

- FINAL -

Paradise Recreation and Park District
2021-2022
Budget and Financial Report



Paradise Recreation and Park District

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Board of Directors

Mary Bellefeuille	Chairperson
Steve Rodowick	Vice Chairperson
Robert Anderson	Secretary
Julie Van Roekel	Director
Al McGreehan	Director

Dan Efseaff	District Manager
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About the Cover: Tiny Tots class “camping and roasting marshmallows” at the Terry Ashe Recreation Center (TARC)

Version: 5/27/21

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation & Park District (PRPD) Staff respectfully submits the Fiscal Year 2021-22 budget for our Board of Directors (BOD) review and consideration.

The PRPD Board of Directors adopted a Preliminary budget and staff posted a Notice of Public Hearing for the regularly scheduled May Board meeting (May 12, 2021). At the regular June 9, 2021 meeting, the Board will consider the final PRPD 2021-22 budget. The Finance Committee reviewed the preliminary budget at the April 8, 2021 meeting and provided detailed comments and general direction at the May 12, 2021 for revision to the entire board.

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

The budget reflects our best estimate with considerable uncertainty associated with the repercussions of the Camp Fire and COVID-19 pandemic. The District will be watching revenue and expenditures carefully in FY 2021-22.

B. Budget Calendar and Process

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

After review and input from Staff and the Finance Committee, the draft became the preliminary budget (introduced at the May 12, 2021 BOD meeting). After a 30-day comment period, the BOD reviews the preliminary budget (which may reflect revisions) and once adopted becomes the Final Fiscal Year Budget.

Table 1. Proposed Paradise Recreation and Park District 2021-22 Budget Calendar.

Proposed Date	Milestone
12/17/2020	<ul style="list-style-type: none">Budget planning kick-off meeting
2/5/2021	<ul style="list-style-type: none">Develop Budget FrameworkSupervisors’ Fixed Asset request to Manager
3/05/2021	<ul style="list-style-type: none">Supervisors’ draft budgets to Manager (rough draft)
3/12/2021	<ul style="list-style-type: none">Supervisors’ budgets to Manager (final draft)
3/15-3/31/2021	<ul style="list-style-type: none">Finance Committee reviews rough draft budget and short and long-term capital improvements
4/14/2021	<ul style="list-style-type: none">Draft Budget presented to the PRPD Board of Directors for review in Manager’s Report.
4/14-4/30/2021	<ul style="list-style-type: none">PRPD Board of Directors budget review period

Proposed Date	Milestone
5/12/2021	<ul style="list-style-type: none"> • Present 2021-22 budget to the PRPD Board of Directors for review in Manager's Report. • Adopt preliminary budget • Set public hearing for June 9, 2021
6/9/2021	<ul style="list-style-type: none"> • Public Hearing • Adopt final PRPD 2021-22 budget

In comparison to the proposed calendar (Table 1), the budget review initially fell behind in the Committee timing, but the District is now on schedule.

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

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

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

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

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

(1) Adoption of a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.

(2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.

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

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

(f) On or before September 1 of each year, the board of directors shall adopt a final budget that conforms to generally accepted accounting and

budgeting procedures for special districts. The general manager forwards a copy of the final budget to the county.

C. Budget Analysis and Financial Outlook

1. Income

The District was awarded a \$38M settlement from PG&E (after lawyer costs) related to the impacts of the Camp Fire. District income from the loss of population and property values, will be felt for decades. As it may take at least twenty years to rebuild the population, homes, and businesses lost during the Camp Fire, the District has been very aware to safeguard the settlement funds to ensure the long-term financial solvency of the District while maintaining continuity of services and maintenance of parks and facilities.

Significantly, the District developed an Investment Policy and a Reserves Policy to add transparency to District investments, spending priorities and allocations.

The pace of recovery will take years to rebuild the property tax and program income to pre-fire levels. The District has maintained a strategy of maintaining or even expanding capacity and facilities to diversify income and support the community's rebuilding efforts. These deficits will take years to recover, and the PG&E settlement allows the District to ensure continuity of service during the rebuild phase.

1. Property tax revenue historically contributed the largest amount to overall District income (approximately 71%). After the Camp Fire, property tax income plummeted to 55% of pre-fire levels. Fortunately, the legislature provided a 3-year backfill to bridge the gap on lost property tax revenue (FY 2018-19, FY 2019-20, and FY 2020-21).

Entering FY 2021-22 the legislated backfill payments have ended. Staff forecasts anticipate an income loss of nearly \$1 million dollars in FY 2021-22, principally attributed to lost property tax revenues.

2. The District's net overall income (as of 3/31/21), is \$41,286,610 (1851%) over expectations for FY 2020-21 reflecting one-time payments with the PG&E settlement and insurance payments. Total income for FY 2021-22 is projected at \$2,401,300 with some of the property tax income losses partially offset by drawing upon the FEMA Community Disaster Loan approved last year.
3. The District anticipates drawing on the \$521,589 FEMA Community Disaster Loan (CDL) approved in June 2020, to bridge operating income losses beginning in FY 2021-22 (listed under Other Income (4600)). Staff is working with FEMA on additional eligibility questions related to the PG&E settlement and anticipates a determination for FY 2021-22.
4. The Camp Fire and COVID-19, dramatically curtailed program income. As of 3/31/21, program income fell far short (20%) of projections. The District anticipates

increased program income to return in FY 2021-22, with the relaxation of COVID restrictions and the pent-up demand for recreation opportunities, rentals, and events.

5. As of 3/31/2021, Impact Fees exceeded projections with a total of \$125,669 (111%). Impact fees are restricted to park acquisition, development, and facilities, and cannot be used for operations. Impact fees income represents a considerable slow-down from FY 2019-20 (\$227,012). The next year represents considerable uncertainty associated with the pandemic, supply shortages (contractors, lumber, concrete, etc.), or residents deferring decisions. The District selected a moderate estimate for FY 2021-22 (\$120,000).
6. The District anticipates a significant increase in grant income based on recent, confirmed grant awards. We anticipate that securing certain outstanding proposals may greatly exceed the total, but we selected a modest amount based on funding secured (\$642,000).

Please note: Accounting requirements for grant income requires that the terms of the grant must be satisfied before the money can be recognized as income. Before the grant obligations are met, the money received for grant awards is recorded on the Balance Sheet as Cash (asset account) and Deferred Income (a liability account). As the money is spent on the associated grant project, the Cash account is reduced and a Capital Improvement Project specific to the grant is increased.

2. Expenses

1. The District will finish FY 2020-21 under the expense budget for the year, with lower professional & outside services and payroll expenses contributing the most to below-budget spending. The District will likely end the year with expenses below budget amounts by over \$250K.

We forecast FY 2021-22 expenses to exceed income (by approximately \$591,200). Some of the expenses ultimately will be reimbursed as we work through the recovery project. The District anticipates substantial costs associated with follow-up tree work and clean-up residual from current clean-up efforts, this will be critical for safety and long-term use of the property. The District will continue navigate potential partnerships and funding as a priority.

2. Payroll expenses are well below the budgeted amount for FY 2020-21 (actual expenses as of 5/26/21, about 81%). COVID restrictions limited income and also expenses from programs and events necessitating seasonal staff. We estimate an increase in payroll expenses for the next fiscal year due to several factors.

The state mandated increase in minimum wage will increase salary scales, the anticipated lessening of COVID restrictions and increased demand for programs, classes and events that will require additional staff. BOD committees are considering changes to the District Salary Schedule.

The District will also lose a key resource. The District has benefited from Alliance for Workforce Development (AFWD) crews, that support maintenance staff and projects at no cost to the District. The AFWD crews were activated following the Camp Fire and are 4-6 person crews working full time at District parks and facilities. As AFWD crews will likely no longer be offered to the District in the next Fiscal Year, this will necessitate increases in budget to support maintenance staff to support the additional workload, new properties (for example, Paradise Lake), and upcoming projects (for example the oversight of vegetation management and trail-building crews).

