, Lodging & Other Travel	5402	11,000	2,267.07	-8,733	21%	9,000	0.2%	81.8%	-2,000	9,300
5404 · Fuel	5404	44,000	27,528.61	-16,471	63%	44,000	0.9%	100.0%	0	45,400
5406 · Meals	5406	9,000	7,382.29	-1,618	82%	11,000	0.2%	122.2%	2,000	11,400
5408 · Mileage & Auto Allowance	5408	2,000	537.78	-1,462	27%	1,000	0.0%	50.0%	-1,000	1,100
Total 5400 · Transportation, Meals & Travel		66,000	37,715.75	-28,284	57%	65,000	1.4%	98.5%	-1,000	67,200
5410 · Utilities	5410									
5412 · Electric & Gas	5412	135,700	72,914.59	-62,785	54%	95,000	2.0%	70.0%	-40,700	97,900
5414 · Water	5414	32,000	22,583.03	-9,417	71%	30,000	0.6%	93.8%	-2,000	30,900
5416 · Garbage	5416	30,000	16,245.62	-13,754	54%	25,000	0.5%	83.3%	-5,000	25,800
Total 5410 · Utilities		197,700	111,743.24	-85,957	57%	150,000	3.1%	75.9%	-47,700	154,600
Total Expense		4,587,900	2,734,099.07	-1,853,801	60%	4,784,300	100.0%	104.3%	196,400	4,930,200
Total Net Operating Income and Expenses		-26,100	-556,153	-530,053	2131%	-210,500	-4.4%		-184,400	-73,200

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Description	Code	Current				Proposed				Projected
		Approved	FY 2023 - 2024		% YTD	FY 2024-2025		% of FY 2023-2024	Difference Proposed - Approved	FY 2025-2026
			Actual - as of 4/30/24	Remaining (Difference)		Budget	% Inc / Exp			Budget
Summary										
Grand Total Budget										
Total Income		4,561,800	2,177,946	-2,383,854	48%	4,573,800	100.0%	100.3%	▲ 12,000	4,857,000
Expense										
Total Salary and Benefits		2,862,200	1,919,681	-942,519	67%	3,023,000	63.2%	105.6%	▲ 160,800	3,113,800
Total Services and Supplies		1,705,700	786,406	-919,294	46%	1,736,300	36.3%	101.8%	▲ 30,600	1,790,600
Total Contributions to Others		20,000	9,052	-10,948	45%	25,000	0.5%	125.0%	▲ 5,000	25,800
Total Expense		4,587,900	2,734,099	-1,853,801	60%	4,784,300	100.0%	104.3%	▲ 196,400	4,930,200
Allocations from Reserve Funds		26,100	26,100	0	100%	210,500	100.0%	806.5%	▲ 184,400	73,200
Total Adjusted Net		0	-530,053	-530,053		0				0
Appropriations for Contingencies	1033.03					478,430	100.0%		▲ 478,430	493,020



III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines District Fixed Asset purchases or Capital Improvement Projects (Tables 7 and 8). Budget actions are obligated only on the upcoming adopted FY budget. Changes may be necessary to accommodate successful grant and funding sources. The summary tables follow the categories used in the last budget request to provide the flexibility needed to support funding opportunities, or a shift in the timing of projects.

Some projects require yet unidentified outside resources or grants that have been authorized but do not yet have funding agreements in place (noted as unidentified or unfunded capital needs).

This year's CIP includes a 10-year estimate and a "Year X" (identified, unfunded capital projects). This approach creates a list of projects, allows the District to utilize the list for future financial and operational planning and forecasting and provide a more realistic mechanism to share this information to the BOD and Community.

A. Notable Accomplishments

1. Strategic Plan Adoption. The plan creates a workplan of numerous items that will provide a rich source of goals and a roadmap.
2. The District made progress toward the replacement of large District assets (Shop and Aquatic Recreation Center) lost in the fire.
 - a. June 2024 – Anticipate completion of trail, bridge, and sign replacement for Bille Park.
 - b. May 2024 - Developed draft quotes for aquatic recreation center for rebuild. We estimate the District related improvements to cost an additional \$500K. The revised quote will likely return to the BOD for consideration shortly.
 - c. Completed acquisition of 6220 Clark Road (APN: 053-040-038) that can serve as a future location for our Maintenance Shop Complex.
 - d. Preparing an RFP (expected in the next FY) for construction of a new maintenance shop facility at the above property.
 - e. Nearly all funding for the above projects is from insurance, state or federal funds, though the District provided funds for the shop property acquisition and may need to contribute additional funds to complete additional features associated with these rebuild projects.
3. Improvements to existing parks and facilities, especially items that improve access, efficiency, conservation, or user experience. These include pathways, native plant landscaping, bike rack at TARC, concrete repairs.

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4. In November 2023, District partners completed a solar project on the roof of the Terry Ashe Recreation Center. With escalating energy costs, the project will save the District in years to come.
5. Implement critical projects (Lakeridge park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, and possibly Coutolenc Parks.
 - a. Strides in planning for the above projects continued with key permitting, and CEQA compliance completed for the Magalia Paradise Lake Loop Trail.
 - b. In 2023, the groundwork for the Magalia Paradise Lake Loop trail focused on the continuing clean-up of hazard trees and fuel work. The District started field recon for the reconstruction of Coutolenc Park trails in early 2024.
 - c. These projects will continue for the next few years with completion dates of 2027 or 2028.
6. Continue seeking supplemental grant funding for park projects and acquisitions, prioritizing donations.
 - a. The District purchased the following property with funds from Incorporated Impact Fees and the Capital Improvement and Acquisition Reserves: New Shop Property: 6220 Clark Road, Paradise, APN 053-040-038-000, 2.17 acres, paid Fair Market Value at \$260,000.

B. Priorities for Upcoming FY

Now that the Strategic Plan is in place, and forthcoming annual reviews will provide details on accomplishments and priorities. We provide a few budget related priorities below.

1. Replacement of large District assets (Shop, and Aquatic Recreation Center) lost in the fire. Nearly all funding may be from insurance, state or federal funds, though the District may need to develop additional funds to complete these projects as needed for the long term rather than just replacing like kind and quality before they were destroyed in the fire.
2. Improvements to existing parks and facilities, especially items that improve access, efficiency, conservation, or user experience.
3. Implement critical projects (Lakeridge Park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, Bille and possibly Coutolenc Parks.
4. Continue seeking supplemental grant funding for park projects and acquisitions, prioritizing donations. The District anticipates finalizing the following properties for purchase and donation:

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- a. Schott Property: 0 Honey Run Road, Paradise, APN 051-230-059-000, 41 acres, appraised at \$41,000, donation to District.
- b. Knauff Property: 0 Clark Road, Paradise, APN 055-190-023-000, 20 acres, appraised at \$60,000, donation to District.
- c. Reed Property: 0 Bennett Road, Paradise, APN 055-201-025-000, 9 acres, appraised at \$110,000, donation to District.
- d. McNally Properties:
 - i. Parcel 1: 1986 Mountain View Drive, Paradise, APN 053-280-008-000, 34.1 acres (County), Appraised at \$335,000, Agreement for District to pay \$100,000. Finalize transaction.
 - ii. Parcel 2: 1986 Mountain View Drive, Paradise, APN 053-280-009-000, 7.3 acres (TOP), Donation to District. Finalize agreement.

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Table 7. FY 2024-2025 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning					Subtotal	Year X	Total
		2024	2025	2026	2027	2028	2029-2032	>2033	
		1	2	3	4	5	Yrs 6-9	>10	
2024-1	District Security, Conservation, and Efficiency Investments	112,500	88,500	77,500	58,200	43,800	100,700	125,000	706,900
2024-2	Land Acquisition	3,754,000	1,035,000	919,000	669,000	493,000	638,000	578,000	8,724,000
2024-3	New Park and Facility Development	1,508,750	4,012,500	5,819,500	4,918,000	781,000	679,000	7,000,000	25,397,750
2024-4	Camp Fire Recovery Projects	2,870,000	3,042,500	725,000	100,000	-	-	-	6,737,500
2024-5	Existing Park Improvements and Development	558,000	1,466,600	418,500	305,100	151,900	180,300	2,450,000	5,710,700
2024-6	Trails Development Project	258,500	273,500	147,250	117,500	87,750	40,300	630,000	1,595,100
2024-7	Planning: Strategic, Master, Park, and Management Plans	675,000	655,000	285,000	180,650	119,000	300,200	791,000	3,306,050
2024-8	Aquatic Park and Concow Pool Improvements	80,000	83,000	86,000	89,000	92,000	193,000	8,011,000	8,827,000
2024-9	Vehicle Fleet and Equipment, and Technology Investments	172,000	227,300	204,600	183,900	189,400	398,300	295,000	2,068,800
Total		9,988,750	10,883,900	8,682,350	6,621,350	1,957,850	2,529,800	19,880,000	63,073,800

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Table 8. FY 2024-2025 Capital Improvement Projects (CIP) – Summary of Funding Sources.

Task	FY Beginning					Subtotal	Year X	Total
	2024	2025	2026	2027	2028	2029-2032	>2033	
1. Acquisition	3,575,000	985,000	875,000	637,000	469,000	607,000	550,000	8,305,000
2. Planning	856,500	707,500	339,000	220,150	148,700	338,800	844,000	3,793,450
3. Park Development	1,767,250	4,286,000	5,966,750	5,035,500	868,750	719,300	7,630,000	26,992,850
4. Park Improvements, Repair and Renovation	748,000	1,635,600	572,000	444,800	282,000	466,400	10,561,000	15,176,200
5. Equipment Purchases	172,000	227,300	204,600	183,900	189,400	398,300	295,000	2,068,800
6. Insurance Rebuild	2,870,000	3,042,500	725,000	100,000	-	-	-	6,737,500
7. Other	-	-	-	-	-	-	-	-
Total	9,988,750	10,883,900	8,682,350	6,621,350	1,957,850	2,529,800	19,880,000	63,073,800

Funding Source	FY Beginning					Subtotal	Year X	Total
	2024	2025	2026	2027	2028	2029-2032	>2033	
Capital Improvement & Acquisition Reserve	3,790,000	1,913,000	1,482,000	1,086,500	807,800	-	-	9,079,300
Designated Project/Special Use/Grant Matching Reserve	418,000	312,300	132,800	123,400	94,100	-	-	1,080,600
Donations	105,000	4,000	3,000	-	-	-	-	112,000
General Fund	182,500	91,100	45,700	35,250	18,400	9,650	-	392,250
Grant	4,389,000	5,242,000	2,508,000	386,000	25,000	-	-	12,550,000
Incorporated Impact Fees (Fund 2526)	260,000	125,000	85,000	-	-	-	-	470,000
Technology Reserve	8,400	11,700	13,900	8,400	-	-	-	42,400
Unidentified	546,850	2,952,500	4,209,350	4,806,900	832,350	2,520,150	19,880,000	38,268,250
Unincorporated Impact Fees (Fund	129,000	67,500	32,800	-	-	-	-	229,300
Vehicle Fleet & Equipment Reserve	160,000	164,800	169,800	174,900	180,200	-	-	849,700
Total	9,988,750	10,883,900	8,682,350	6,621,350	1,957,850	2,529,800	19,880,000	63,073,800

Notes: Year X are future projects without a set time or necessary projects beyond current budget projections.

IV. FUNDS

Current fund balances are shown in Table 9. A couple of definitions may be helpful. Staff uses the terms **redesignate** to describe the (internal) process of moving funds between established accounts (typically during the budget cycle) and **allocation** to describe funds that are expended from an account toward its intended purpose (typically external).

Table 5 indicates the redesignation of funds, starting balances, and allocations to meet needs in the next FY. The designation of funds will be provided by resolution. Notable funds are described below.

A. General Fund and Cash Accounts (1000, 1003, 1008, 1010)

The District has funds with Butte County and Board approved accounts with Five Star Bank, Mechanics Bank, and Tri Counties Bank. The District opened an additional account with California Class this past FY with BOD approval for District investment accounts. Because cash accounts are part of operations, funds are not allocated at the beginning of the Fiscal Year.

B. Appropriation for Contingencies

Current Butte County guidance notes a process for the Appropriation for Contingencies. The amount budgeted in this classification, which is for unusual or unanticipated expenditures, is limited to 10% of the total budgeted expenditure appropriation exclusive of the amount of the Appropriation for Contingencies. Appropriations in this account are available for expenditure when transferred by 4/5 vote of the governing board to the appropriate expenditure classification. As per the District Reserve policy, the fund source will likely arise from the Current Operations Reserve (1033.03); though the BOD may determine that another fund may be used.

C. Treasury Funds

1. Accumulative Capital Outlay (ACO) (1012)

ACO designates funds held in reserve for the purchase in a future fiscal year of specified capital assets such as land, structures, or equipment. 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.

An ACO Reserve may be established at the beginning of any fiscal year during the adoption of the annual budget by a majority of the governing body, provided that the purpose for which the reserve is being established is specified. A reserve may also be established or increased at the end of any fiscal year utilizing monies from unspent appropriations. The ACO Reserve is continuing, that is, it remains unavailable to fund the annual budget unless action is taken by the governing body to reduce or discontinue the fund, or to appropriate it for expenditure in a subsequent year.

With the increase in capital projects, staff recommend a shift of funds (\$550,000) to fund the Camp Fire rebuild projects (Shop and Aquatic Center) and complete other infrastructure related projects. Therefore, the fund amount will be reduced to \$56,700.

2. General Reserve (1013)

A General Reserve may be established or increased by the governing body at the beginning of a fiscal year (during the budget process). The General Reserve is not available for expenditure, except under certain emergency conditions defined in Government Code Section 29127, relating primarily to public health and safety. Once this Reserve is established, it shall be considered permanent and unavailable for financing the ensuing year's budget unless formal action is taken to discontinue or decrease the reserve at the beginning of the next fiscal year. Staff recommends the funds set aside for General Reserves to remain unchanged at \$3,000.

3. Imprest Reserve (1005)

The Imprest Reserve is a cash account to pay for small, routine expenses. Funds contained in this account is regularly replenished to maintain a fixed balance. The amount of reserve should exactly equal the amount of the funds. Staff recommends the funds set aside for this reserve to remain unchanged at \$300.

D. District Reserves (1033 series)

1. Current FY Expenses

The District completed the following overall transactions associated with District Reserves:

- The District enjoyed relatively high returns on investment accounts maintaining value.
- CalPERS Trust. This fund is to remove the District's unfunded liability, as funds are allocated to it, the funds essentially become an expense paid to CalPERS.
- The District moved funds from the Current Operations fund into the County to satisfy cash flow issues and maintain an adequate balance in the County account.
- Fund 1128 District Facility Incorporated Impact Fee -\$123,062.10 for Solar installation at TARC.

E. Designated Treasury Funds – Donations (1100)

Staff reviewed these funds and consolidated them (a previous recommendation). Funds that are no longer receiving active or on-going donations will be combined with an appropriate account that meets the same objective to streamline fund accounting.

F. Development Impact and Subdivision Fees (1119 summary and family of funds 1120-1128)

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. Staff anticipates growth of these funds as the area rebuilds (Table 9).

1. Next FY Allocations

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

- The California Employers' Pension Prefunding Trust (CEPPT) Fund is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies. The District can help finance pension contributions in part from investment earnings provided by CalPERS. The District set aside \$180,000 to prefund contributions in the last FY. These funds are essentially an expense and reduce our liability once they are paid.
- Move \$484,315.05 from Future Operations (1155) into the Capital Improvement and Acquisition (1152) fund. The Capital Improvement and Acquisition fund shift is anticipation for future year projects.
- Move \$247,573.68 from Future Operations (1155) into the Designated Project/Special Use/Grant Matching (1154) fund. The Designated Project shift allows for additional matching flexibility to leverage outside funds for matching.