However, the estimated Payroll expenses represents a smaller percentage of overall expenses (54% of total expenses in FY 2021-22 versus 62% in FY 2020-21). Pre-fire levels were just under 70%.

3. Utility costs (5410) in FY 2020-21 were lower than expected due to reduced facility usage post fire, PG&E outages, and COVID-required shutdowns of facilities. As facilities such as the Moore Road Ball Parks come back on-line, we anticipate that our utility costs will increase over FY 2020-21 levels. However, the District anticipates long-term savings as the District continues to convert to highly efficient LED lighting and other energy saving measures. We expect increased trash rates over the previous year's budget.
4. Professional Outside Services (5330) will be significantly higher in FY 2021-22 due to the finalizing of insurance claims and moving forward with design, planning, engineering, and construction documents for the rebuild of the maintenance shop and aquatic center building, as well as the installation of new metal light poles and fixtures at Moore Road softball field.

As the hazard trees are removed, the District will need additional assistance (crews) to clean-up slash and reduce fuels on our wildland parks. New grant projects will also require work crews to assist with vegetation management and trail building. Environmental compliance, survey, and mapping work will also contribute to the forecast expenditures in this budget category. Grant funding and insurance payments will reimburse the District for much of these costs. Finally, as the District is aggressively seeking grant funds, we are developing a project pipeline that will require development of plans and cost estimates.

5. Dues, membership, and subscriptions (5260) have significantly increased this FY 2021-22 due to higher broadband, website, and software subscriptions. The District may explore the option of adding a technology fee to the facility rental, class and program fee structure to help offset these added costs.
6. FY 2021-22 budget forecasts for repair and maintenance expenses (5360) represents a 36% increase over FY 2020-21 budget. The use of general fund repair and maintenance budgets support CIP projects across the District such as upgrades and improvements to parks, facilities and amenities that support all ability access, and energy and water conservation goals (i.e. waterless urinals, LED lighting). District expenditures support our residents, and ultimately save the

District money or increase program revenues by supporting a broader range of participants.

7. The FY 2021-22 budget forecast for transportation, meals and travel (5400) increased by 37% over the previous budget. The District is committed to staff and Board development and training. COVID restrictions prevented District staff and Board members from participating in conferences, workshops, and trainings. With the increased loosening of COVID restrictions, the District anticipates increased attendance to conferences, trainings, and workshops.

3. 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 needed.

1. Staff have 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.
2. The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks.
3. The District has aggressively applied for park and program development grant funding. Grant funding for equipment, infrastructure, or acquisitions will be allocated to the deferred income, cash and Capital Improvement Project (CIP). Funding for staff or programs will be considered operational income.

4. Challenges and Opportunities

1. One of the most significant challenges in the next FY will be associated with uncertainties stemming from program revenue due to the restart of programs, availability of qualified staff and instructors, reduced population, and changes related to the pandemic. The District is focusing on outreach and marketing to increase rental income, such as wedding packages at Paradise Lake and Bille Park and creating new programs that accommodate social distancing while attracting recreational tourism income, such as kayak rentals at Paradise Lake. Staff have seen success and interest with outdoor adventure programs such as guided hikes and Astronomy on the Lake, which brought participants from as far away as Sacramento and Sonoma. Projections indicate strong demand for recreation opportunities and events in which residents can safely engage with their community.
2. The District has formed a wide network of new partnerships and collaborations with a variety of organizations. These collaborations will make grant proposals more competitive and the District will continue cultivating these efforts.

3. The District received several grant awards that to bring funding and resources to achieve District goals to bring economic security and stability, safety, and new recreation opportunities for people of all abilities and interests. Drafting competitive grant proposals and applications and the later management of the grants are time-intensive investments and add strains to limited staff capacity. Despite these challenges, grant awards provide opportunities for the community and staff will continue to pursue new opportunities aggressively.

Staff have focused on developing improved development processes and reporting requirements and are planning for an increased grant workload. Our successful grant awards have increased the likelihood of additional awards, and the District will prioritize fulfilling grant requirements and outcomes.

4. The District has been fortunate to receive the benefits of Alliance For Workforce Development (AFWD) crews, which have substantially reduced District maintenance wage costs in the last fiscal year. The AFWD crews also greatly facilitated clean-up and repairs required after the Camp Fire. Access to these crews will cease altogether in FY 2021-22. This will necessitate additional hiring and increase maintenance costs.

5. What's New in the FY 2021-22 Budget

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

1. The CIP budget reflects an increase in potential Construction in Progress/Capital Projects. This will likely be triggered to supplement successful acquisitions or grants. Grant opportunities have accelerated under the current funding cycle.
2. Staff have eliminated the "Contingency" budget line. The new Reserve Policy eliminates the need for a contingency budget.

D. Changes from preliminary budget

This version of the budget reflects the following changes over the preliminary version:

1. Minor editing changes to format (i.e., Table of Contents, figures) and text to improve clarity and brevity. We also fortified explanatory information in Income, Expenses, and other sections.
2. Update on the status of the budget schedule (on-time).
3. Added information about the legal requirements of the budget in the process section.
4. As requested from Finance Committee members, an additional explanation of the unidentified funding source for Capital Improvement Projects.
5. Shifting of funds (\$4K) from electric (5412) to water (5414), no net increase in utilities (5410).

6. Updating of tables and figures to reflect more recent reports.
7. Updates to recommendations.
8. Addition of recently adopted reserve funds.
9. Provided updated information for District acreage information.
10. We utilize the most recently adopted salary scale (6/10/20), this will be replaced with a new salary scale once adopted.

E. Projections

The figure below assumes the following, a 3% growth rate in tax revenue and impact fees, a 5% increase in programs, and 2% in all other categories. Certainly, a more rapid rebuild will accelerate income in tax revenue, and a prolonged recession could stifle growth in programs as well.

To approach pre-fire levels by 2026, would require a combination of greater than 10% growth across the board, and budget cuts that provide savings year to year. The difference is on the order of over \$700K annually. The potential return with the most upside may very well lie in program income, thus explaining the recent approach for the District to become a destination park and recreation district and have programs and facilities that may help generate revenue.

Another unknown factor is any potential settlement for businesses and residents from PG&E. If residents receive settlement funds, the rate of rebuilding across the District could increase at a faster pace than predicted.

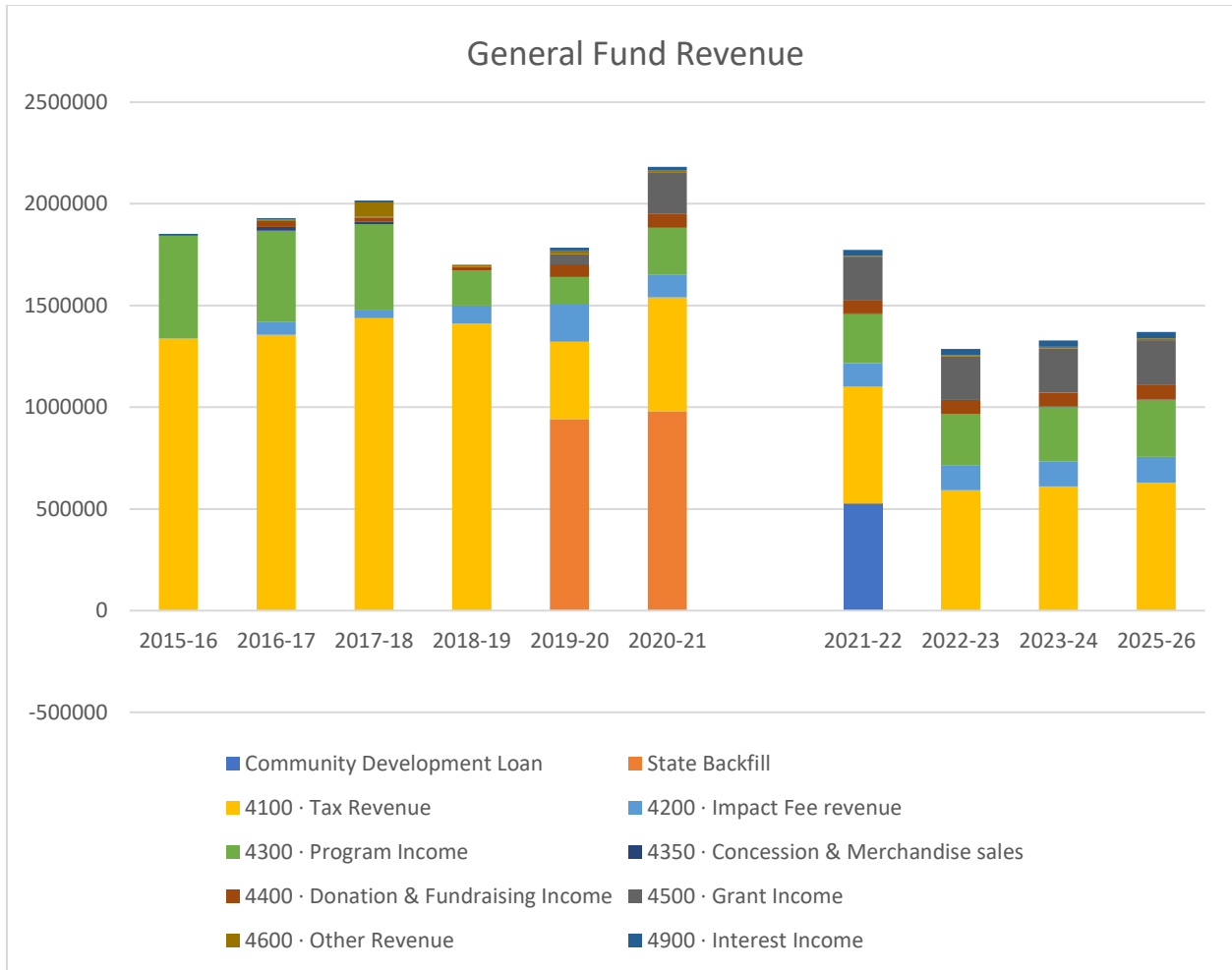


Figure 1. Estimated Revenue Projections

F. Budget and Financial Accomplishments

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

1. In the 2019-20 audit there were 2 findings reported for staff to correct. These include:
 - a. Payroll – Employee time sheets are being double checked to make sure employees are being paid correctly.
 - b. Accounts Payable – All cash disbursements have supporting documentation that has been coded and approved prior to payment.
2. Developed a Reserve policy on District investment and spending priorities, and sets guidelines for staff on saving, using, and reporting funds for public transparency.
3. Develop a new Construction in Progress (CIP) reporting system for better tracking and transparency.

4. The interest-bearing accounts are estimated to produce \$252,000 in interest income by June 30, 2021.
5. Staff continues to stay up to date with current information and regulations by attending virtual conferences and workshop/webinar trainings. A key result of such a training is the proposed Federal Funds Procurement Policy recently approved by the Board.
6. Staff members are cross trained for other positions to increase staff capacity and skills in key roles in the event of an unexpected absence or planned leave.
7. Submission and continual efforts on CALOES, FEMA, and insurance requests. Staff anticipate finalizing CALOES and FEMA projects, and insurance claims in FY 2021-22.

G. Recommendations

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

1. Staff will work with the Board to finalize and adopt the District's strategic plan then incorporate and align the vision, goals, and tactics of that plan with the proposed budget and Capital Improvement Projects.
2. Complete an inventory and system for District Assets including consideration of replacement. This will allow for a rationale assessment of replacement costs over time.
3. Update the acres of land under District management or ownership. Create a portfolio of these properties to share information about the sites and status of management efforts or projects.
4. Using more updated information to develop better estimates for total population and distribution within the District. Coupled with demographic information, this may also aid in the development of programs and parks.
5. Staff conducted a review of the structure and organization of Donations and the Designated Funds (2514). Additional work will be needed to consolidate the funds into a more simplified organization.
6. Review fee schedules for rentals and reservations. Complete reservation maps and clear description of assets to aid with event plans. Uniform pricing and contract practices will facilitate planning, forecasting and budgeting.

II. 2021-22 BUDGET

This section provides an overview and detailed information on the FY 2021-22 budget. The information includes:

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

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

- Financing Sources and Uses by Budget Unit; and
- Compliance with Proposition 4 – FY 2021-22 Appropriation Limit.

Estimated Income FY 2020-21 Compared to FY 2021-22

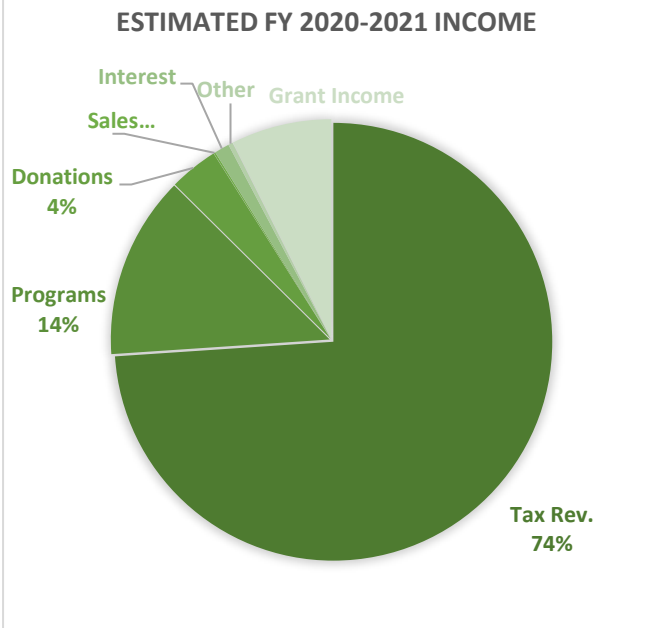


Figure 2. FY 2020-21 Estimated PRPD Income.

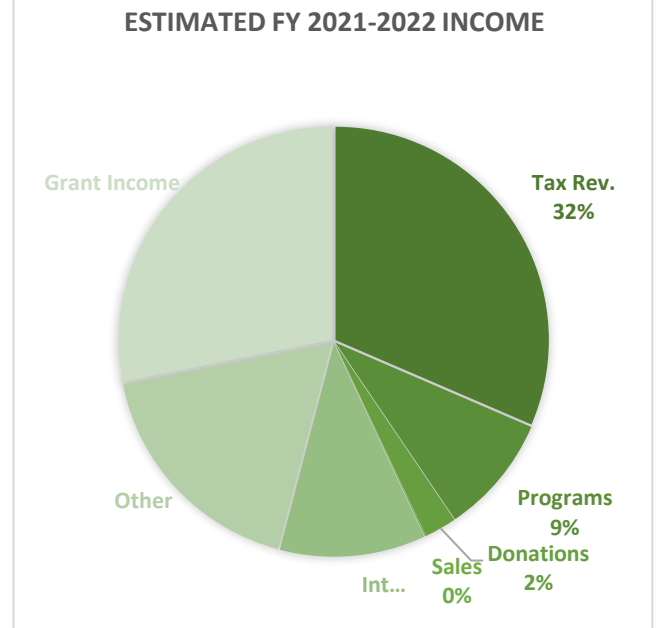


Figure 3. FY 2021-22 Estimated PRPD Income.