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

G. Summary of Funds and Reserves

The District's funds and reserves are (Table 9) may be summarized as follows:

Table 9. Current Fund Balances (4/30/24).

ASSETS	Apr 30, 24
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	55,012.39
1001 · Tri Counties Bank Checking	196,546.63
1003 · Five Star Bank - Payroll	40,021.66
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-166,777.37
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00

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ASSETS	Apr 30, 24
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	<u>20,000.00</u>
Total 1010 · Treasury Cash - 2510	463,922.63
1030 · Investments	
1031 · Five Star Bank Money Market	45,901.07
1032 · Five Star Bank Grant M. M.	687,803.39
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	4,490.52
1033.02 · Capital Improvment & Acquisit	10,036,845.77
1033.03 · Current Operations	5,971,457.86
1033.04 · Desig Proj/Sp Use/Grant Match	1,015,236.00
1033.05 · Future Operations	19,405,900.18
1033.06 · Technology	153,247.19
1033.07 · Vehicle Fleet & Equipment	<u>786,236.00</u>
Total 1033 · Investment Reserves	37,373,413.52
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	506,727.68
1036 · California Class	<u>4,356.41</u>
Total 1030 · Investments	38,619,456.67
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	11,998.93
1114.2 · Recreation Donations - Other	<u>6,454.35</u>
Total 1114.2 · Recreation Donations	18,453.28
1114.4 · General Donations	<u>23,541.25</u>
Total 1114 · Designated Donations-2514	52,811.74
Total 1100 · Designated Treasury Funds	112,921.00
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	44,183.85
1122 · Park Dev Unincorp - 2522	154,078.28
1124 · District Fac Unincorp - 2524	58,551.38
1126 · Park Acqui Incorp - 2526	211,238.19
1127 · Park Dev Incorp - 2527	618,343.77
1128 · District Fac Incorp - 2528	<u>648.03</u>
Total 1119 · Impact Fees	1,096,954.08
Total Checking/Savings	40,588,289.94

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ASSETS	Apr 30, 24
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	<u>4,716.38</u>
Total 1500 · FMV Adjustments	<u>5,057.76</u>
Total Other Current Assets	<u>5,057.74</u>
Total Current Assets	40,593,347.68
Fixed Assets	
1710 · Land	975,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,398,496.78
1740 · Vehicles	110,908.61
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,759,675.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	13,004.00
1810.3 · CIP-Buffer Study (BRIC)	81,204.73
1810.4 · CIP-OHV Study	<u>3,208.03</u>
Total 1810 · CIP-Planning	254,689.03
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	<u>74,164.34</u>
Total 1820 · CIP-Acquisition	107,665.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	218,083.31
1830.3 · CIP-Per Capita Program (PCP)	<u>32,000.00</u>
Total 1830 · CIP-Development	250,663.32
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	193.50
1840.2 · CIP-Cal Recycle	248,661.52
1840.4 · CIP-RTGGP Trails Grant	42,569.14
1840.5 · Existing Park Improvements	450,276.63
1840.6 · CIP-California ReLeaf (CRL)	26,230.64

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<u>ASSETS</u>	<u>Apr 30, 24</u>
1840.7 · Recovery Projects	11,347.69
1840.8 · CIP-Rotary Grant (PRF)	7,190.49
1840.9 · CIP-Rural Rec & Tourism (RRT)	<u>14,459.50</u>
Total 1840 · CIP-Facility & Park Amenities	802,176.28
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	173.56
1850.2 · Elements Grant (CNRA)	96,799.82
1850.3 · Far Northern Grant (FNRC)	<u>19,023.35</u>
Total 1850 · CIP-Programs	115,996.73
1800 · Construction in Progress - Other	<u>86,521.96</u>
Total 1800 · Construction in Progress	<u>1,617,712.78</u>
Total Fixed Assets	4,780,837.84
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	<u>274,216.00</u>
Total Other Assets	<u>574,538.00</u>
TOTAL ASSETS	<u><u>45,948,723.52</u></u>

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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 has mapped sub-areas within the boundaries to provide useful demographic information that will aid programs and planning. The sub areas are not adopted boundaries but essentially based on school district boundaries and mapping from the previous District Manager (the District is considering changes to reflect Census precincts).

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This constituted about 82 acres of developed park land and 374 of undeveloped park land. In 2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID)). In 2021, the District acquired an additional 16.52 acres next to existing parks, and 2.33 acres of new land that will be incorporated into the planned trail routes. As of 5/7/2024, the District manages approximately 808 acres.

The District provides customer and administrative services, park operations, recreation services and assists with community development. The District maximizes available resources to deliver well-maintained parks, a variety of high-quality recreation programs and activities. The District BOD and staff believe in building community and positive experiences by providing and supporting recreational opportunities and programs. Our District builds 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. The District measures success by providing adequate access and connections to trails, parks, sports and recreation facilities that meet the needs of citizens and visitors to our community.

This budget is a statement of District priorities. The Board recently approved the District's Strategic Plan and reviewed the Recreation Evaluation Report. Those items in conjunction with new items the District will develop over the next year (District master plan, inventory/useful life study) will also aid in identifying future priorities. The information generated, such as history, the area served, population demographics, inventory of facilities, core values, vision, and mission of the District, partnerships, etc. may be helpful for the public to assess the context for budget decisions and should be referenced (or potentially included in the budget document).

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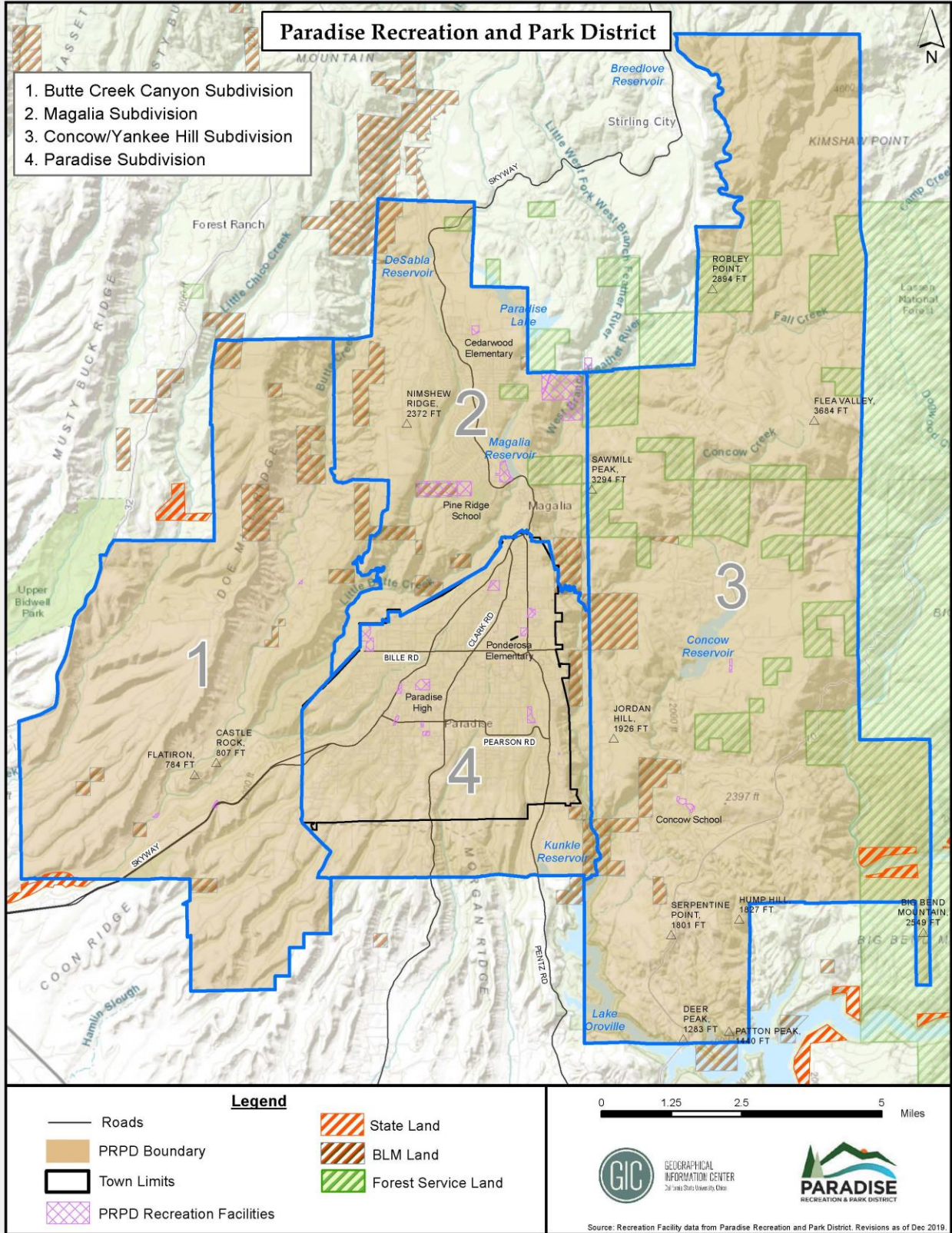


Figure 1. Paradise Recreation and Park District Service Area.

B. Staffing

As a summary, one may look at staffing levels in terms of Full-Time Equivalents (FTE) to allow for a clearer comparison of resources (Table 10). A projection of current staffing and projected hires in the FY is presented (Table 11). This provides an indication of hiring, although like in past years, actual hires will be modified as budget and needs arise. At the May 8, 2024 meeting, the BOD directed staff to prepare a Salary Scale (Table 12) that reflects a 4.5% increase for full-time staff. Part-time wages increase on 1/1/2024. In addition, a District-wide compensation study is currently underway. This may result in future structure changes.

Table 10. Staffing Levels Full-Time Equivalent.

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

A distribution of employees and projected needs are presented in Table 11. The District may hire staff and positions as needs arise with the available budget and approved job descriptions. This allows flexibility and responsiveness to community needs.

With the rehiring and new positions arising (several of them tied in with grant funding), staff felt that a clear description of positions and needs will help with staff expectations and BOD and public knowledge. A couple of new positions are notable:

- Recreation Specialist (Events)
- Maintenance worker II and III (special projects/trails and vegetation work/wildland parks)
- Recreation Coordinator (specializing in school programs).

The Recreation Specialist (trails) last year was filled for part of the year, but the person secured a full-time position elsewhere. The District anticipates additional needs for part-time maintenance and programming as well but the position will be hired on an as needed or seasonal basis.

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Table 11. Summary of Staffing by Position for FY 2024-2025.

Job Title	Unit	Status	Current Number	Projected Additions	Notes
ADMINISTRATION					
ADMIN ASSISTANT AIDE	Admin	PT	0	-	
ADMINISTRATIVE ASSISTANT I	Admin	FT	0	-	
ADMINISTRATIVE ASSISTANT I (PT)	Admin	PT	2	-	Will need replacement at FT or PT position
ADMINISTRATIVE ASSISTANT II	Admin	FT	1	-	
ADMINISTRATIVE ASSISTANT II (PT)	Admin	PT	1	-	
ADMINISTRATIVE ASSISTANT III	Admin	FT	1	-	
ASSISTANT DISTRICT MANAGER	Admin	FT	1	-	
DISTRICT ACCOUNTANT	Admin	FT	1	-	
DISTRICT MANAGER	Admin	FT	1	-	
INTERN	TBD	PT	0	1	Potential additions for Rec Program for right student
SPECIAL PROJECTS MANAGER	Admin	FT	0		
SPECIAL PROJECTS MANAGER (PT)	Admin	PT	0	1	Staff will explore staff and consultant options for grant development and project management.
PARK MAINTENANCE					
PARK AIDE	Park	PT	0	-	
PARK ASSISTANT I	Park	PT	0	-	
PARK ASSISTANT II	Park	PT	3	2-3	New member of wildland management crew, may hire at other levels. Significant funding for positions from grant.
PARK ASSISTANT III	Park	PT	6	-	4 Lake, 2 Concow
PARK MAINTENANCE I	Park	FT	1	-	Add as needed.
PARK MAINTENANCE II	Park	FT	8	1	New member of wildland management crew. Significant funding for position from grant.
PARK MAINTENANCE III	Park	FT	1	1	New wildland management specialist (trails and fuels)
PARK SUPERINTENDENT	Park	FT	0	-	Potential consideration for future FY.
PARK SUPERVISOR	Park	FT	1	-	
RECREATION					
RECREATION COORDINATOR	Rec	PT	2	1	Possible addition.
RECREATION LEADER I	Rec	PT	8	-	
RECREATION LEADER II	Rec	PT	1	-	
RECREATION LEADER III	Rec	PT	2	-	
RECREATION SPECIALIST	Rec	PT	1 FT / 1 PT	-	New position for events.
RECREATION INSTRUCTORS AND CONTRACT EMPLOYEES	Rec	PT	>14	Variable	Various as needed for programing and grants.
RECREATION SUPERINTENDENT	Rec	FT	0	-	None anticipated
RECREATION SUPERVISOR	Rec	FT	2	-	None anticipated

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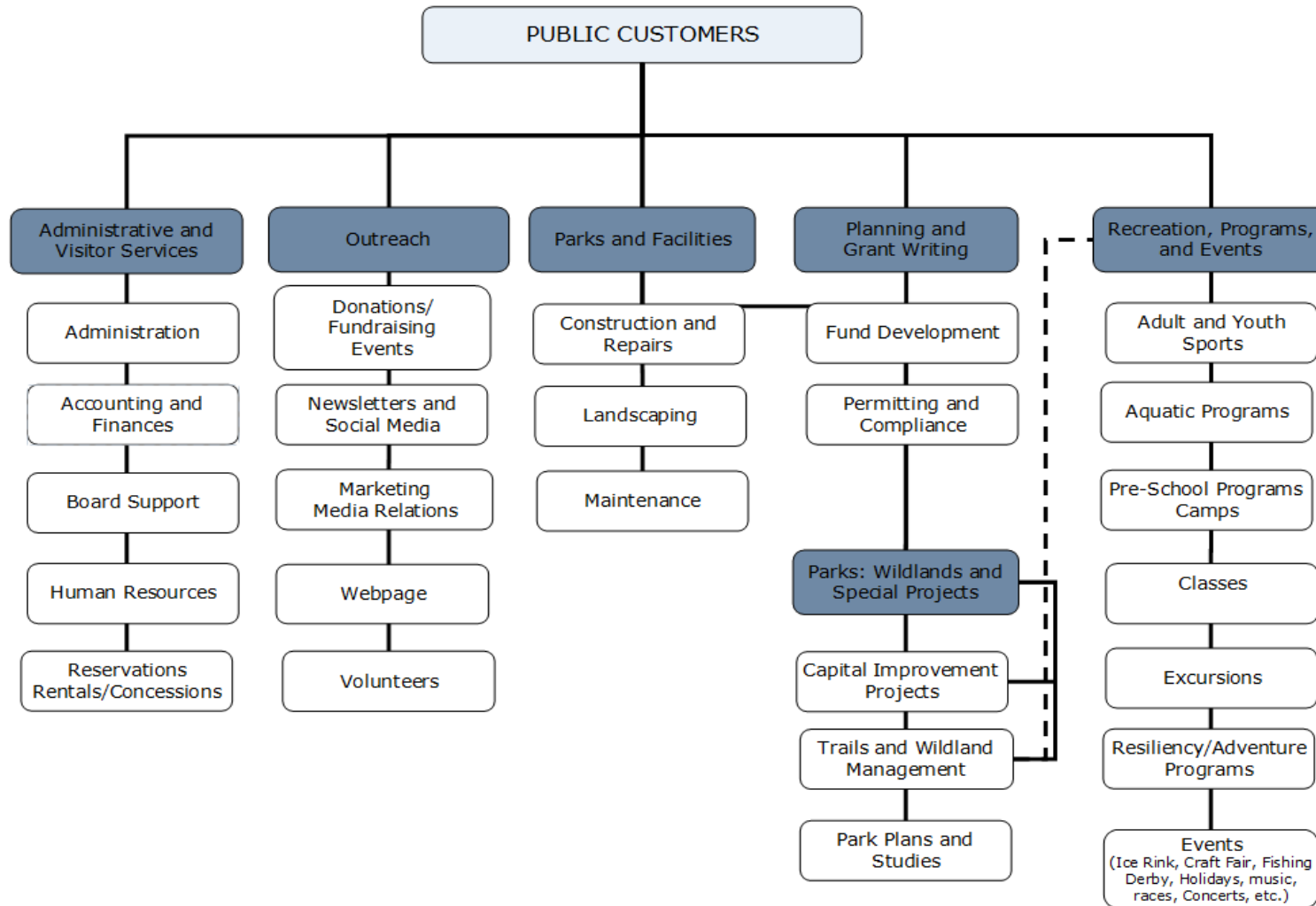
Job Title	Unit	Status	Current Number	Projected Additions	Notes
SWIM POOL					
CASHIER	Rec	PT	3	-	
INSTRUCTOR ASSISTANT	Rec	PT	0		
LIFEGUARD INSTRUCTOR	Rec	PT	0	3+8 =11	3 Returning, 9 new, may add additional ones if pool hours increase.
POOL MANAGER	Rec	PT	2	-	
POOL SUPERVISOR	Rec	PT	0	1	Paradise Pool
SENIOR GUARD	Rec	PT	0	1	
SWIM AIDE	Rec	PT	0	-	None planned