Estimated Expenses FY 2020-21 Compared to FY 2021-22

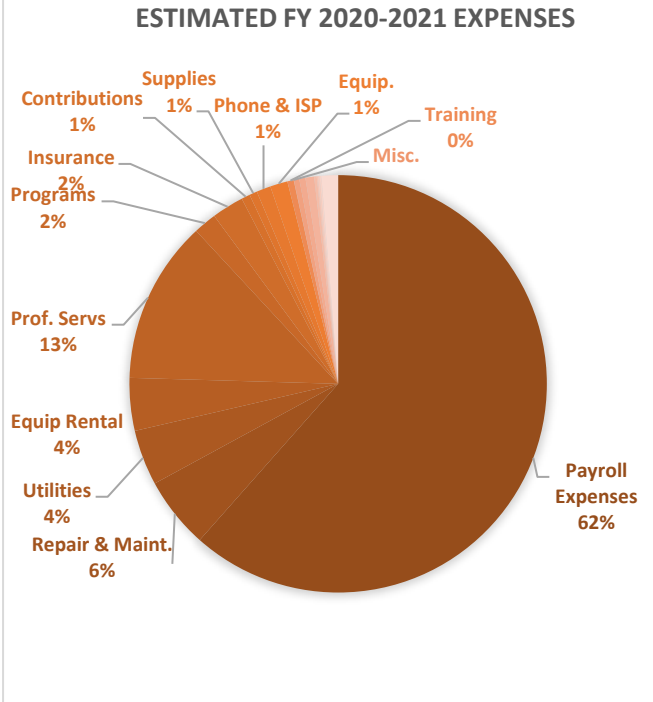


Figure 4. FY 2020-21 Estimated PRPD Expenses.

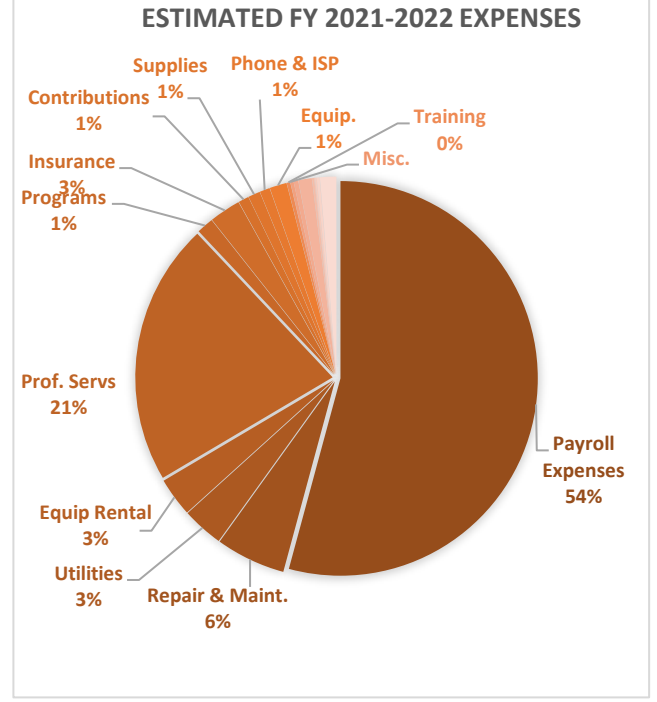


Figure 5. FY 2021-22 Estimated PRPD Expenses

Table 2. FY 2021-22 PRPD District General Fund (2510) Budget and Summary

Description	Code	FY 2021 - 2022
		Budget
Operating Budget		
Funding Resources		
Income		
4100 · Tax Revenue	4100	718,000
4200 · Impact Fee revenue	4200	120,000
4300 · Program Income	4300	206,500
4350 · Concession & Merchandise sales	4350	2,100
4400 · Donation & Fundraising Income	4400	55,300
4500 · Grant Income	4500	642,000
4600 · Other Revenue	4600	405,500
4900 · Interest Income	4900	251,900
Total Income		2,401,300
Expense		
5000 · Payroll Expenses	5000	1,611,800
5100 · Program Expenses	5100	41,100
5140 · Fundraising Expense	5140	18,200
5200 · Advertising & Promotion	5200	11,200
5220 · Bank & Merchant Fees	5220	5,200
5230 · Contributions to Others	5230	25,600
5240 · Copying & Printing	5240	7,100
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	32,600
5270 · Education, Training & Staff Dev	5270	8,500
5280 · Equip., Tools & Furn (<\$5k)	5280	41,800
5290 · Equipment Rental	5290	94,900
5300 · Insurance	5300	76,400
5310 · Interest Expense	5310	1,100
5320 · Miscellaneous Expense	5320	300
5330 · Professional & Outside services	5330	638,600
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	7,800
5360 · Repair & Maintenance	5360	170,000
5370 · Supplies - Consumable	5370	29,400
5380 · Taxes, Lic., Notices & Permits	5380	4,200
5390 · Telephone & Internet	5390	24,800
5400 · Transportation, Meals & Travel	5400	39,700
5410 · Utilities	5410	100,300
Total Expense		2,992,600
Total Net Operating Income and Expenses		-591,300

Summary

Grand Total Budget

Total Income	2,401,300
Expense	
Total Salary and Benefits	1,611,800
Total Services and Supplies	1,380,800
Total Contributions to Others	25,600
Total Expense	2,992,600
Total Net Operating Income and Expenses	-591,300

Table 3. FY 2021-22 Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2021 - 2022	FY 2021 - 2022	FY 2021 - 2022
Description	Code	Beginning Balance	Fund Allocation	Projected Ending Balance
Accumulated Capital Outlay (ACO)	1012	606,700.00	-	606,700.00
Designated Treasury Funds	1100	134,733.74		
Reserves	1150			
CalPERS 115 Trust	1151	180,000.00		180,000.00
Capital Improvement & Acquisition	1152	9,485,000.00	(1,310,000.00)	8,175,000.00
Current Operations	1153	8,000,000.00		8,000,000.00
Designated Project/Special Use/Grant Matching	1154	750,000.00	(95,000.00)	655,000.00
Future Operations	1155	18,750,000.00		18,750,000.00
Technology	1156	150,000.00	(5,000.00)	145,000.00
Vehicle Fleet & Equipment	1157	750,000.00	(90,000.00)	660,000.00
Impact & Development	1119	856,200.46	170,500.00	960,946.00
Ending Assigned		39,662,634.20	(1,329,500.00)	38,132,646.00
Reserve Funds & Unassigned	Code	Beginning Balance	Fund Allocation	Projected Ending Balance
General Reserve	1013	3,000		3,000
Imprest Reserve	1005	300		300
Ending Reserve Funds & Unassigned		3,300.00	-	3,300.00