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-REVISION-

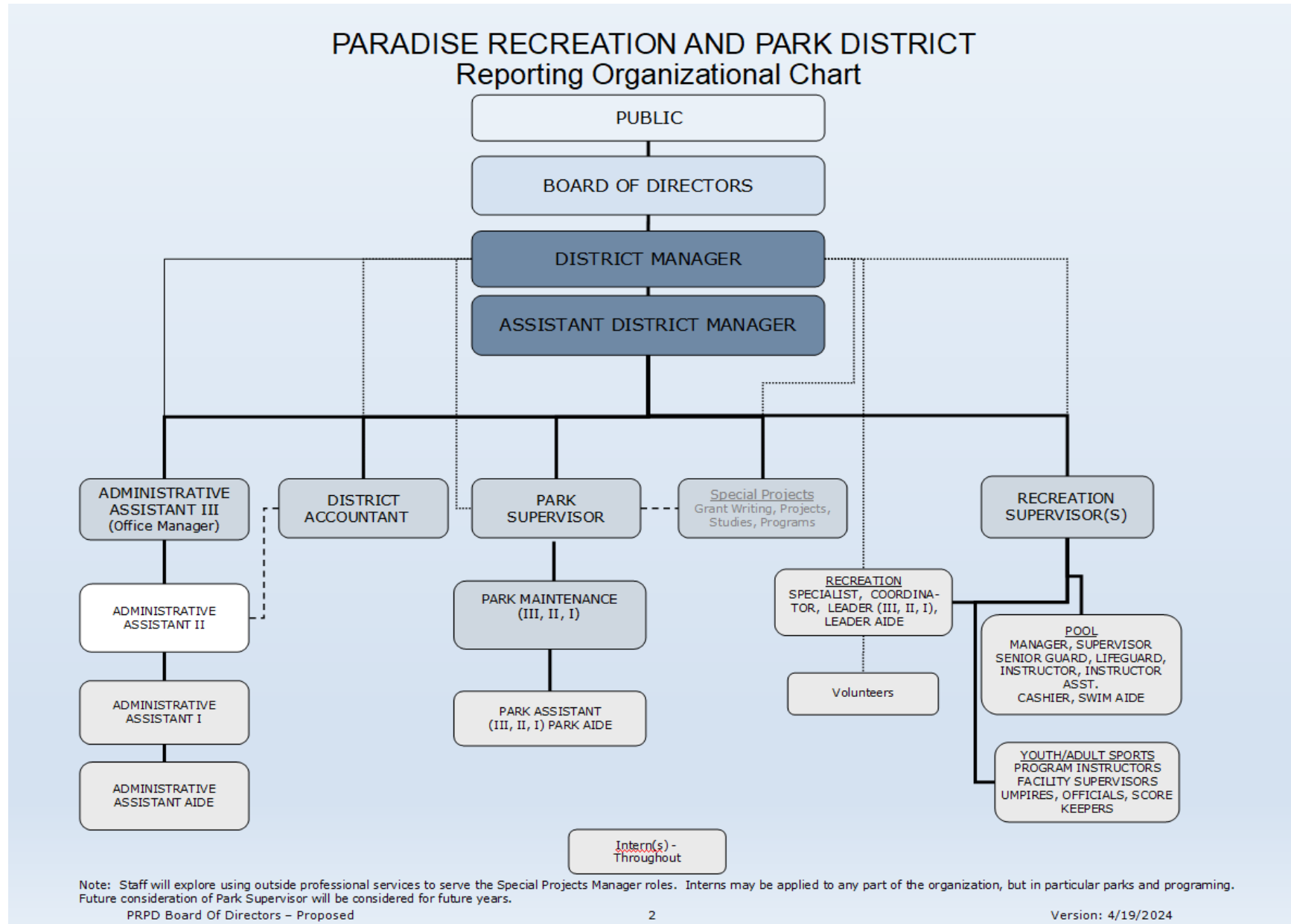
Figure 2. PRPD Functional Organization Chart.

PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



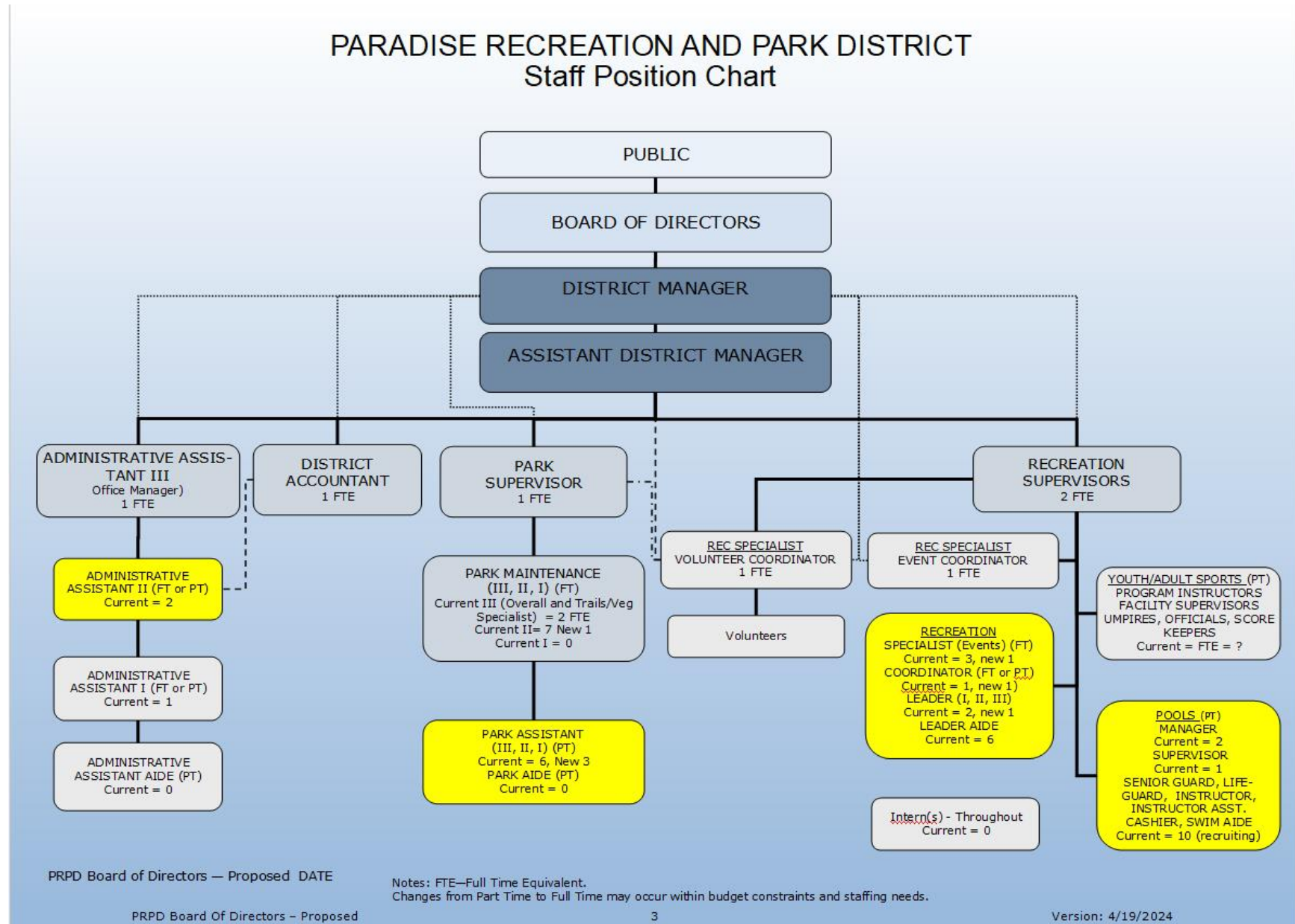
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Figure 3. PRPD Reporting Organizational Chart



-REVISION-

Figure 4. PRPD Staff Position Chart



-REVISION-

Table 12. 2024 Salary Scale (Subject to Review and Adoption).

Paradise Recreation & Park District										Effective Date:	7/1/2024
Summary Hourly Rate Scale		All Positions								Date Approved:	Proposed
Fiscal Year -		2024-2025								Version Date:	5/9/2024
Calendar Year:		2024									
CLASSIFICATION	Area	Steps									
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)		
FULL-TIME - Hourly Rate											
ADMINISTRATIVE ASSISTANT I	Admin	19.38	19.96	20.56	21.18	21.82	22.48	23.16	23.86		
ADMINISTRATIVE ASSISTANT II	Admin	23.95	24.67	25.41	26.17	26.96	27.77	28.61	29.47		
ADMINISTRATIVE ASSISTANT III	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94		
ASSISTANT DISTRICT MANAGER	Admin	45.13	46.49	47.88	49.32	50.80	52.33	53.90	55.52		
DISTRICT ACCOUNTANT	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94		
SPECIAL PROJECTS MANAGER	Admin	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45		
PARK MAINTENANCE I	Park	17.72	18.25	18.80	19.37	19.95	20.55	21.17	21.81		
PARK MAINTENANCE II	Park	22.47	23.14	23.84	24.56	25.30	26.06	26.84	27.65		
PARK MAINTENANCE III	Park	28.34	29.19	30.07	30.98	31.91	32.87	33.86	34.88		
PARK SUPERINTENDENT	Park	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15		
PARK SUPERVISOR	Park	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00		
RECREATION COORDINATOR	Rec	19.64	20.24	20.85	21.48	22.13	22.79	23.48	24.19		
RECREATION SPECIALIST	Rec	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45		
RECREATION SUPERINTENDENT	Rec	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15		
RECREATION SUPERVISOR	Rec	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00		
PART-TIME - Hourly Rate											
MAINTENANCE											
PARK AIDE	Park	16.00								Encumbered Rate Multiplier	
										Full-Time	1.3
										Part-Time	1.15
PARK ASSISTANT I	Park	16.00	16.50	17.00							
PARK ASSISTANT II	Park	16.75	17.25	17.75							
PARK ASSISTANT III	Park	17.50	18.00	18.50	19.00	19.50					
RECREATION											
RECREATION COORDINATOR	Rec	18.75	19.75	20.75	21.75	22.75					
RECREATION LEADER I	Rec	16.00	16.50	17.00							
RECREATION LEADER II	Rec	16.75	17.25	17.75							
RECREATION LEADER III	Rec	17.50	18.00	18.50	19.00	19.50					
RECREATION SPECIALIST	Rec	25.00	26.00	27.00	28.00	29.00					
SWIM POOL											
CASHIER	Rec	16.50	17.00	17.50							
INSTRUCTOR ASSISTANT	Rec	16.00	16.50	17.00							
LIFEGUARD INSTRUCTOR	Rec	16.75	17.25	17.75							
POOL MANAGER	Rec	19.75	20.25	20.75	21.25	21.75					
POOL SUPERVISOR	Rec	18.50	19.00	19.50	20.00	20.50					
SENIOR GUARD	Rec	17.25	17.75	18.25							
SWIM AIDE	Rec	16.00									
OFFICE											
ADMIN ASSISTANT AIDE	Admin	16.00									
ADMINISTRATIVE ASSISTANT I (P)	Admin	18.50	19.50	20.50	21.50	22.50					
ADMINISTRATIVE ASSISTANT II (P)	Admin	20.50	21.50	22.50	23.50	24.50					
SPECIAL PROJECTS MANAGER	Admin	25.00	26.00	27.00	28.00	29.00					
INTERN	TBD	16.00	18.00	20.00	22.00	24.00					

Note: Grayed out positions - potential future organizational needs.

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.

https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2023-24/Budget.Report/2023-24.Budget.Report.DRAFT_23.0124.docx

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FY 2024-2025 Budget
Paradise Recreation and Park District

May 31, 2024
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Paradise Recreation & Park District

6626 Skyway
Paradise, CA 95969
Email: info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
Website: www.ParadisePRPD.com

Resolution #24-06-1-539

Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for the 2024-2025 Fiscal Year

WHEREAS, the Paradise Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

WHEREAS, pursuant to Article 9, Section 5788.1 of the Public Resources Code of the State of California, the Board of Directors of the Paradise Recreation and Park District published a notice stating that the Preliminary Budget was adopted and available for inspection and held and conducted a Public Hearing for the taxpayers of said District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District adopts the Final Fiscal Year 2024-2025 Budget for Fund 2510 (Exhibit A) at their regular meeting on June 12, 2024, as follows:

Salaries and Employee Benefits	\$3,023,000.00
Services & Supplies	1,736,300.00
Contributions to Other Agencies	25,000.00
Debt Service	-0-
Total Budget	<u>\$4,784,300.00</u>

FURTHER, BE IT RESOLVED that the Board of Directors approves and adopts funds for Fiscal Year 2024-2025 as detailed in Exhibit B.