* Additional income will be distributed per the reserve policy

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

Description	Code	FY 2019 - 2020	FY 2020 - 2021	FY 2020 - 2021		% YTD	FY 2021 - 2022	%	%	Difference
		Actual - as of 6/30/20	Approved	Actual - as of 5/26/21	Remaining					
Operating Budget										
Funding Resources										
Income										
4100 · Tax Revenue	4100	1,808,133.04	1,677,300	1,420,632.65	-256,667	85%	718,000	29.9%	42.8%	-959,300
4200 · Impact Fee revenue	4200	227,012.07	113,000	150,927.18	37,927	134%	120,000	5.0%	106.2%	7,000
4300 · Program Income	4300	137,637.85	227,500	74,651.86	-152,848	33%	206,500	8.6%	90.8%	-21,000
4350 · Concession & Merchandise sales	4350	55.50	2,100	158.00	-1,942	8%	2,100	0.1%	100.0%	0
4400 · Donation & Fundraising Income	4400	63,302.75	61,000	4,193.79	-56,806	7%	55,300	2.3%	90.7%	-5,700
4500 · Grant Income	4500	0.00	125,000	0.00	-125,000	0%	642,000	26.7%	513.6%	517,000
4600 · Other Revenue	4600	596,657.16	5,500	39,497,531.16	39,492,031	718137%	405,500	16.9%	7372.7%	400,000
4900 · Interest Income	4900	49,413.14	18,600	222,144.99	203,545	1194%	251,900	10.5%	1354.3%	233,300
Total Income		2,882,212	2,230,000	41,370,240	39,140,240	1855%	2,401,300	#####	107.7%	171,300
Expense										
5000 · Payroll Expenses	5000									
5010 · Wages & Salaries	5010	804,415.84	1,077,800	837,095.00	-240,705	78%	1,220,400	40.8%	113.2%	142,600
5020 · Employer Taxes	5020	55,557.64	60,000	63,990.75	3,991	107%	61,800	2.1%	103.0%	1,800
5030 · Employee Benefits	5030	239,779.23	180,000	178,085.88	-1,914	99%	257,100	8.6%	142.8%	77,100
5040 · Workers Comp Expense	5040	42,715.00	55,000	34,768.25	-20,232	63%	56,700	1.9%	103.1%	1,700
5050 · Accrued Comp, Sick, & Vaca	5050	0.00	0	0	0	0%	0	0.0%	0%	0
5060 · Other Personnel Costs	5060	11,403.40	15,800	5,337.96	-10,462	34%	15,800	0.5%	100.0%	0
Total 5000 · Payroll Expenses	5000	1,153,871	1,388,600	1,119,278	-269,322	81%	1,611,800	53.9%	116.1%	223,200
5100 · Program Expenses	5100									
5110 · Concession & Merchandise E	5110	0.00	8,900		-8,900	0%	6,900	0.2%	77.5%	-2,000
5120 · Program Contract Labor	5120	8,223.85	5,000	850.00	-4,150	17%	6,500	0.2%	130.0%	1,500
5130 · Program Supplies	5130	20,679.39	26,500	24,884.03	-1,616	94%	27,700	0.9%	104.5%	1,200
Total 5100 · Program Expenses	5100	28,903.24	40,400	25,734	-14,666	64%	41,100	1.4%	101.7%	700
5140 · Fundraising Expense	5140		17,600		-17,600	0%	18,200	0.6%	103.4%	600
5200 · Advertising & Promotion	5200	6,735.12	10,800	3,813.73	-6,986	35%	11,200	0.4%	103.7%	400
5210 · Bad Debt	5210	0.00	0	0	0	0%	0	0%	0%	0
5220 · Bank & Merchant Fees	5220	5,154.52	4,600	5,913.45	1,313	129%	5,200	0.2%	113.0%	600
5230 · Contributions to Others	5230	2,540.50	15,100	12,605.50	-2,495	83%	25,600	0.9%	169.5%	10,500
5240 · Copying & Printing	5240	1,722.22	3,000	1,731.11	-1,269	58%	7,100	0.2%	236.7%	4,100
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	16,362.42	15,000	36,166.60	21,167	241%	32,600	1.1%	217.3%	17,600
5270 · Education, Training & Staff Dev	5270	1,177.50	11,000	3,411.41	-7,589	31%	8,500	0.3%	77.3%	-2,500
5280 · Equip., Tools & Furn (<\$5k)	5280									
5282 · Office ET&F	5282	13,480.55	15,000	2,963.06	-12,037	20%	10,300	0.3%	68.7%	-4,700
5284 · Program ET&F	5284	3,103.62	10,000	964.31	-9,036	10%	10,300	0.3%	103.0%	300
5286 · Small Tools & Equipment	5286	13,658	5,500	17,143	11,643	312%	21,200	0.7%	385.5%	15,700
Total 5280 · Equip., Tools & Furn (<	5280	30,243	30,500	21,070	-9,430	69%	41,800	1.4%	137.0%	11,300

Description	Code	FY 2019 - 2020	FY 2020 - 2021	FY 2020 - 2021		% YTD	FY 2021 - 2022	%	%	Difference
		Actual - as of 6/30/20	Approved	Actual - as of 5/26/21	Remaining					
5290 · Equipment Rental	5290	130,551.95	92,100	11,779.87	-80,320	13%	94,900	3.2%	103.0%	2,800
5300 · Insurance	5300	53,460.00	56,000	72,907.00	16,907	130%	76,400	2.6%	136.4%	20,400
5310 · Interest Expense	5310	499.93	900	300.14	-600	33%	1,100	0.0%	122.2%	200
5320 · Miscellaneous Expense	5320	7,560.25	400	5.00	-395	1%	300	0.0%	75.0%	-100
5330 · Professional & Outside services	5330									
5332 · Accounting	5332	20,595.68	24,000	54,316.76	30,317	226%	44,800	1.5%	186.7%	20,800
5334 · Legal	5334	20,706.20	25,000	6,180.30	-18,820	25%	25,800	0.9%	103.2%	800
5336 · Engineering Services	5336	3,860.33	100,000	4,185.00	-95,815	4%	203,000	6.8%	203.0%	103,000
5338 · Other Professional & Outside	5338	84,143.91	136,000	75,064.41	-60,936	55%	365,000	12.2%	268.4%	229,000
Total 5330 · Professional & Outside services		129,306	285,000	139,746	-145,254	49%	638,600	21.3%	224.1%	353,600
5340 · Postage & Delivery	5340	352.24	2,000	629.61	-1,370	31%	2,000	0.1%	100.0%	0
5350 · Rent-Facility use fees	5350	7,075.00	9,500	3,821.25	-5,679	40%	7,800	0.3%	82.1%	-1,700
5360 · Repair & Maintenance	5360									
5361 · Building R&M	5361	16,008.55	13,000	3,776.51	-9,223	29%	24,000	0.8%	184.6%	11,000
5362 · Equipment R&M	5362	9,460.60	18,000	3,379.62	-14,620	19%	19,000	0.6%	105.6%	1,000
5363 · General R&M	5363	362,199.76	10,000	26,580.89	16,581	266%	21,000	0.7%	210.0%	11,000
5364 · Grounds R&M	5364	44,708.53	40,000	19,952.37	-20,048	50%	57,000	1.9%	142.5%	17,000
5365 · Pool R&M	5365	20,485.51	18,000	17,371.03	-629	97%	19,000	0.6%	105.6%	1,000
5366 · Vehicle R&M	5366	3,567.57	10,000	7,225.14	-2,775	72%	11,000	0.4%	110.0%	1,000
5367 · Janitorial	5367	10,092.01	10,510	8,728.79	-1,781	83%	11,000	0.4%	104.7%	490
5368 · Security	5368	3,109.69	5,000	2,506.85	-2,493	50%	7,000	0.2%	140.0%	2,000
5369 · Vandalism	5369	202.37	500	92.90	-407	19%	1,000	0.0%	200.0%	500
Total 5360 · Repair & Maintenance		469,835	125,010	89,614	-35,396	72%	170,000	5.7%	136.0%	44,990
5370 · Supplies - Consumable	5370									
5372 · Office Supplies	5372	9,209.55	8,500	6,685.11	-1,815	79%	12,900	0.4%	151.8%	4,400
5374 · Safety & staff supplies	5374	12,280.90	5,000	9,888.81	4,889	198%	16,500	0.6%	330.0%	11,500
Total 5370 · Supplies - Consumable		21,490	13,500	16,574	3,074	123%	29,400	1.0%	217.8%	15,900
5380 · Taxes, Lic., Notices & Permits	5380	1,957.19	3,000	5,773.50	2,774	192%	4,200	0.1%	140.0%	1,200
5390 · Telephone & Internet	5390	23,422.67	25,000	14,383.40	-10,617	58%	24,800	0.8%	99.2%	-200
5400 · Transportation, Meals & Travel	5400									
5402 · Air, Lodging & Other Travel	5402	7,131.33	6,000	410.91	-5,589	7%	9,000	0.3%	150.0%	3,000
5404 · Fuel	5404	16,075.25	16,300	14,496.90	-1,803	89%	16,800	0.6%	103.1%	500
5406 · Meals	5406	1,694.19	2,400	1,250.82	-1,149	52%	5,000	0.2%	208.3%	2,600
5408 · Mileage & Auto Allowance	5408	194.13	4,300		-4,300	0%	8,900	0.3%	207.0%	4,600
Total 5400 · Transportation, Meals & Travel		25,095	15,700	16,159	459	103%	39,700	1.3%	252.9%	24,000
5410 · Utilities	5410									
5412 · Electric & Gas	5412	54,434.23	66,000	38,661.07	-27,339	59%	60,900	2.0%	92.3%	-5,100
5414 · Water	5414	6,384.20	20,000	18,463.26	-1,537	92%	24,200	0.8%	121.0%	4,200
5416 · Garbage	5416	14,351.22	11,000	11,731.39	731	107%	15,200	0.5%	138.2%	4,200
Total 5410 · Utilities		75,169.65	120,267	68,855.72	-51,411	57%	100,300	3.4%	83.4%	-19,967

Description	Code	FY 2019 - 2020	FY 2020 - 2021	FY 2020 - 2021		% YTD	FY 2021 - 2022	%	%	Difference
		Actual - as of 6/30/20	Approved	Actual - as of 5/26/21	Remaining		Budget	Inc / Exp	of 2020-2021	FY 21-22 / FY 20-21
Total Expense		2,192,484	2,081,970	1,670,273	-411,697	80%	2,992,600	██████████	143.7%	▲ 910,630
					0					
Total Net Operating Income and Expenses		689,727	0	39,699,967	39,551,937	N/A	-591,300	-19.8%		▼ -591,300

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects over the next 5 years. However, budget actions are obligated only on the upcoming adopted budget. Changes may be necessary to accommodate successful grant and funding sources.

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

Because of limited funding, most projects require outside resources or grants. We note these as unidentified or unfunded capital needs. The Capital Improvement Program includes unfunded capital projects or portions of projects in which the need for the project has been established, but a funding source has yet to be identified.

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

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

Priorities for the District in the FY2021-22 include:

1. A District Master Plan and park planning.
2. Replacement of large District assets (lighting, shop, and Aquatic Recreation Center) lost in the fire. Nearly all funding may be from insurance or state or federal funds; however, we may likely need to develop additional funds to complete as needed.
3. Improvements to existing parks and facilities, especially items that improve access, efficiency, conservation, or user experience.
4. Park development requires large outside funding sources and we will continue to aggressively look for means to complete these projects. In nearly all cases, these projects require multiple funders and matching funds.
5. Purchase of needed equipment (vehicles, trailers, tools, etc.). Funding may come from insurance, grants, and District Funds.

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

Id #	Project	FY Beginning							Total
		2021	2022	2023	2024	2025	2026	Beyond 2026	
2021-1	Planning: Strategic, Master, Park, and Management Plans	387,400	421,600	191,650	116,700	86,760	86,820	-	1,290,930
2021-2	Vehicle Fleet and Equipment, and Technology Investments	210,000	145,000	120,000	107,100	123,510	121,041	190,000	1,016,651
2021-3	District Security, Conservation, and Efficiency Investments	105,000	132,500	25,000	13,000	-	-	-	275,500
2021-4	Land Acquisition in Incorporated (Paradise) or Unincorporated (Butte Creek Canyon, Concow/Yankee Hill, and/or Magalia Areas)	1,579,000	1,612,000	1,295,000	609,000	158,000	42,000	-	5,295,000
2021-5	Camp Fire Recovery Projects	3,164,000	2,275,000	-	-	-	-	-	5,439,000
2021-6	Aquatic Park and Concow Pool Improvements	45,000	74,000	12,000	6,000	7,000	8,000	4,000,000	4,152,000
2021-7	Existing Park Improvements and Development	613,500	813,000	330,000	168,500	58,000	25,000	1,025,000	3,033,000
2021-8	New Park and Facility Development	402,000	4,633,500	9,217,500	2,537,000	10,000	-	-	16,800,000
2021-9	Trails Development Project	65,700	288,500	281,750	196,050	90,000	70,000	500,000	1,492,000
Total		6,571,600	10,395,100	11,472,900	3,753,350	533,270	352,861	5,715,000	38,794,081

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

Task	FY Beginning							Total
	2021	2022	2023	2024	2025	2026	Beyond 2026	
1. Acquisition	1,435,000	1,465,000	1,233,000	580,000	150,000	40,000	-	4,903,000
2. Planning	536,400	571,100	253,650	145,700	94,760	88,820	-	1,690,430
3. Park Development	467,700	4,922,000	9,499,250	2,733,050	100,000	70,000	500,000	18,292,000
4. Park Improvements, Repair and Renovation	758,500	1,017,000	367,000	187,500	65,000	33,000	5,025,000	7,453,000
5. Equipment Purchases	210,000	145,000	120,000	107,100	123,510	121,041	190,000	1,016,651
6. Insurance Rebuild	3,164,000	2,275,000	-	-	-	-	-	5,439,000
7. Other	-	-	-	-	-	-	-	-
Total	6,571,600	10,395,100	11,472,900	3,753,350	533,270	352,861	5,715,000	38,794,081
Funding Source	FY Beginning							Total
	2021	2022	2023	2024	2025	2026	Beyond 2026	
ACO	-	-	-	-	-	-	-	-
Capital Improvement & Acquisition Reserve	1,310,000	898,000	664,000	360,000	90,000	25,000	5,000	3,352,000
Designated Project/Special Use/Grant Mat	95,000	63,000	36,000	55,000	4,000	3,000	25,000	281,000
Donations	25,000	19,000	15,000	12,000	-	-	-	71,000
General Fund	263,000	151,600	48,150	32,000	13,860	11,320	3,900	523,830
Grant	319,700	1,331,223	351,750	76,050	-	-	-	2,078,723
Incorporated Impact Fees (Fund 2526)	110,500	112,500	81,300	60,700	-	-	-	365,000
Technology Reserve	5,000	10,000	11,000	12,100	33,310	15,641	30,000	117,051
Unidentified	4,293,400	7,665,777	10,148,900	3,055,800	298,100	198,900	5,501,100	31,161,977
Unincorporated Impact Fees (Fund 2521)	60,000	64,000	32,800	700	-	-	-	157,500
Vehicle Fleet & Equipment Reserve	90,000	80,000	84,000	89,000	94,000	99,000	150,000	686,000
Total	6,571,600	10,395,100	11,472,900	3,753,350	533,270	352,861	5,715,000	38,794,081

IV. FUNDS

The designation of funds will be provided by resolution. Notable changes in these items are noted below. Current fund balances are shown in Table 7.

A. General Fund

The District has funds with Butte County and Board approved accounts with Five Star Bank and Mechanics Bank.

B. Accumulative Capital Outlay (ACO)

ACO designates funds held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the General Fund.

Under the California Code of Regulations (CCR, 1042 (e). Funds) an Accumulative Capital Outlay (ACO). A fund used to account for the accumulation of revenues restricted for capital outlay under Section 53731 Government Code.

For FY 2021-22, PRPD will designate an ACO fund balance of \$606,700.

C. General Reserve

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

D. Designated Treasury Funds – Donations

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

E. District Reserves

In addition, District Staff and BOD have been working on a recently adopted Reserve Policy. This budget will allocate the funds as shown above (Table 3). This will be updated on our finance software and the new funds will be reflected in future reports.

F. Development Impact and Subdivision Fees

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. We anticipate growth of these funds as the area rebuilds (Table 5).