Resolution #24-06-1-539
June 12, 2024
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FURTHER, BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District may modify the Fiscal Year 2024-2025 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

The Final Budget was adopted on June 12, 2024, and this resolution was passed and adopted this 12th day of June 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Robert Anderson, Chairperson

ATTEST:

Steve Rodowick, Secretary

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

Fiscal Year: 2024-2025 Resolution #24-06-1-539
5/17/2024 EXHIBIT A

Description	Code	FY 2024-	FY 2025-2026
		2025 Budget	Budget
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,186,000	1,227,600
4200 · Impact Fee revenue	4200	90,000	93,200
4300 · Program Income	4300	276,000	289,800
4350 · Concession & Merchandise sales	4350	1,600	1,700
4400 · Donation & Fundraising Income	4400	60,000	64,500
4500 · Grant Income	4500	1,350,000	1,552,500
4600 · Other Revenue	4600	500,000	517,500
4900 · Interest Income	4900	1,110,200	1,110,200
Total Income		4,573,800	4,857,000
Expense			
5000 · Payroll Expenses	5000	3,023,000	3,113,800
5100 · Program Expenses	5100	178,200	183,700
5140 · Fundraising Expense	5140	2,000	2,100
5200 · Advertising & Promotion	5200	17,500	18,100
5220 · Bank & Merchant Fees	5220	6,300	6,500
5230 · Contributions to Others	5230	25,000	25,800
5240 · Copying & Printing	5240	20,000	20,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	40,000	41,200
5270 · Education, Training & Staff Dev	5270	6,700	7,000
5280 · Equip., Tools & Furn (<\$5k)	5280	36,000	37,200
5290 · Equipment Rental	5290	30,000	30,900
5300 · Insurance	5300	160,600	165,500
5310 · Interest Expense	5310	200	300
5320 · Miscellaneous Expense	5320	300	400
5330 · Professional & Outside services	5330	717,000	738,700
5340 · Postage & Delivery	5340	1,500	1,600
5350 · Rent-Facility use fees	5350	15,000	15,500
5360 · Repair & Maintenance	5360	199,000	205,500
5370 · Supplies - Consumable	5370	33,000	34,100
5380 · Taxes, Lic., Notices & Permits	5380	34,000	35,100
5390 · Telephone & Internet	5390	24,000	24,800
5400 · Transportation, Meals & Travel	5400	65,000	67,200
5410 · Utilities	5410	150,000	154,600
Total Expense		4,784,300	4,930,200
Total Net Operating Income and Expenses		-210,500	-73,200

Summary	Code	FY 2024-2025	FY 2025-2026
Grand Total Budget			
Total Income		4,573,800	4,857,000
Expense			
Total Salary and Benefits		3,023,000	3,113,800
Total Services and Supplies		1,736,300	1,790,600
Total Contributions to Others		25,000	25,800
Total Expense		4,784,300	4,930,200

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

Fiscal Year: 2024-2025 Resolution #24-06-1-539
5/17/2024 Attachment A

Description	Code	FY 2024-	FY 2025-2026
		2025 Budget	Budget
Total Net Operating Income and Expenses		-210,500	-73,200
Allocations from Reserve Funds		210,500	73,200
Total Adjusted Net		0	0
Appropriations for Contingencies	1033.03	478,430	493,020

Projected Equity

Description	Code	Beginning Assigned	FY 2024-2025	FY 2024-2025	FY 2024-2025
		Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance	
Treasury Reserve Funds					
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700	
General Reserve	1013	3,000	-	3,000	
Imprest Reserve	1005	300	-	300	
Ending Treasury Reserve Funds		60,000	-	60,000	
Investment Reserves 1033					
CalPERS 115 Trust	1033.01	-	-	-	
Capital Improvement & Acquisition	1033.02	12,455,664	(3,790,000)	8,665,664	
Current Operations	1033.03	6,000,000	(210,500)	5,789,500	
Designated Project/Special Use/Grant Matching	1033.04	1,100,000	(418,000)	682,000	
Future Operations	1033.05	18,000,000	-	18,000,000	
Technology	1033.06	150,000	(9,500)	140,500	
Vehicle Fleet & Equipment	1033.07	770,000	(160,000)	610,000	
Ending Investment Reserve Funds		38,475,665	(4,588,000)	33,887,665	
Designated Treasury Funds 1100		274,600	(72,000)		
Impact & Development 1119		1,177,300	(389,000)	(389,000)	
Ending Assigned		39,987,565	(5,049,000)	33,558,665	

Notes:

Additional income will be distributed per the reserve
Above does not show the District's cash and operating accounts.

**Paradise Recreation and Park District
FUND ACCOUNT TOTALS**

**RESOLUTION 24-06-1-539
EXHIBIT B**

PRPD CODE	COUNTY FUND	DESCRIPTION	CURRENT BALANCE 4/30/2024	EST. STARTING BALANCE 7/1/2024	ESTIMATED INCOME	ESTIMATED EXPENSES	EST. ENDING BALANCE 6/30/2025
TREASURY RESERVE FUNDS:							
1005	2510	Imprest Reserve	300	300	0	0	300
		Accumulated Capital Outlay					
1012	2510	(ACO)	606,700	56,700	0	0	56,700
1013	2510	General Reserve	3,000	3,000	0	0	3,000
Total Treasury Reserve Funds			610,000	60,000	0	0	60,000
DESIGNATED FUNDS:							
<u>Investment Reserves:</u>							
1033.01	*	CalPERS 115 Trust	4,491	0	0	0	0
		Capital Improvement & Acquisition					
1033.02	*		10,036,846	12,455,664	373,670	3,790,000	9,039,334
1033.03	*	Current Operations	5,971,458	6,000,000	180,010	210,500	5,969,510
		Designated Projects/Special Use/Grant Matching					
1033.04	*		1,015,236	1,100,000	33,000	418,000	715,000
1033.05	*	Future Operations	19,405,900	18,000,000	540,000	0	18,540,000
1033.06	*	Technology	153,247	150,000	4,500	9,500	145,000
1033.07	*	Vehicle Fleet & Equipment	786,236	770,000	23,100	160,000	633,100
Total Investment Reserve Funds			37,373,414	38,475,665	1,154,280	4,588,000	35,041,944
<u>Designated Treasury Funds:</u>							
1112	2512	Endowment Fund	54,620	54,700	1,100	0	55,800
1113	2513	Scholarship Fund	5,490	5,500	110	4,000	1,610
1114	2514	Designated Donations	52,812	52,900	1,060	50,000	3,960
Total Designated Treasury Funds			112,921	113,100	2,270	54,000	61,370
Total Designated Funds			37,486,335	38,588,765	1,156,550	4,642,000	35,103,314
IMPACT FEES:							
1120	2520	Sub Division Fees	9,911	10,000	300	0	10,300
1126	2526	Incorp. Park Acquisition	211,238	211,300	6,340	150,000	67,640
1127	2527	Incorp. Park Development	618,344	618,400	18,560	30,000	606,960
1128	2528	Incorp. District Facilities	648	700	30	80,000	-79,270
Total Incorporated Impact Fees			830,230	830,400	24,930	260,000	595,330
1121	2521	Unincorp Park Acquisition	44,184	44,200	1,330	30,000	15,530
1122	2522	Unincorp. Park Development	154,078	154,100	4,630	51,000	107,730
1124	2524	Unincorp. District Facilities	58,551	58,600	1,760	48,000	12,360
Total Unincorporated Impact Fees			256,814	256,900	7,720	129,000	135,620
Total Impact Fees			1,096,954	1,097,300	32,950	389,000	741,250
TOTAL FUNDS			39,193,289	39,746,065	1,189,500	5,031,000	35,904,564

Notes: * No County Fund account number.

Impact Fee Funds used for projects according to location (Unincorporated or Incorporated) and by Type (Park Acquisition, Development, and Facilities).



Paradise Recreation & Park District

6626 Skyway
 Paradise, CA 95969
 Email: info@ParadisePRPD.com

Phone: 530-872-6393
 Fax: 530-872-8619
 Website: www.ParadisePRPD.com

Resolution #24-06-2-540

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ADOPTING THE FINAL GENERAL RESERVE, ACCUMULATIVE CAPITAL OUTLAY RESERVE, AND IMPREST CASH RESERVE FOR THE 2024-2025 FISCAL YEAR.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District desires to make provisions for General Reserve, Accumulative Capital Outlay Reserve (Exhibit A), and Imprest Cash Reserve for the 2024-2025 budget year as follows:

Reserves				
Fund	Code	Amount		
Imprest Reserve	1005	300		
Accumulated Capital Outlay (ACO)	1012	56,700		
General Reserve	1013	3,000		
Designated Treasury Funds	1100	148,806		
Impact & Development	1119	790,446		
Reserves	1033	38,475,665	Maximum Reserve	
CalPERS 115 Trust	1033.01	-		500,000
Capital Improvement & Acquisition	1033.02	12,455,664		25,000,000
Current Operations	1033.03	6,000,000		8,000,000
Designated Project/Special Use/Grant Matching	1033.04	1,100,000		1,500,000
Future Operations	1033.05	18,000,000		25,000,000
Technology	1033.06	150,000		150,000
Vehicle Fleet & Equipment	1033.07	770,000		1,000,000
Total		39,474,917		

FURTHER, BE IT RESOLVED that the Board of Directors approve the reserve provisions as detailed on Exhibit B.

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 12th day of June 2024, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

 Robert Anderson, Chairperson

 Steve Rodowick, Secretary

Paradise Recreation and Park District

2024-2025
ACCUMULATIVE CAPITAL OUTLAY RESERVE
(Obligated)

*** 360 STRUCTURES AND IMPROVEMENTS**

STRUCTURES AND IMPROVEMENTS	Obligated
Aquatic Park	\$ 5,000
Bille Park	\$ 2,000
Coutolenc Park	\$ 2,000
Crain Park	\$ 700
Lakeridge Park	\$ 5,000
Land Acquisition (Incorporated)	\$ 15,000
Land Acquisition (Unincorporated)	\$ 15,000
Moore Road Facility	\$ 3,000
Noble Park	\$ 3,000
Terry Ashe Recreation Center	\$ 3,000
Vehicle/Equipment	\$ 3,000
TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:	\$ 56,700

* Accumulative Capital Outlay Reserve Funds are being allocated to structures, improvements and equipment to help achieve the District’s long term and short-term capital improvement plan.



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Exhibit B
 Resolution #24-06-2-540

To: Graciela Gutierrez, Auditor-Controller
 From: Paradise Recreation and Park District
 Date: June 12, 2024
 Subject: Provision for Reserves for Fiscal Year 2024-2025

Please make reserve provisions for the 2024-2025 budget year as follows for the Paradise Recreation and Park District:

<i>DESCRIPTION</i>	<i>BALANCE 6/30/23</i>	<i>DECREASE OR CANCEL</i>	<i>INCREASE OR NEW RESERVES</i>	<i>TOTAL 2024-2025 BUDGET</i>
Imprest Cash Reserve	\$ 300.00	\$ -0-	\$ -0-	\$ 300.00
General Reserves	3,000.00	-0-	-0-	3,000.00
Accumulated Capital Outlay	<u>606,700.00</u>	<u>-550,000</u>	<u>-0-</u>	<u>56,700.00</u>
TOTAL RESERVES:	\$610,000.00	-550,000	-0-	\$60,000.00

The governing Board of Directors, by majority vote, has approved the reserve provisions noted above.

 Robert Anderson, Board Chairperson

 Steve Rodowick, Board Secretary

005016

Paradise Recreation and Park District
Board of Directors Regular Meeting
 Terry Ashe Recreation Center
 May 8, 2024

MINUTES

1. CALL TO ORDER:

Board Chairperson Robert Anderson called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:00 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson Anderson led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Robert Anderson (Chairperson), Jen Goodlin (Vice-Chairperson). Steve Rodowick (Secretary), Mary Bellefeuille (Director), Al McGreehan (Director).

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeny (Assistant District Manager Jeff Dailey (Recreation Supervisor), Catherine Merrifield (District Accountant), Sunny Quigley (Administrative Assistant II) Scott Amick (Recreation Supervisor), Sarah Hoffman (Board Clerk), Eddie Valadez (Recreation Leader III), and Cayleb Reilly Recreation Leader III)

1.3 WELCOME GUESTS:

John Stonebraker, Tony Garibay, Cassidy Guess

1.4 SPECIAL PRESENTATIONS: Elements Youth Advisory Council Phase 1 Report (Eddie Valadez, Cayleb Reilly, Tony Garibay, Cassidy Guess)

2. PUBLIC COMMENT: No

3. CONSENT AGENDA:

3.1. Board Minutes: Regular Meeting of April 10, 2024

3.2. Correspondence: Butte County Fish & Game Commission grant award letter.

3.3. Payment of Bills/Disbursements (Warrants and Checks Report)

Check # 057025 - 057129 and ACHs

3.4. Information Items (Acceptance only): Safety Committee Minutes of April 18, 2024

Board Clerk Hoffman pulled Item 3.1 from the Consent Agenda.

MOTION: Approve Consent Agenda items 3.2, 3.3, and 3.4 **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

005017

Items pulled from Consent Agenda**3.1. Board Minutes: Regular Meeting of April 10, 2024.**

Board Clerk Hoffman identified corrections to the minutes.

MOTION: Approve meeting minutes from April 10, 2024. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

4. COMMITTEE REPORTS:**4.1. Finance Committee Meeting of April 11, 2024.****4.2. Personnel Committee Meeting of April 16, 2024.****4.3. Personnel Committee Meeting of April 30, 2024.****5. OLD BUSINESS:**

5.1. Donation of Properties – The District has an opportunity to accept the donation of real estate of 3 separate parcels in Paradise (Assessor’s Parcel Numbers (APNs): 1) APN 051-230-059-000 (David Schott Revocable Inter Vivos Trust); 2) APN 055-190-023-000) (Ronald G. Knauff Living Trust); and 3) APN 055-201-025-000 (Reed Family Trust). The BOD may adopt with a single motion to adopt all resolutions or to take each one separately. The Recreation and Park Committee recommends Board review and acceptance. Recommendation: Approve Resolutions: 1) #24-05-1-534; 2), #24-05-2-535, and 3) #24-05-3-536 to accept the Donations and Authorize the District Manager Signatory Authority to complete the transactions.

Public Comment: Citizen Stonebraker

MOTION: Approve Resolution #24-05-1-534 as further amended per discussion. **MADE BY:** McGreehan. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 4 (Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** Anderson. **ABSENT:** 0.

MOTION: Approve Resolution #24-05-2-535 with the correction of including the APN number in the resolution title. **MADE BY:** Rodowick. **SECOND:** Goodlin. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

MOTION: Approve Resolution #24-05-2-536 with the resolution title amended to include the APN number in the title and adding the word “potentially,” to the 3rd paragraph before the word expands. **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

A break was requested and approved with Board concurrence. The meeting went into break at 7:30 PM and resumed at 7:40 PM.

5.2. OPR Grant Agreement and Resolution. – The District has been working with the Town of Paradise and partners related to the Buffer Project and other measures to improve wildfire safety in the Community. The collaboration has resulted in developing a successful grant application for

005018

the California Office of Planning and Research (OPR) (Grantor) Regional Resilience Grant Program. The grant provides approximately \$638,714 in funding and serves as a match for other grants. The project will help ensure that we have useful information to bring back to the community and decision makers. **Recommendation: Approve Resolution #24-05-4-537 and Authorize the District Manager to work with legal counsel to complete the Agreement with the Grantor and Agreements with Consultants identified in the proposal.**

Public Comment: Citizen Stonebraker

MOTION: Approve Resolution #24-05-4-537 and Authorize the District Manager to work with legal counsel to complete the Agreement with the Grantor and Agreements with Consultants identified in the proposal **MADE BY:** McGreehan. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6. NEW BUISNESS

6.1. Jordan Hill OHV RFP Response Proposal. – The District sent out a Request for Proposal regarding a feasibility study to be done on the Jordan Hill Road Off Highway Vehicle on March 15, 2024. The District went over the submitted proposals and chose the proposal submitted by ICF Jones & Stokes, Inc. (ICF). Recommendation: Authorize District Manager to accept the proposal from ICF Jones & Stokes, Inc. (ICF) and authorize the District Manager to complete a PRPD agreement with the consultant and our legal counsel.

Public Comment: Citizen Stonebraker

MOTION: Authorize District Manager to accept the proposal from ICF Jones & Stokes, Inc. (ICF) and authorize the District Manager to complete a PRPD agreement with the consultant and our legal counsel. **MADE BY:** Rodowick. **SECOND:** McGreehan. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6.2. Finalized Audit for Fiscal Year (FY) 2021-2022. – The District received the Final 2021-2022 audit report from Harshwal & Company LLC. The Finance Committee reviewed the findings (4/11/2024) and recommends BOD consideration. Recommendation: Accept the FY 2021-22 Fiscal Year final audit report.

MOTION: Accept the FY 2021-22 Fiscal Year final audit report. **MADE BY:** Bellefeuille. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6.3. Approve the Fiscal Year (FY) 2024-2025 Preliminary Budget and Set Public Hearing Date - The PRPD Board of Directors will consider adopting the FY 2024-2025 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date for June 12, 2024, during the Regular Board Meeting at which time the adoption of the final budget for FY 2024-2025 may follow the public hearing. Recommendation: Approve the Preliminary Budget and set a Public Hearing Date for June 12, 2024.

005019

Public Comment: Citizen Stonebraker

MOTION: Approve the Preliminary Budget and set a Public Hearing Date for June 12, 2024. **MADE BY:** Bellefeuille. **SECOND:** Goodlin. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

6.4. Resolution # 24-05-5-538- Director Al McGreehan is running for Chief Financial Officer for the CARPD Board. The District is looking to approve a resolution in support of his candidacy. Recommendation: Approve Resolution #24-05-5-538.

Public Comment: Citizen Stonebraker

MOTION: Approve Resolution #24-05-5-538. **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 5 (Anderson, Goodlin, Rodowick, Bellefeuille, and McGreehan). **NOES:** 0. **ABSENT:** 0.

7. REPORTS

7.1 District Report

7.2 Board Liaison Reports

A break was requested and approved with Board concurrence. The meeting went into break at 9:03 PM and resumed at 9:15 PM.

8. CLOSED SESSION:

The meeting went into Closed Session at 9:18 PM to discuss:

8.1. 54956.8, to discuss Real Estate Negotiations within District Boundaries.

8.2. 54957.6, Employee Salary and Wage Negotiations.

The meeting resumed at 11:25 PM. Chairperson Anderson gave a brief report on both Closed Session items.

9. BOARD COMMENT:

10. ADJOURNMENT:

Chairperson Anderson adjourned the meeting at 11:28 PM until the next Regular Board meeting, scheduled for June 12, 2024, at 6:00 p.m. at the Terry Ashe Recreation Center,

Robert Anderson, Chairperson

Steve Rodowick, Secretary

PARADISE RECREATION & PARK DISTRICT
COUNTY MONTHLY CHECK REGISTER

Fund 2510

May

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES

057131-057147	5/1/2024		Payroll Summary	13,797.41			13,797.41	

Direct Deposit	5/1/2024		Payroll Summary	32,882.15			32,882.15	

057181-057201	5/15/2024		Payroll Summary	14,465.31			14,465.31	

Direct Deposit	5/15/2024		Payroll Summary	33,411.89			33,411.89	

057235-057249	5/29/2024		Payroll Summary	12,137.86			12,137.86	

Direct Deposit	5/29/2024		Payroll Summary	32,863.33			32,863.33	

057148	5/10/2024		VOYA INSTITUTIONAL TRUST CO	350.00			350.00	
057149	5/10/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
057150	5/10/2024		THOMAS ACE HARDWARE		2,132.08		2,132.08	
057151	5/10/2024		BRIAN BERNEDO INC BERNEDO		5,450.00		5,450.00	
057152	5/10/2024		PARADISE RECREATION & PARKS	32,882.15			32,882.15	A
057153	5/10/2024		MILLIMAN		14,495.00		14,495.00	B
057154	5/10/2024		NHA ADVISORS		7,537.50		7,537.50	B
057155	5/10/2024		O'REILLY AUTO PARTS		125.69		125.69	
057156	5/10/2024		ACME TOILET RENTALS LLC		414.40		414.40	
057157	5/10/2024		PAYLESS BUILDING SUPPLY		105.66		105.66	
057158	5/10/2024		VERIZON WIRELESS		94.16		94.16	
057159	5/10/2024		HARRY BURLESON		724.50		724.50	
057160	5/10/2024		RITE OF PASSAGE JOURNEYS		1,500.00		1,500.00	
057161	5/10/2024		KEN'S PARADISE HITCH & WELD		25.86		25.86	
057162	5/10/2024		AT&T		2,579.93		2,579.93	
057163	5/10/2024		SANTY GRAY		200.00		200.00	
057164	5/10/2024		LILITA WOOD		250.00		250.00	
057165	5/10/2024		FOOTHILL MILL & LUMBER CO		258.63		258.63	
057166	5/10/2024		JC NELSON SUPPLY CO		1,970.61		1,970.61	
057167	5/10/2024		BUTTE COUNTY NEAL ROAD LANDFILL		10.00		10.00	
057168	5/10/2024		INLAND BUSINESS SYSTEMS		511.42		511.42	
057169	5/10/2024		WEX BANK		2,212.50		2,212.50	
057170	5/10/2024		DE LAGE LANDEN FINANCIAL SERV		233.68		233.68	
057171	5/10/2024		CINDY RANKIN		30.00		30.00	Refund
057172	5/10/2024		CHICO STATE ENTERPRISES		1,458.27		1,458.27	
057173	5/10/2024		HYDROTEC SOLUTIONS INC		520.00		520.00	
057174	5/10/2024		NORTH STATE SCREENPRINTING		1,615.22		1,615.22	
057175	5/10/2024		MT LASSEN TROUT FARMS INC		7,544.11		7,544.11	
057176	5/10/2024		CPRS		1,020.00		1,020.00	
057177	5/10/2024		ODP BUSINESS SOLUTIONS LLC		252.94		252.94	
057178	5/10/2024		RCAC		16,217.99		16,217.99	B
057179	5/10/2024		TOYON LABS INC		10,000.00		10,000.00	B
057180	5/10/2024		ELAN FINANCIAL SERVICES		652.30		652.30	
057202	5/17/2024		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
057203	5/17/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
057204	5/17/2024		PARADISE RECREATION & PARKS	33,411.89			33,411.89	A
057205	5/17/2024		INDUSTRIAL POWER PRODUCTS		111.77		111.77	
057206	5/17/2024		HARRY BURLESON		1,228.50		1,228.50	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
057207	5/17/2024		SARAH HOFFMAN		10.25		10.25	
057208	5/17/2024		VERIZON WIRELESS		788.69		788.69	
057209	5/17/2024		KELLER SUPPLY COMPANY		8,191.04		8,191.04	
057210	5/17/2024		UMPQUA BANK		6,303.82		6,303.82	
057211	5/17/2024		CHICO STATE UNIVERSITY		337.50		337.50	
057212	5/17/2024		PG&E		146.57		146.57	
057213	5/17/2024		STREAMLINE		360.00		360.00	
057214	5/17/2024		DAVID AZEVEDO		100.00		100.00	Refund
057215	5/17/2024		BECCA BRADLEY		100.00		100.00	Refund
057216	5/17/2024		CASEY DOWNHAM		100.00		100.00	Refund
057217	5/17/2024		MOREA MARTIN		300.00		300.00	Refund
057218	5/17/2024		MEEHOS		100.00		100.00	Refund
057219	5/17/2024		PARADISE CHOCOLATE FEST		1,029.00		1,029.00	Refund
057220	5/17/2024		ANNA PETROVA-MAYOR		30.00		30.00	Refund
057221	5/17/2024		REDLINE INSTALLATIONS		149.24		149.24	Refund
057222	5/17/2024		FERMIN RODRIGUEZ		100.00		100.00	Refund
057223	5/17/2024		KHRYSTIE SHOEMAKER		100.00		100.00	Refund
057224	5/17/2024		KEVIN YOUNBLOOD		80.00		80.00	Refund
057225	5/17/2024		CALIFORNIA SPECIAL DISTRICT		557.92		557.92	
057226	5/17/2024		EMPLOYMENT DEVELOPMENT		2,633.95		2,633.95	
057227	5/17/2024		JENNIFER ARBUCKLE		3,298.85		3,298.85	
057228	5/17/2024		TERRY WILLIAMS		104.00		104.00	Refund
057229	5/17/2024		FGL ENVIRONMENTAL		116.00		116.00	
057230	5/17/2024		NORTHSTATE AGGREGATE INC		723.55		723.55	
057231	5/17/2024		STONE RIDGE TERMITE & PEST		200.00		200.00	
057232	5/17/2024		ODP BUSINESS SOLUTIONS LLC		269.75		269.75	
057233	5/17/2024		TREE OF LIFE		3,200.00		3,200.00	
057234	5/17/2024		HEIDI FRY		35.00		35.00	Refund
057250	5/31/2024		PRINCIPAL LIFE INSURANCE COMPA	175.59			175.59	
057251	5/31/2024		VISION SERVICE PLAN	213.69			213.69	
057252	5/31/2024		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
057253	5/31/2024		MISSION SQUARE RETIREMENT	1,325.00			1,325.00	
057254	5/31/2024		PARADISE RECREATION & PARKS	1,137.54			1,137.54	
057255	5/31/2024		PARADISE RECREATION & PARKS	32,863.33			32,863.33	A
057256	5/31/2024		MARY BELLEFEUILLE		956.88		956.88	C
057257	5/31/2024		JEFF DAILEY		100.00		100.00	D
057258	5/31/2024		SUNNY QUIGLEY		80.35		80.35	C
057259	5/31/2024		MELTON DESIGN GROUP		7,567.62		7,567.62	
057260	5/31/2024		NORTHERN RECYCLING & WASTE		1,561.10		1,561.10	
057261	5/31/2024		DOBRICH		590.00		590.00	
057262	5/31/2024		HYDROTEC SOLUTIONS INC		380.00		380.00	
057263	5/31/2024		ALHAMBRA		233.65		233.65	
057264	5/31/2024		EXTRA SELF STORAGE		1,560.00		1,560.00	
057265	5/31/2024		DEPARTMENT OF JUSTICE		64.00		64.00	
057266	5/31/2024		COMCAST		96.68		96.68	
057267	5/31/2024		NAPA AUTO PARTS		18.08		18.08	
057268	5/31/2024		PERKINS MOBILE AUTO GLASS		475.00		475.00	
057269	5/31/2024		PG&E		5,988.47		5,988.47	
057270	5/31/2024		PAPE MACHINERY INC		147.85		147.85	
057271	5/31/2024		BASIC BENEFITS		50.00		50.00	
ACH	5/3/2024		ACH STATE PR TAXES	2,140.30			2,140.30	
ACH	5/3/2024		ACH FED PR TAXES	14,149.32			14,149.32	
ACH	5/10/2024		ACH CALPERS	9,697.96			9,697.96	
ACH	5/10/2024		ACH CALPERS	7,986.72			7,986.72	
ACH	5/10/2024		STATE PR TAXES	2,069.77			2,069.77	
ACH	5/10/2024		FED PR TAXES	13,904.24			13,904.24	
ACH	5/24/2024		ACH CALPERS	8,209.61			8,209.61	
ACH	5/24/2024		ACH CALPERS	2,931.75			2,931.75	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
ACH	5/31/2024		ACH STATE PR TAXES	1,976.47			1,976.47	
ACH	5/31/2024		ACH FED PR TAXES	13,265.10			13,265.10	

TOTALS				182,340.43	130,817.53	0.00	313,157.96	
GRAND TOTALS				222,741.01	130,817.53	0.00	353,558.54	

Refunds = 2,357.24

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Buffer project studies
- C) Reimbursement
- D) Start-up money for the Paradise Pool



Paradise Recreation & Park District

6626 Skyway
Paradise, CA 95969
Email: info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
Website: www.ParadisePRPD.com

SAFETY COMMITTEE MEETING Report/Minutes

DATE: May 16, 2024, at 8:30 a.m.
LOCATION: Teams
ATTENDANCE: Sarah Hoffman, Administrative Assistant III
Kristi Sweeney, Assistant District Manager
Dan Efseaff, District Manager
Mark Cobb, Park Supervisor
Jeff Dailey, Recreation Supervisor

ABSENT:

FACILITATOR: Jeff Dailey, Recreation Supervisor

#####

- 1. **CALL TO ORDER:** 8:31 AM
- 2. **MINUTES:**
 - District Manager Efseaff moved to approve the minutes from the April 15, 2024, Safety Committee meeting. Park Supervisor Cobb seconded the motion. The rest of the committee members present concurred.
- 3. **SAFETY AND HEALTH ISSUES DISCUSSED:**
 - a. THE FOLLOWING SAFETY MEETINGS WERE HELD:
 - April 24 , 2024 Listening and Being Present
Led by Theresa Casaulong, Park Maintenance II Awareness
 - May 1, 2024 Awareness
Led by Andrea Millward, Park Maintenance
 - May 8, 2024 Wood Chipper
Led by Spencer Strauss, Park Maintenance III

b. DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:

- None

c. ACCIDENT/INCIDENT REPORTS:

- April 17, 2024- A child in Tiny Tots bit another child in Tiny Tots. There was no blood, just a mark.

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since April 30,2024
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N0290001

4. MISCELLANEOUS:

Kristi mentioned that Kristen has been working on the ICS Plan forms and that she would like to bring them to the committee once they are done.

Next Safety Meeting Date: June 20, 2024, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:43 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board

https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2024/SC_24.0516/24.0516.DRAFT.Minutes.Draft.docx

Staff Report

June 12, 2024



DATE: 5/15/2024
 TO: Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: 2024 District Manager Evaluation and Employment Agreement

Report in Brief

Starting in January 2024, Staff provided the Personnel Committee with a calendar and suggested process for evaluation of the District Manager. The Committee proceeded to collect responses from BOD members and selected PRPD (supervisors and others that work closely with the District Manager). On 5/30/2024, the Personnel Committee provided a preliminary review and at the 5/8/2024 BOD meeting, presented findings to the BOD in closed session. At that meeting, the BOD discussed the District Manager Evaluation and Employment Agreement. The District Manager suggested the following goals for the next performance period:

1. By March 2025, deliver an inaugural update on the Strategic Plan, ensuring all key components are reviewed and updated as necessary for alignment with current priorities and opportunities.
2. By June 2025, report to the Board of Directors on the status of remaining insurance-related tasks, including the completion of the aquatic recreation center, initiation of the shop facility project, and progress in planning the Moore Road playground.
3. By June 2025, Continue progress on grant projects and provide regular updates to the Board of Directors on major construction and program efforts, ensuring milestones are tracked and detailed progress reports are delivered.

The BOD found District Manager's performance satisfactory and directed staff to prepare an amendment to effective date of the evaluation and any salary adjustment to match the employee's hire date, thus bringing the position into alignment with the practice for other District employees.

Recommendation: *Adopt Amendment to Employment Agreement as presented.*

Document2
5/15/2024

AMENDMENT TO EMPLOYMENT AGREEMENT

The Employment Agreement effective July 1, 2020 and Amendment effective June 9, 2022, between Paradise Recreation and Park District, a California recreation and park district (the “District”) and Dan Efseaff (“Efseaff”) is amended as follows:

Section 3.a. (Salary and Benefits) of the Agreement is amended to state that any salary adjustments will be effective as of Efseaff’s hire date anniversary (June 12).

Except as amended above, the Employment Agreement shall remain in full force and effect and shall be binding upon the parties.

Approved by the Board of Directors on June 12, 2024, at Paradise, California.