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

- 1) 1000 - Mechanic's Bank – Operating Account
- 2) 1005- Petty Cash/Imprest Cash
- 3) 1010 - Fund 2510 - General Fund/General Operating (Cash)
 - a. 1011 · General Operating or Cash Reserve
 - b. 1012 · ACO Reserve
 - c. 1013 · General Reserve
 - d. 1014 · Deposits held for others
- 4) 1100 · Designated Treasury Funds - Donations
 - a. 1111 · Aquatic Unicorp-2511
 - b. 1112 · Fund 2512 - Grosso Endowment
 - c. 1113 · Fund 2513 - Grosso Scholarship
 - i. 1114 · Fund 2514 - Designated Treasury Funds (Donations) - This includes a variety of donation funds such as: Bille Park Donations, Bike Park Fund, Lakeridge Park Donations, Wrestling Mat Fund, Pam Young Fund, Easter Egg Scholarships, Child-Youth Scholarships, McGreehan Children's Scholarship, Skate Park Fund, Swim Scholarship Fund, Dog Park Donations, and Coutolenc Camp Fund.
- 5) 1119 · Development Impact and Subdivision Fees
 - a. 1120 · Fund 2520 – Sub-Division Fees
 - b. 1121 · Fund 2521 - Park Acquisition Unincorporated
 - c. 1122 · Fund 2522 - Park Development Unincorporated
 - d. 1124 · Fund 2524 - District Facilities Unincorporated
 - e. 1126 · Fund 2526 - Park Acquisition Incorporated
 - f. 1127 · Fund 2527 - Park Development Incorporated
 - g. 1128 · Fund 2528 - District Facilities Incorporated
- 6) 1150 – Reserves – This includes reserve funds such as:
 - a. 1151 · CalPERS 115 Trust
 - b. 1152 · Capital Improvement & Acquisition
 - c. 1153 · Current Operations
 - d. 1154 · Designated Project/Special Use/Grant Matching
 - e. 1155 · Future Operations
 - f. 1156 · Technology
 - g. 1157 · Vehicle Fleet & Equipment

Table 7. Current Fund Balances as of 5/26/21.

ASSETS

Current Assets

Checking/Savings

1000 · Mechanics Bank - Operating	147,228.84
1003 · Five Star Bank - Payroll	20,003.15
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,177.12
1010 · Treasury Cash - 2510	
1011 · General Operating	-830,873.88
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	<u>1,000.00</u>
Total 1010 · Treasury Cash - 2510	-220,173.88
1030 · Investments	
1031 · Five Star Bank Money Market	41,555,113.05
1032 · Five Star Bank Grant M. M.	<u>215,527.27</u>
Total 1030 · Investments	41,770,640.32
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,619.16
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	49,213.83
1114-14 · General Donations	6,100.49
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	<u>773.60</u>
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,658.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	1,458.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	<u>223.24</u>
Total 1114 · Designated Donations-2514	<u>76,482.45</u>
Total 1100 · Designated Treasury Funds	134,733.74

1119 - Impact Fees	
1120 - Sub Div Fees - 2520	8,236.81
1121 - Park Acqui Unincorp - 2521	59,997.18
1122 - Park Dev Unincorp - 2522	114,110.35
1124 - District Fac Unincorp - 2524	49,090.81
1126 - Park Acqui Incorp - 2526	137,430.15
1127 - Park Dev Incorp - 2527	407,228.71
1128 - District Fac Incorp - 2528	<u>80,106.45</u>
Total 1119 - Impact Fees	<u>856,200.46</u>
Total Checking/Savings	42,711,109.75

V. STAFF AND ORGANIZATION

A. Paradise Recreation and Park District Description

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

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This splits up to about 82 acres of developed park land and 374 of undeveloped park land. In 2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID)). In 2021, the District acquired an additional 11.6 acres next to existing parks. The District now manages 793.98 acres.

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

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

B. Staffing

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

In 2019 and 2020, the Finance and Personnel Committees of the PRPD Board initiated review of the organizational structure, job classifications, and salary scale of the District. This has continued and will be fully addressed in the next FY. The proposed organization charts reflect these changes.

Additional efforts will look at our staffing levels in each area and analyze our workforce in terms of Full-Time Equivalent (FTE) this will allow for a clearer comparison of resources. We anticipate some additional needs for maintenance and programming over the next few months but staffing levels will remain below pre-Camp Fire levels.

Figure 6. District Boundaries and Sub-Divisions.

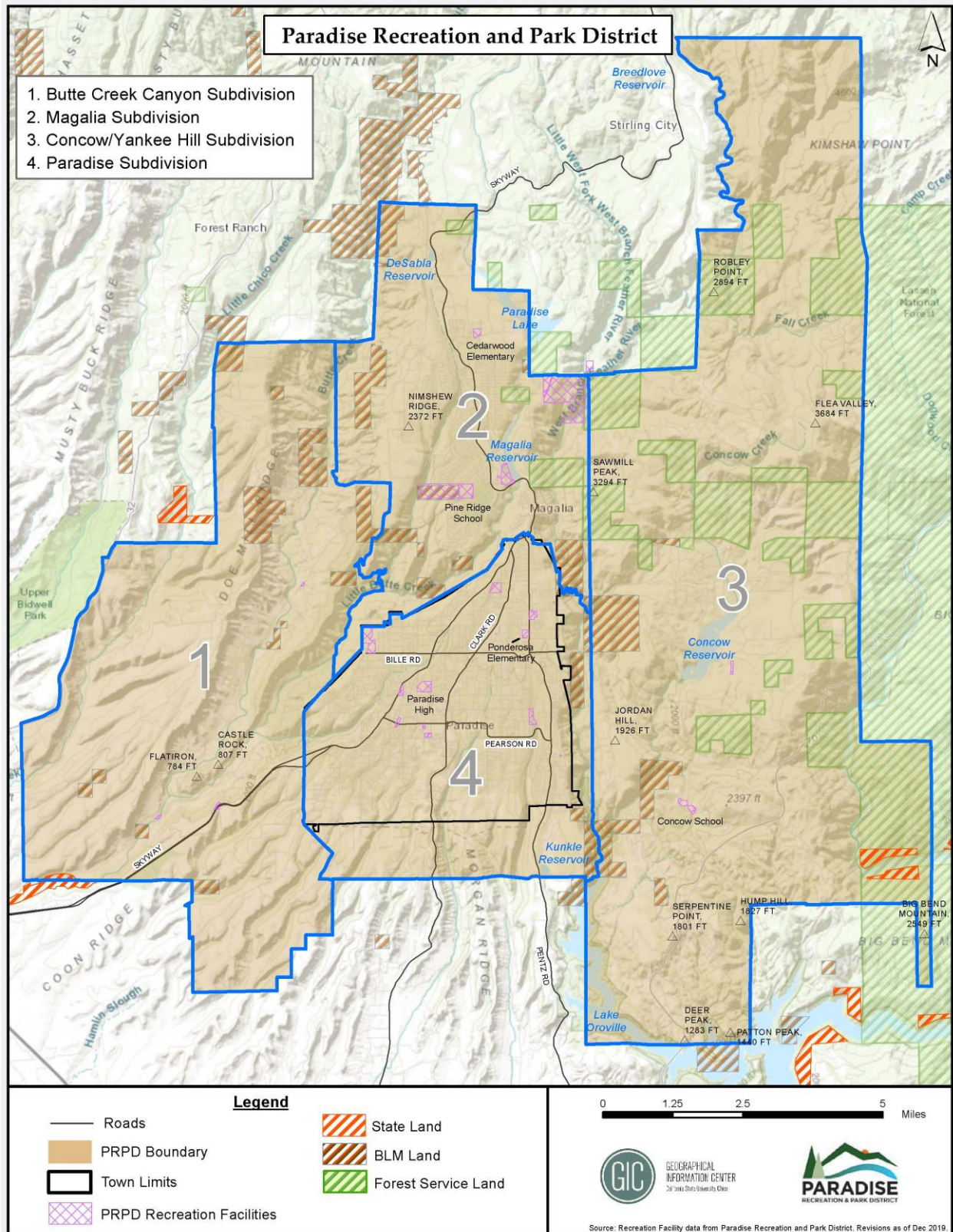
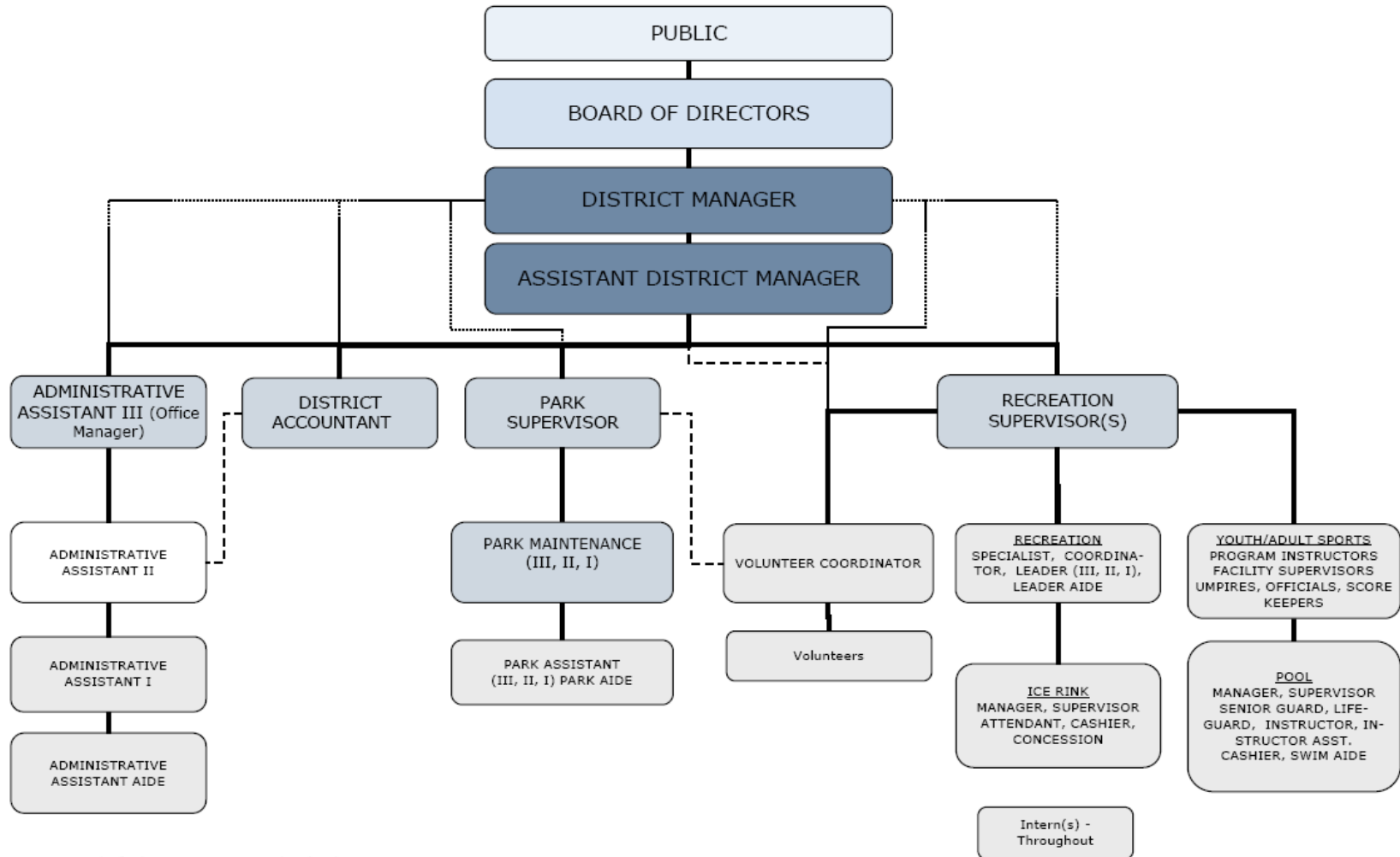