DISTRICT:

Paradise Recreation and Park District

By: _____
Robert Anderson, Chair
Board of Directors

EFSEAFF:

By: _____
Dan Efseaff

Finance Committee Report

May 9, 2024



DATE: 5/10/2024
 TO: PRPD Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: May Finance Committee Report

Attendance: Committee Members: Al McGreehan, Chairperson: and Steve Rodowick, Member
 Staff Members: Dan Efseaff, District Manager; Catherine Merrifield, District Accountant; Sarah Hoffman, Administrative Assistant III

Chair McGreehan The Committee meeting was called to order 3:00 PM

The Committee met to:

1. Review Draft of Updated Fee Schedule

Assistant Manager Sweeney briefly explained that the fee schedule hasn't been adjusted since 2015, and that it was time to start moving forward with a new fee structure. She stated that this was a rough draft and still needed work but wanted to get feedback.

There was a conversation about the cost assumptions within the worksheet and some questions on how the numbers were calculated. Assistant District Manager Sweeney provided feedback and took note of the requested changes.

2. Review FY2024-25 Preliminary Budget Summary

District Manager Efseaff gave a brief introduction on the budget narrative. There was a short discussion on some of the budget narrative items and District Manager Efseaff provided feedback. The committee then agreed that the item could move to the Full Board and revisited during the budget hearing.

The Committee adjourned at 3:54 PM

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2024/FC_24.0411/FC.Report.24.0411.docx
 6/4/2024

Staff Report

June 12, 2024



DATE: 5/31/2024
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: Yellowstone Kelly Trail (YKT) Bike Skills Features and Amenities - Consulting Agreement with American Ramp Company (ARC)

Report in Brief

At the June 8, 2022 meeting, the Board of Directors approved a Memorandum of Understanding (MOU) between PRPD and Butte County accepting funds (\$20,000) toward the design work of a recreational trail and bike skills feature and other supporting amenities along the YKT Corridor. Following the issuance of a Request for Proposals (RFP) and responsive proposal from the American Ramp Company (ARC) (Consultant), the BOD authorized completion of an agreement. The Consultant will review corrections and suggestions and complete the next version of the plan by the end of June.

Recommendation: Review and accept the plan with proposed modifications.

Attachments:

- A. Yellowstone Kelly Trail (YKT) Bike Skills Features and Amenities Plan. American Ramp Company (ARC).

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2023/23.0308/YSKHT.Bike.Skills.23.0223.docx
6/3/2024

Paradise Recreation & Park District

Summary Hourly Rate Scale

All Positions

Effective Date: 7/1/2024

Fiscal Year -

2024-2025

Date Approved: Proposed

Calendar Year:

2024

Version Date: 5/9/2024

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)

FULL-TIME - Hourly Rate

ADMINISTRATIVE ASSISTANT I	Admin	19.38	19.96	20.56	21.18	21.82	22.48	23.16	23.86
ADMINISTRATIVE ASSISTANT II	Admin	23.95	24.67	25.41	26.17	26.96	27.77	28.61	29.47
ADMINISTRATIVE ASSISTANT III	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94
ASSISTANT DISTRICT MANAGER	Admin	45.13	46.49	47.88	49.32	50.80	52.33	53.90	55.52
DISTRICT ACCOUNTANT	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94
SPECIAL PROJECTS MANAGER	Admin	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45
PARK MAINTENANCE I	Park	17.72	18.25	18.80	19.37	19.95	20.55	21.17	21.81
PARK MAINTENANCE II	Park	22.47	23.14	23.84	24.56	25.30	26.06	26.84	27.65
PARK MAINTENANCE III	Park	28.34	29.19	30.07	30.98	31.91	32.87	33.86	34.88
PARK SUPERINTENDENT	Park	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15
PARK SUPERVISOR	Park	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00
RECREATION COORDINATOR	Rec	19.64	20.24	20.85	21.48	22.13	22.79	23.48	24.19
RECREATION SPECIALIST	Rec	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45
RECREATION SUPERINTENDENT	Rec	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15
RECREATION SUPERVISOR	Rec	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00

PART-TIME - Hourly Rate

MAINTENANCE

PARK AIDE	Park	16.00							
PARK ASSISTANT I	Park	16.00	16.50	17.00					
PARK ASSISTANT II	Park	16.75	17.25	17.75					
PARK ASSISTANT III	Park	17.50	18.00	18.50	19.00	19.50			

RECREATION

RECREATION COORDINATOR	Rec	18.75	19.75	20.75	21.75	22.75			
RECREATION LEADER I	Rec	16.00	16.50	17.00					
RECREATION LEADER II	Rec	16.75	17.25	17.75					
RECREATION LEADER III	Rec	17.50	18.00	18.50	19.00	19.50			
RECREATION SPECIALIST	Rec	25.00	26.00	27.00	28.00	29.00			

SWIM POOL

CASHIER	Rec	16.50	17.00	17.50					
INSTRUCTOR ASSISTANT	Rec	16.00	16.50	17.00					
LIFEGUARD INSTRUCTOR	Rec	16.75	17.25	17.75					
POOL MANAGER	Rec	19.75	20.25	20.75	21.25	21.75			
POOL SUPERVISOR	Rec	18.50	19.00	19.50	20.00	20.50			
SENIOR GUARD	Rec	17.25	17.75	18.25					
SWIM AIDE	Rec	16.00							

OFFICE

ADMIN ASSISTANT AIDE	Admin	16.00							
ADMINISTRATIVE ASSISTANT I (PT)	Admin	18.50	19.50	20.50	21.50	22.50			
ADMINISTRATIVE ASSISTANT II (PT)	Admin	20.50	21.50	22.50	23.50	24.50			
SPECIAL PROJECTS MANAGER	Admin	25.00	26.00	27.00	28.00	29.00			
INTERN	TBD	16.00	18.00	20.00	22.00	24.00			

Note: Grayed out positions - potential future organizational needs.

Encumbered Rate Multiplier

Full-Time	1.3
Part-Time	1.15



Paradise Recreation & Park District

6626 Skyway
 Paradise, CA 95969
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Resolution #24-06-3-541

FISCAL YEAR 2024-25 APPROPRIATION LIMIT

WHEREAS the Board of Directors of the Paradise Recreation and Park District desires to comply with California Department of Finance regulations under Proposition 4; and,

WHEREAS, the Board of Directors has established the Fiscal Year 2024-25 PRPD Appropriation Limit.

NOW, THEREFORE BE IT RESOLVED, that the Fiscal Year 2024-2025 PRPD Appropriation Limit is \$6,986,035.

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 12th day of June 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

 Robert Anderson, Chairperson

Attest:

 Steve Rodowick, Secretary

PARADISE RECREATION AND PARK DISTRICT
 6626 Skyway, Paradise, CA 95969
 (530) 872-6393

Staff Report

June 12, 2024



DATE: 5/31/2024
 TO: Board of Directors
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: Compliance with Proposition #4 (Resolution #24-06-3-541)

In compliance with California Department of Finance regulations under Proposition #4, the PRPD Board of Directors must adopt an appropriation limit by June each year.

The basis for establishing the 2024-25 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2024 at www.dof.ca.gov (see Statewide Responsibilities / Research / Demographic Research Unit, Price and Population factors used for Appropriations Limit calculations.)

- a. Price Factor: Section 7901 of the Government Code specifies that the percentage change in the lesser of the March to March U.S. All Urban Consumer Price Index (CPI) or California 4th quarter per capita personal income is to be used as an annual percent change in determining the appropriation limit. The percent change to be used is:

Per Capita Personal Income 3.62

- b. Population Percentage Change: The attached city and county population percentage changes were prepared pursuant to Sections 2227 and 2228 of the Revenue and Taxation Code and are calculated as of January 1, 2024. The change from January 1, 2023, to January 1, 2024, is used in setting the 2024-25 appropriation limit. The percent factor to be used is the Butte County Paradise figure of 16.14.

- c. Growth Factor Example:

Price:	3.62 converted to a ratio	1.0362
Population:	16.14 converted to a ratio	1.1614
Ration of Change:	1.0362 x 1.1614	1.2034

The change factor of 1.2034 is to be applied to the 2023-24 appropriation limit of \$5,805,042.00.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$6,986,035 for the 2024-25 Fiscal Year for the District. Revenues from the Proceeds of Taxes in excess of this amount would have to be returned to the taxpayers.

The District’s expectation in tax revenue for 2024-25 is \$1,227,600, which is far below this appropriation limit.



April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2024.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
 Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
Butte				
Biggs	-5.02	1,951	1,853	1,853
Chico	1.81	107,639	109,589	109,589
Gridley	-4.15	7,235	6,935	6,935
Oroville	-3.78	18,841	18,129	18,129
Paradise	16.14	9,205	10,691	10,691
Unincorporated	-4.82	61,708	58,731	58,731
County Total	-0.32	206,579	205,928	205,928

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

District Report

Meeting Date: June 12, 2024



DATE: 6/3/2024
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. Butte County Local Hazard Mitigation Plan (LHMP)- The District is participating in the LHMP planning process with the County and will update our annex with action items that allows for funding. We include a FEMA planning guidance fact sheet outlining the information on recent changes (Attachment A).

2. Administrative and Visitor Services

- a. Front Office – The front office has been very bust with facility reservations of all kinds. Many of our summer programs are also full.

3. Finance

- a. Routine Reports – Balance Sheet (Attachment B), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment C), Monthly Profit & Loss (Attachment D), Investment and Reserve (Attachment E), and Meeder Investment (Attachment F), and California Class (Attachment G).
 - i. Property Tax Deposit in April, \$494,250.76
- b. Impact Fees - For May, the District received \$5,209.46 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$3,762.93 and Grant Money Market = \$2,512.77.
 - ii. Meeder Investment Interest: \$130,392.96
 - iii. California Class Interest: \$4,680.01
 - iv. Tri Counties Bank: Money Market \$1,533.51
- d. Updates – Staff is finalizing the closing and will start the audit for Fiscal Year 2023-24.

4. Parks

- a. PRPD Pool – The maintenance staff have been working hard to get the pool ready for the 2024 swim season. As of June 1, 2024, the pool was ready for swimmers. (Figures 1 and 2)
- b. Trails – Trail crews worked hard to get the trails maintained for National Trails Day that happened on June 1, 2024. (Figures 3 through 5)

5. Programs

- a. Aquatics – The Paradise Pool was up and running for usage in early May with the Paradise Piranhas beginning their after-school usage on May 6th. The Piranhas will switch to early morning usage when school gets out for the summer. PRPD also hosted the Butte County Sheriff's search and rescue for training in the pool on May 18. PRPD began lifeguard training in the Paradise Pool on May 24 and will continue through June 2. There are 8 people participating in the training and the pool staffing is looking good.

Both the Paradise and Concow Pools will open to the public on June 10 with swim lessons beginning June 17. The Paradise Pool will host both the Boys and Girls Club and Achieve Charter's summer programs, while the Concow Pool will host the Golden Feather School District summer program.

- b. Summer Programs – In addition to the aquatics programming PRPD is gearing up for several programs starting in June. The adult softball leagues will begin in mid-June with several tournaments taking place in late June and July. Other summer programs include youth and adult golf lessons, pony 101 horseback riding, summertime tiny tots, tennis lessons, youth sports skills, ballet, and events including movies at the pool and pinewood derby.
- c. Outdoor Education for All – Staff ran field trips, excursions, and held meetings in accordance with the grant requirements.
 - i. Elements Youth Advisory Council
 - 1) Graduation – Student participants celebrated the culmination of this cohort experience at the Bille Park Pavilion. Enjoying a traditional Hispanic meal prepared on site by participants, students reflected on their experiences and expressed gratitude to the staff and administration that helped offer the Youth Advisory Council Experience
 - ii. Healing Trauma Through Nature – 11 field trips were hosted for the Butte Office of Education in May.
 - 1) Butte County Community School and Mesa Vista School – several classes joined PRPD staff for Kayaking at Paradise Lake, for rock climbing at the Terrain Park Climbing Center, for Disc Golfing at Magalia Community Park, and for a bike ride in Lower Bidwell Park.
- d. Astronomy on the Lake – 25 participants joined staff for a wonderful twilight paddle on the lake before watching a tour of the night sky. It was beautiful.
- e. Kayaking – Several classes were hosted by staff, including Mr. Efseaff, which were well attended. Rentals begin on May 25th, Supervisors are currently hiring parking enforcement officers as well as rental attendants for the recently painted container at Paradise Lake boat launch #2.
- f. Ridge Hiking Association (RHA) – In May 13 hikers hiked the Butte Creek Ecological Reserve with the CSU, Chico Ecotherapy program to experience a forest therapy session. BIG shout out to Josh, the forest therapy guide, for providing a great experience slowing down and listening to our surroundings (Figure 6). Everyone was open to the guided invitations and took the time and courage to share during group circles. (Figure 7) Anybody can join RHA by subscribing to the email list and joining the Facebook group.

Next Hike: Cohasset Beach Trail – June 8, 2024

6. Outreach and Development

- a. PATCH Partnership - Staff had a collegial coordination meeting with Paradise Arts and Theater Hub (PATCH) representatives and will set up a regular meeting time to check in. The discussion principally covered an update about the property search and current partner traffic, development and need for a business plan (with examples from other communities), the feasibility report (and potential options to complete it from an “in-house” memo to a third party completing it, and potential funding options (and resources available). The discussion also kept in mind the 2025 deadline. Future topics will cover the topics of the feasibility report. Staff requested that PATCH provide a BOD update later this year.

Concow Public Input Meeting – PRPD is hosting a Public Input Meeting at Crain Memorial Park in Concow on Wednesday, June 19th from 10am-12pm. Staff is seeking public insight on recreational opportunities for Concow School, Concow Lake, and Crain Park.

7. Volunteer Program

- a. Doom the Broom - Last Doom the Broom of the season at Crain Memorial Park. Volunteers joined from Paradise, Concow, and Chico with a mix of community members, California Climate Action Corps Fellows, Butte County Fire Safe Council, and California Conservation Corps members. Staff launched off the Neighbor-to-Neighbor program by connecting neighbors through volunteerism, land stewardship, and setting time aside for participants to connect through the “Fun in your neighborhood” connection component. (Figures 8 through 10)
- b. National Trails Day – This day provides the perfect opportunity to set off on a local trail with others in the community. Join the nationwide movement to give back to trails and build a world where everyone feels welcome and has access to enjoy the great outdoors. In celebration of National Trails Day PRPD is showing love to Bille Park trails. This day will launch us into June trail days at Paradise Lake.

National Trails date: June 1, 2024

Time: 9am – Noon

Location: Bille Park Expansion

- c. Paradise Lake – Fuel reduction and fire mitigation continues along the 5-mile trail. Staff have had assistance from Workability and the California Climate Action Corps. Starting in June volunteer days will continue once a week with the Boys and Girls Club C.R.E.W. program (Career Readiness Empowerment Workforce).

June Trail Dates: June 5, 12, 20, 26 **Time:** 9am – Noon

- d. Golden volunteer software – New volunteer tracking and registration system is now being used. Volunteer opportunities will still be posted on the PRPD website, but volunteers will need to register through Golden Volunteers. Participants can make their own account, and the software has a mobile app. This software is used in partnership with the California Volunteers Neighbor-to-Neighbor program.
- e. Pollinator Garden, Terry Ashe Recreation Center – Planting date is TBD. Walking path and landscape weed cloth is complete, final review of planting locations pending. (Figure 11)
- f. Chocolate Festival 2024 – A small group of PRPD volunteers helped on event set-up the day before and day of with registration, contestant assistant, and the Ecoteam.
- g. Crain Memorial Park – Volunteer opportunity to work on the native plant trail reducing fuels, invasive plant removal, trail construction, and creek clean up.

Date: June 21, 2024 **Time:** 9am – Noon **Location:** Crain Memorial Park, Concow

8. Project Development

- a. Strategic Growth Council Resiliency Center Grant – Staff have learned that the District’s \$9.8 million resiliency center grant funding request was denied. While the news was disheartening, staff were encouraged that the proposal scored well-enough to be #13 out of 66 applicants not awarded funding. Staff are meeting with representatives from the grant agency to gain insights on the strengths and weaknesses of our proposal in anticipation of future funding opportunities that may arise. The summary of grant attempts are presented in the table below.

Summary of Project Development (Proposals).

2019, 2020, 2021, 2022, 2023

Years: 2024

Status	Count	%	Total	%
03-Submitted	3	6%	\$1,240,000	2%
04-Approved	27	51%	\$12,856,410	18%
05-Denied	18	34%	\$46,686,245	67%
06-Not-Submitted	5	9%	\$8,825,000	13%
Total Submitted	53	100%	\$69,607,655	100%

9. Upcoming

- a. Classification and Compensation Study - Staff and CPS HR (Consultant) conducted a series of kick-off meetings and initiated interviews and surveys of staff following a recent all staff meeting (5/28/24).

Photographs



Figure 1. The PRPD pool is ready for the 2024 Swim Season.



Figure 2. The PRPD pool is ready for the 2024 Swim Season.



Figure 3. The trails were all cleared and ready to go for National Trails Day.



Figure 4. The waterfall at the grotto.



Figure 5. The new look-out deck at the grotto.



Figure 6. Forest therapy guide Josh, identifying plants.



Figure 7. Group circle share.



Figure 8. Introductions and talking about fun in their neighborhood (first part of connection component).



Figure 9. Action shot - Dooming the Broom!



Figure 10. Neighborhood connection component at the end of dooming the broom activity (second part of connection component).



Figure 11. Walking path and landscape weed cloth complete.

Attachments:

- A. FEMA planning guidance fact sheet on the LHMP process
- B. Balance Sheet
- C. YTD Profit & Loss Budget vs. Actual
- D. Monthly Profit & Loss
- E. Investment and Reserve
- F. Meeder Investment (Apr 2024)
- G. California Class

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0612/2024.0612.BOD.District.Report.docx
6/5/2024

Local Hazard Mitigation Planning – About and Resources

DID YOU KNOW?

- ✓ An approved LHMP is required to **apply for** a project in these programs:
 - Building Resilient Infrastructure and Communities (BRIC)
 - Flood Mitigation Assistance
- ✓ An approved LHMP allows FEMA to formally **award/obligate** a grant project for all FEMA Hazard Mitigation Assistance programs:
 - BRIC
 - FMA
 - HMGP and HMGP-Post Fire
- ✓ If you adopt your LHMP into the Safety Element of your General Plan, you could be eligible for increased cost sharing for Public Assistance (PA) under the California Disaster Assistance Act (CDAA) per California Assembly Bill 2140 (AB2140).
- ✗ An approved LHMP is **not** required to be eligible for standard cost sharing under Public Assistance (PA)
- ✗ An approved LHMP is **not** required to submit an application for the Hazard Mitigation Grant Program (HMGP); it is only needed at time of award/obligation.
- ✗ You do not need an approved LHMP to apply for or receive a planning grant to write or update an LHMP.

In addition to making your community eligible for receiving Hazard Mitigation Assistance (HMA) project grant funding, one of the largest benefits of developing a Local Hazard Mitigation Plan (LHMP) is the planning process itself. Bringing together your entire community to make decisions on what risks exist, what actions can be taken to reduce those risks, and how those actions should be prioritized, helps achieve buy-in from the whole community.

Your final LHMP will also have two strong components that can be incorporated into other local planning documents, such as the general plan, response plan, and evacuation plan, among others:

1. Risk Assessment

The Risk Assessment fully profiles the natural hazards that can impact your planning area. This includes location, history, probability, vulnerability and impact analysis that shows what is at risk if an event were to occur and what would happen.

2. Mitigation Actions

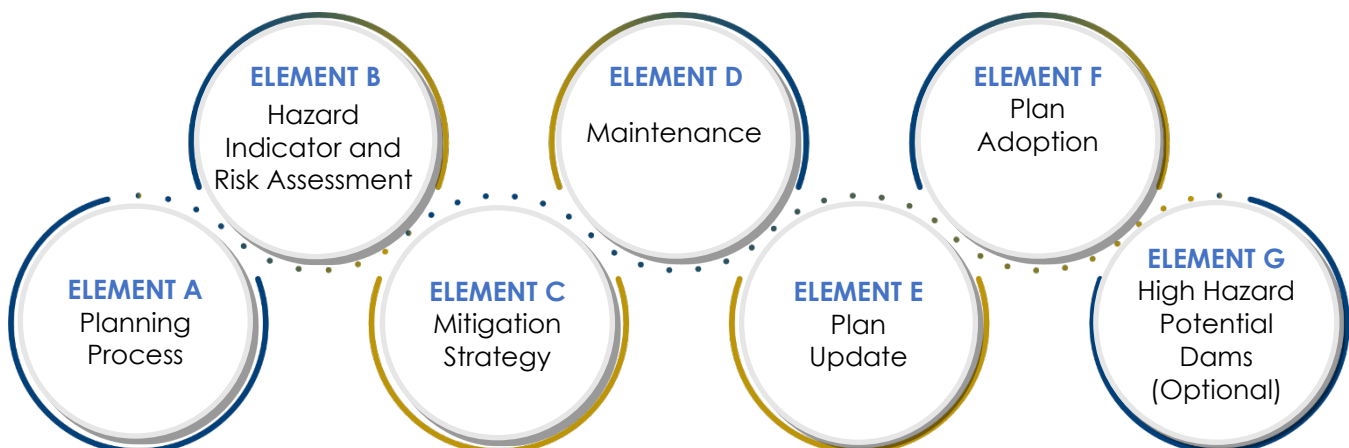
Based on the risk and capability assessments in the plan, the mitigation actions are the key actions your local government can take to mitigate the impacts of hazards in your most vulnerable communities. Mitigation actions are part of the Mitigation Strategy element.

LHMP Process / Elements

All LHMPs have six required elements and one optional element, as mandated by federal requirements and guidance. Your LHMP should document and explain all of them clearly. FEMA included worksheets in the Local Mitigation Planning Handbook to walk you through this process in chronological order (link on next page).



Contact the Cal OES Local Mitigation Planning Unit to get answers to questions or receive technical assistance on your LHMP: mitigationplanning@caloes.ca.gov



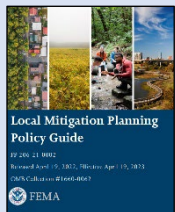
FEMA Issued New LHMP Guidance: What's New?

FEMA's Local Mitigation Planning Policy Guide, released April 2022 and effective April 2023, outlines the current standards to which FEMA and Cal OES review each LHMP. With the new 2023 Policy Guide in effect, the rules for writing a new or updating an existing LHMP have changed and even if you are an experienced local planner, the new guidance has some new requirements. As Cal OES continues to review and approve LHMPs, Local Planning Unit staff members continue to track common deficiencies requiring revisions. Remember that each plan must:

- Address climate change when discussing hazard probability, vulnerabilities, and impacts ([elements B1-e, B2-a, B2-b](#))
- Explicitly engage at-risk, underserved, and socially vulnerable populations when allowing any opportunities for stakeholders and the public to be involved, identify vulnerabilities, predict impacts, and determining mitigation strategies and actions ([elements A2-a, A3-a, B2-a, B2-b, C4-a, C4-b](#))
- Adequately address additional NFIP requirements and documentation ([element C2-a](#))
- Have discussion of impacts that include effects of climate change, changes in population patterns (migration, density, makeup of socially vulnerable populations) and changes in land use and development ([elements B2-b and E1-a](#))
- List state and federal major disaster declarations for the planning area since the last update when discussing previous hazard events ([element B1-d](#))
- Contain a mitigation strategy that includes an analysis of a comprehensive range of actions or projects that the participants consider to specifically address vulnerabilities identified in the risk assessment, specifically incorporating actions that benefit underserved communities and socially vulnerable populations, and documenting specific actions that are linked to vulnerabilities and impacts identified in the risk assessment ([element C4-a](#))
- Document the process for continued involvement of the public through implementation and maintenance ([elements D3-a, D3-b, and D3-c](#)).

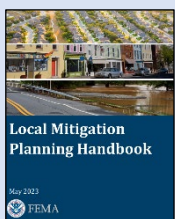
LHMP Guidance, Tools, and Resources

Cal OES and FEMA have a variety of guidance, tools, and resources to help communities develop LHMPs:



FEMA's Local Mitigation Planning Policy Guide outlines the current standards to which FEMA and Cal OES review each LHMP and should be read before starting the LHMP planning process to understand what must be included, tracked, and completed during the process. Appendix A is the Local Mitigation Plan Review Tool, where you demonstrate where every element is met throughout the LHMP document.

https://www.fema.gov/sites/default/files/documents/fema_local-mitigation-planning-policy-guide_042022.pdf



FEMA's Local Mitigation Planning Handbook has been one of the best tools for local governments to use in developing or updating an LHMP for over a decade. Updated in 2023, this document breaks the planning process out into specific tasks, and uses those tasks to outline key ideas, requirements, and steps to follow chronologically. The handbook provides examples, process worksheets, and best practices throughout each step in the process.

https://www.fema.gov/sites/default/files/documents/fema_local-mitigation-planning-handbook_052023.pdf



FEMA updated its free online Independent Study Program course, **IS-318 Local Hazard Mitigation Planning**, available for free on the Emergency Management Institute Website:

<https://training.fema.gov/is/courseoverview.aspx?code=IS-318.a>



Cal OES Hazard Mitigation Planning Division Website

<https://www.caloes.ca.gov/office-of-the-director/operations/recovery-directorate/hazard-mitigation/state-hazard-mitigation-planning/>

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06/03/24

Accrual Basis

PRPD
Balance Sheet
 As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	64,065.39
1001 · Tri Counties Bank Checking	224,720.36
1003 · Five Star Bank - Payroll	40,021.66
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-25,700.15
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
Total 1010 · Treasury Cash - 2510	604,999.85
1030 · Investments	
1031 · Five Star Bank Money Market	52,262.29
1032 · Five Star Bank Grant M. M.	687,803.39
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	5,107.87
1033.02 · Capital Improvement & Acquisit	10,069,857.96
1033.03 · Current Operations	5,999,301.56
1033.04 · Desig Proj/Sp Use/Grant Match	1,017,846.35
1033.05 · Future Operations	19,471,158.85
1033.06 · Technology	153,769.26
1033.07 · Vehicle Fleet & Equipment	788,846.35
Total 1033 · Investment Reserves	37,505,888.20
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	508,261.19
1036 · California Class	4,356.41
Total 1030 · Investments	38,759,826.08
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	11,613.93
1114.2 · Recreation Donations - Other	6,454.35
Total 1114.2 · Recreation Donations	18,068.28
1114.4 · General Donations	23,541.25
Total 1114 · Designated Donations-2514	52,426.74
Total 1100 · Designated Treasury Funds	112,536.00
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	44,183.85
1122 · Park Dev Unincorp - 2522	154,078.28
1124 · District Fac Unincorp - 2524	58,551.38
1126 · Park Acqui Incorp - 2526	211,238.19
1127 · Park Dev Incorp - 2527	618,343.77
1128 · District Fac Incorp - 2528	648.03
Total 1119 · Impact Fees	1,096,954.08
Total Checking/Savings	40,906,578.30
Other Current Assets	
1310 · Miscellaneous Receivables	-0.02

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06/03/24

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2024

	May 31, 24
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	40,911,636.04
Fixed Assets	
1710 · Land	975,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,398,496.78
1740 · Vehicles	110,908.61
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,759,675.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	81,204.73
1810.4 · CIP-OHV Study	3,208.03
Total 1810 · CIP-Planning	261,254.03
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	77,664.34
Total 1820 · CIP-Acquisition	111,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	222,390.48
1830.3 · CIP-Per Capita Program (PCP)	33,290.00
Total 1830 · CIP-Development	256,260.49
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	451.50
1840.2 · CIP-Cal Recycle	248,661.52
1840.4 · CIP-RTGGP Trails Grant	43,368.94
1840.5 · Existing Park Improvements	450,276.63
1840.6 · CIP-California ReLeaf (CRL)	26,230.64
1840.7 · Recovery Projects	11,347.69
1840.8 · CIP-Rotary Grant (PRF)	9,438.54
1840.9 · CIP-Rural Rec & Tourism (RRT)	18,671.00
Total 1840 · CIP-Facility & Park Amenities	809,693.63
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	98,661.72
1850.3 · Far Northern Grant (FNRC)	19,023.35
Total 1850 · CIP-Programs	118,008.11
1800 · Construction in Progress - Other	86,521.96
Total 1800 · Construction in Progress	1,642,903.68
Total Fixed Assets	4,806,028.74
Other Assets	
1900 · PCV Promissory Note	300,322.00

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06/03/24

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2024

	May 31, 24
1950 · Deferred Outflow - Pension	274,216.00
Total Other Assets	574,538.00
TOTAL ASSETS	46,292,202.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	36,868.67
Total Accounts Payable	36,868.67
Other Current Liabilities	
2100 · Payroll Liabilities	
2120 · Payroll Taxes Payable	-12,258.75
2130 · Health Benefits Payable	-18,916.37
2140 · FSA payable	-1,200.28
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	42,450.02
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	17,166.56
2193 · Vacation leave payable	44,205.95
Total 2190 · Accrued Leave Payable	61,372.51
Total 2100 · Payroll Liabilities	70,944.63
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	241,761.00
2440 · Deferred CIP Revenue	200,000.00
Total 2400 · Deferred Revenue	441,761.00
Total Other Current Liabilities	513,705.63
Total Current Liabilities	550,574.30
Long Term Liabilities	
2700 · FEMA Community Disaster Loan	60,454.95
2805 · CalPers Pension Liability	188,475.00
2806 · OPEB Liability	309,317.00
Total Long Term Liabilities	558,246.95
Total Liabilities	1,108,821.25
Equity	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
Total 3000 · General Fund Balances-2510	901,149.99
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	886,393.39
Total 3200 · Designated Fund Balances	1,024,225.15
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	40,675,692.07
3999 · Opening Balance Equity	-354,580.80

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06/03/24

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2024

	<u>May 31, 24</u>
Net Income	-251,800.06
Total Equity	45,183,381.53
TOTAL LIABILITIES & EQUITY	<u>46,292,202.78</u>

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PRPD

Profit & Loss Budget vs. Actual

06/03/24

July 2023 through May 2024

Accrual Basis

	Jul '23 - May 24	Budget	\$ Over Budget	% of B...
Ordinary Income/Expense				
Income				
4100 · Tax Revenue	1,146,371.51	1,146,000.00	371.51	100.0%
4200 · Impact Fee revenue	109,075.51	103,000.00	6,075.51	105.9%
4300 · Program Income	266,895.40	314,000.00	-47,104.60	85.0%
4350 · Concession & Merchandise sales	0.00	1,600.00	-1,600.00	0.0%
4400 · Donation & Fundraising Income	26,489.31	75,000.00	-48,510.69	35.3%
4500 · Grant Income	240,585.28	1,250,000.00	-1,009,414.72	19.2%
4600 · Other Revenue	24,330.06	485,000.00	-460,669.94	5.0%
4900 · Interest Income	1,032,888.04	1,187,200.00	-154,311.96	87.0%
Total Income	2,846,635.11	4,561,800.00	-1,715,164.89	62.4%
Gross Profit	2,846,635.11	4,561,800.00	-1,715,164.89	62.4%
Expense				
5000 · Payroll Expenses				
5010 · Wages & Salaries	1,654,649.76	2,079,700.00	-425,050.24	79.6%
5020 · Employer Taxes	130,496.67	165,900.00	-35,403.33	78.7%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	14,906.87			
5030.2 · Admin Fee for Active	366.49			
5030.3 · Admin Fee for Retired	151.86			
5030 · Employee Benefits - Other	301,087.03	504,300.00	-203,212.97	59.7%
Total 5030 · Employee Benefits	316,512.25	504,300.00	-187,787.75	62.8%
5040 · Workers Comp Expense	101,099.00	97,900.00	3,199.00	103.3%
5060 · Other Personnel Costs	9,513.78	14,400.00	-4,886.22	66.1%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 5000 · Payroll Expenses	2,212,271.46	2,862,200.00	-649,928.54	77.3%
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	1,093.30	3,400.00	-2,306.70	32.2%
5120 · Program Contract Labor	15,111.40	9,500.00	5,611.40	159.1%
5130 · Program Supplies	44,105.75	36,900.00	7,205.75	119.5%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
Total 5100 · Program Expenses	60,310.45	49,800.00	10,510.45	121.1%
5140 · Fundraising Expense	0.00	4,000.00	-4,000.00	0.0%
5200 · Advertising & Promotion	4,780.20	24,500.00	-19,719.80	19.5%
5220 · Bank & Merchant Fees	5,952.74	5,300.00	652.74	112.3%
5230 · Contributions to Others	9,052.00	20,000.00	-10,948.00	45.3%
5240 · Copying & Printing	14,208.30	17,700.00	-3,491.70	80.3%
5260 · Dues, Mbrshps, Subscr, & Pubs	33,192.33	30,000.00	3,192.33	110.6%
5270 · Education, Training & Staff Dev	5,462.29	17,800.00	-12,337.71	30.7%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	6,999.39	16,000.00	-9,000.61	43.7%
5284 · Program ET&F	99.43	8,400.00	-8,300.57	1.2%
5286 · Small Tools & Equipment	8,536.04	53,700.00	-45,163.96	15.9%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
Total 5280 · Equip., Tools & Furn (<\$5k)	15,634.86	78,100.00	-62,465.14	20.0%
5290 · Equipment Rental	89,590.82	171,100.00	-81,509.18	52.4%
5300 · Insurance	144,704.00	117,000.00	27,704.00	123.7%
5310 · Interest Expense	278.72	400.00	-121.28	69.7%
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	8,347.60	44,800.00	-36,452.40	18.6%
5334 · Legal	2,632.50	6,000.00	-3,367.50	43.9%
5336 · Engineering	0.00	300,000.00	-300,000.00	0.0%
5338 · Other Prof. & Outside Labor	128,282.09	310,000.00	-181,717.91	41.4%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
Total 5330 · Professional & Outside services	139,262.19	660,800.00	-521,537.81	21.1%

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PRPD

Profit & Loss Budget vs. Actual

06/03/24

July 2023 through May 2024

Accrual Basis

	Jul '23 - May 24	Budget	\$ Over Budget	% of B...
5340 · Postage & Delivery	605.08	1,500.00	-894.92	40.3%
5350 · Rent-Facility use fees	20,011.03	23,700.00	-3,688.97	84.4%
5360 · Repair & Maintenance				
5361 · Building R&M	3,360.45	7,000.00	-3,639.55	48.0%
5362 · Equipment R&M	3,655.01	20,000.00	-16,344.99	18.3%
5363 · General R&M	3,638.85	8,000.00	-4,361.15	45.5%
5364 · Grounds R&M	43,629.88	72,800.00	-29,170.12	59.9%
5365 · Pool R&M	38,471.27	40,000.00	-1,528.73	96.2%
5366 · Vehicle R&M	13,178.83	15,000.00	-1,821.17	87.9%
5367 · Janitorial	12,821.49	13,400.00	-578.51	95.7%
5368 · Security	3,580.38	3,600.00	-19.62	99.5%
5369 · Vandalism	848.76	2,400.00	-1,551.24	35.4%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5360 · Repair & Maintenance	123,184.92	182,200.00	-59,015.08	67.6%
5370 · Supplies - Consumable				
5372 · Office Supplies	13,595.05	15,000.00	-1,404.95	90.6%
5374 · Safety & staff supplies	8,531.60	15,000.00	-6,468.40	56.9%
5370 · Supplies - Consumable - Other	93.72	0.00	93.72	100.0%
Total 5370 · Supplies - Consumable	22,220.37	30,000.00	-7,779.63	74.1%
5380 · Taxes, Lic., Notices & Permits	8,856.47	8,000.00	856.47	110.7%
5390 · Telephone & Internet	23,078.27	19,800.00	3,278.27	116.6%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	2,267.07	11,000.00	-8,732.93	20.6%
5404 · Fuel	30,430.86	44,000.00	-13,569.14	69.2%
5406 · Meals	8,252.10	9,000.00	-747.90	91.7%
5408 · Mileage & Auto Allowance	552.78	2,000.00	-1,447.22	27.6%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
Total 5400 · Transportation, Meals & Travel	41,502.81	66,000.00	-24,497.19	62.9%
5410 · Utilities				
5412 · Electric & Gas	79,049.63	135,700.00	-56,650.37	58.3%
5414 · Water	27,153.79	32,000.00	-4,846.21	84.9%
5416 · Garbage	18,044.44	30,000.00	-11,955.56	60.1%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 5410 · Utilities	124,247.86	197,700.00	-73,452.14	62.8%
Total Expense	3,098,407.17	4,587,900.00	-1,489,492.83	67.5%
Net Ordinary Income	-251,772.06	-26,100.00	-225,672.06	964.6%
Other Income/Expense	-28.00			
Net Income	-251,800.06	-26,100.00	-225,700.06	964.8%

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06/03/24

Accrual Basis

PRPD
Profit & Loss
May 2024

	May 24
Ordinary Income/Expense	
Income	
4100 · Tax Revenue	494,250.76
4200 · Impact Fee revenue	5,209.46
4300 · Program Income	31,806.11
4400 · Donation & Fundraising Income	1,723.61
4600 · Other Revenue	10.00
4900 · Interest Income	134,155.89
	667,155.83
Total Income	667,155.83
Gross Profit	667,155.83
Expense	
5000 · Payroll Expenses	
5010 · Wages & Salaries	186,016.03
5020 · Employer Taxes	14,482.89
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,390.15
5030.2 · Admin Fee for Active	26.45
5030.3 · Admin Fee for Retired	14.46
5030 · Employee Benefits - Other	35,699.81
	37,130.87
Total 5030 · Employee Benefits	37,130.87
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	2,808.50
	240,438.29
Total 5000 · Payroll Expenses	240,438.29
5100 · Program Expenses	
5120 · Program Contract Labor	1,953.00
5130 · Program Supplies	2,588.08
	4,541.08
Total 5100 · Program Expenses	4,541.08
5200 · Advertising & Promotion	549.64
5220 · Bank & Merchant Fees	603.18
5240 · Copying & Printing	421.17
5260 · Dues, Mbrshps, Subscr, & Pubs	854.95
5270 · Education, Training & Staff Dev	1,241.88
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	286.32
	286.32
Total 5280 · Equip., Tools & Furn (<\$5k)	286.32
5290 · Equipment Rental	414.40
5310 · Interest Expense	280.66
5330 · Professional & Outside services	
5332 · Accounting	557.92
5334 · Legal	1,147.50
5338 · Other Prof. & Outside Labor	19,189.88
	20,895.30
Total 5330 · Professional & Outside services	20,895.30
5340 · Postage & Delivery	190.40
5350 · Rent-Facility use fees	1,560.00
5360 · Repair & Maintenance	
5361 · Building R&M	377.63
5362 · Equipment R&M	287.77
5363 · General R&M	114.90
5364 · Grounds R&M	4,513.68
5365 · Pool R&M	8,661.52
5366 · Vehicle R&M	716.65
5367 · Janitorial	1,958.64
5368 · Security	73.58
	16,704.37
Total 5360 · Repair & Maintenance	16,704.37
5370 · Supplies - Consumable	

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06/03/24

Accrual Basis

PRPD
Profit & Loss
May 2024

	May 24
5372 · Office Supplies	1,875.65
5374 · Safety & staff supplies	990.71
5370 · Supplies - Consumable - Other	93.72
Total 5370 · Supplies - Consumable	2,960.08
5380 · Taxes, Lic., Notices & Permits	784.00
5390 · Telephone & Internet	3,138.45
5400 · Transportation, Meals & Travel	
5404 · Fuel	2,902.25
5406 · Meals	869.81
5408 · Mileage & Auto Allowance	15.00
Total 5400 · Transportation, Meals & Travel	3,787.06
5410 · Utilities	
5412 · Electric & Gas	6,135.04
5414 · Water	4,570.76
5416 · Garbage	1,798.82
Total 5410 · Utilities	12,504.62
Total Expense	312,155.85
Net Ordinary Income	354,999.98
Net Income	354,999.98

**Paradise Recreation & Park District
Investment & Reserves Report
31-May-24**

Summary	Maximum	6/30/2023	FY 2023-2024	FY 2023-2024	5/31/2024	Annual
Reserve Funds	Target	Balance	Allocated	Interest	Balance	Funding Goal
CalPERS 115 Trust	500,000	180,648.33	0.00	4,451.46	185,099.79	30,000
Capital Improvement & Acquisition	25,000,000	9,659,983.90	0.00	238,037.04	9,898,020.94	100,000
Current Operations	8,000,000	8,147,587.88	0.00	200,769.25	8,348,357.14	50,000
Designated Project/Special Use/Grant Matching	1,500,000	763,836.35	0.00	18,822.12	782,658.47	50,000
Future Operations	25,000,000	19,095,909.13	0.00	470,552.94	19,566,462.07	100,000
Technology	150,000	152,767.27	0.00	3,764.42	156,531.69	5,000
Vehicle Fleet & Equipment	1,000,000	763,836.35	0.00	18,822.12	782,658.47	75,000
Total Reserves Funds	61,150,000	38,764,569.23	0.00	955,219.35	39,719,788.57	410,000

Detail	5/31/2024	FY 2023 - 2024 Interest Earned
CalPERS 115 Trust	185,099.79	617.35
Capital Improvement & Acquisition	9,898,020.94	33,012.19
Current Operations	8,348,357.14	27,843.70
Designated Project/Special Use/Grant Matching	782,658.47	2,610.35
Future Operations	19,566,462.07	65,258.67
Technology	156,531.69	522.07
Vehicle Fleet & Equipment	782,658.47	2,610.35
General Operating	1,847,372.60	6,361.22
Sub-Total Reserve Accounts	41,627,070.17	138,835.90
Total Reserve Accounts	37,720,759.73	

Five Star	Beginning Balance	Change	Interest Earned	Ending Balance
Grant Money Market Account	692,593.11	0.00	2,512.77	695,105.88
Five Star Investment Money Market	1,037,177.87	0.00	3,762.93	1,040,940.80
Payroll Interest Checking	40,025.84	0.00	1.68	40,027.52
Total Five Star	1,769,796.82	0.00	6,277.38	1,776,074.20

Mechanics	Deposits	Checks/Fees
Checking (as of Apr 30, 2024)	286,496.35	11,270.00
Total	286,496.35	11,270.00

Tri Counties	Deposits	Checks/Fees
Money Market (as of Apr 30, 2024)	506,727.68	1,533.51
Checking	154,967.60	40,268.18
Total	661,695.28	41,801.69

Total in interest earning accounts	39,551,149.60	142,883.86
Other Investment Income		0.00
Total		142,883.86

Paradise Recreation & Park District's (District) Investment Policy describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Five Star Bank which meets those standards. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Paradise Recreation & Park District - Operating Account

PORTFOLIO SUMMARY

As of April 30, 2024



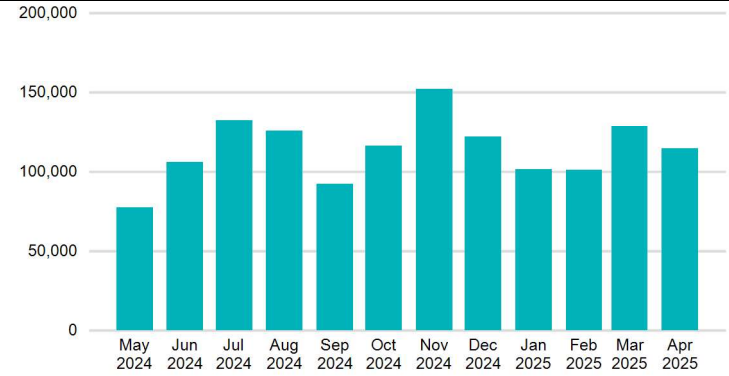
MONTHLY RECONCILIATION

Beginning Book Value	34,950,599.45
Contributions	
Withdrawals	
Prior Month Management Fees	(2,020.38)
Prior Month Custodian Fees	(296.52)
Realized Gains/Losses	12,988.01
Purchased Interest	(13,639.48)
Gross Interest Earnings	133,361.33
Ending Book Value	35,080,992.41

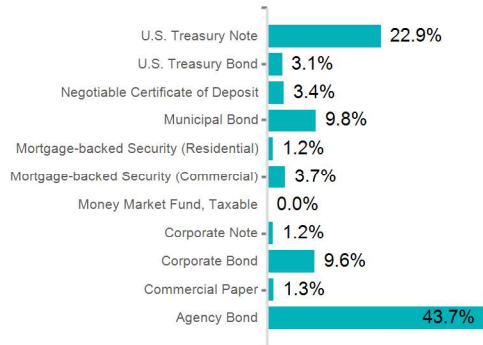
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	4.61%
Portfolio Effective Duration	2.20 yrs
Weighted Average Maturity	2.44 yrs
Weighted Average Life	2.64 yrs

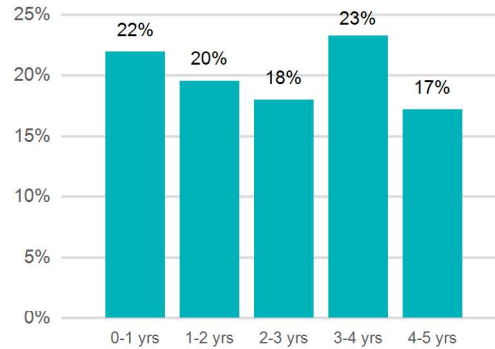
PROJECTED MONTHLY INCOME SCHEDULE



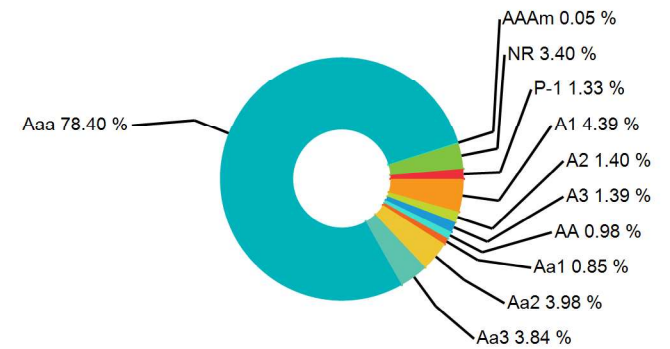
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY





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Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

Average Monthly Yield: 5.3943%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0077-0001	CC Reserve Fund	1,024,301.99	0.00	0.00	4,680.01	22,898.37	1,024,452.96	1,028,982.00
TOTAL		1,024,301.99	0.00	0.00	4,680.01	22,898.37	1,024,452.96	1,028,982.00