Figure 7. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).

Figure 8. PRPD Organization Charts (General, Functional, and by Name)

PARADISE RECREATION AND PARK DISTRICT Organizational Chart



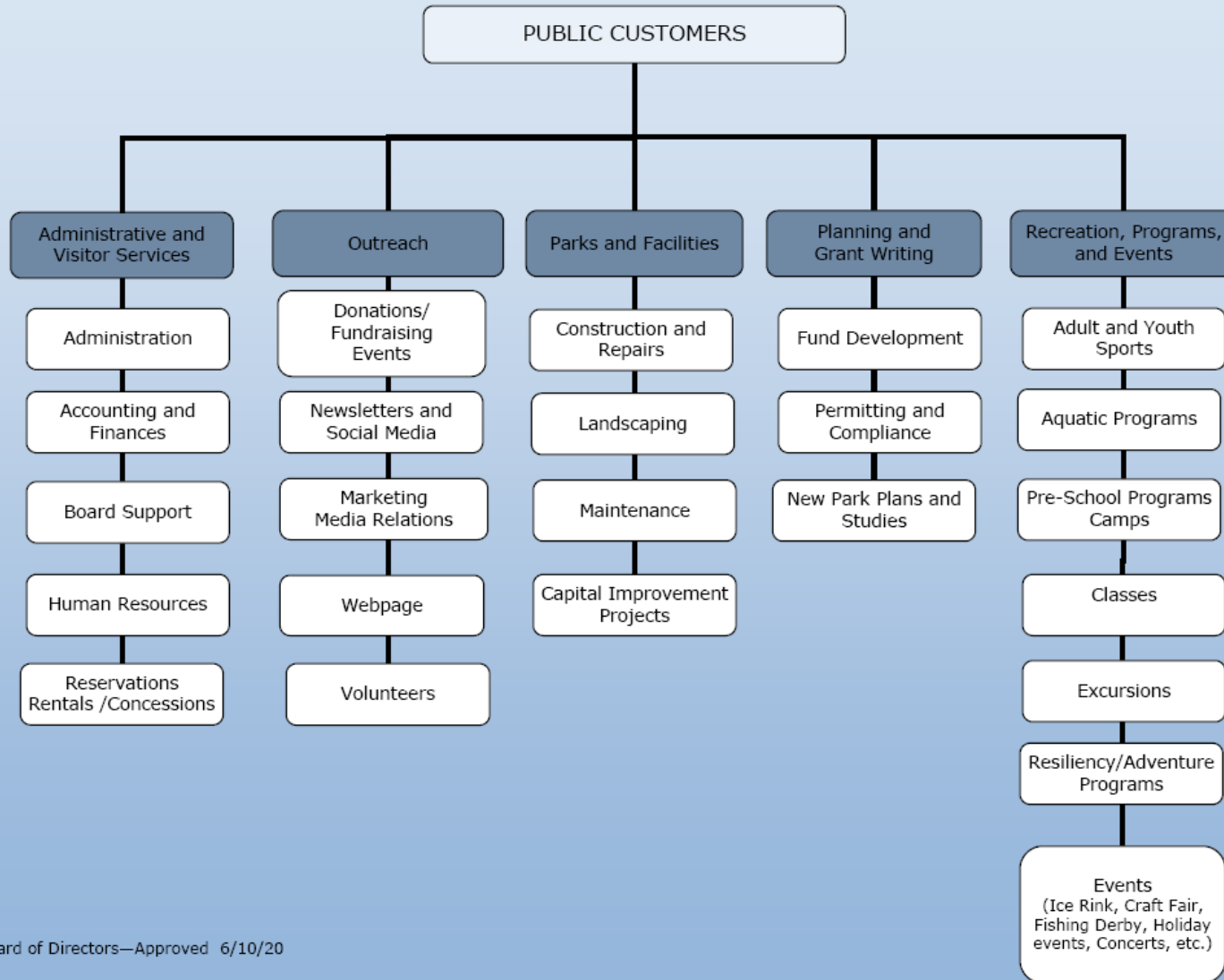
PRPD Board of Directors—Approved 6/10/20

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

6/16/2020

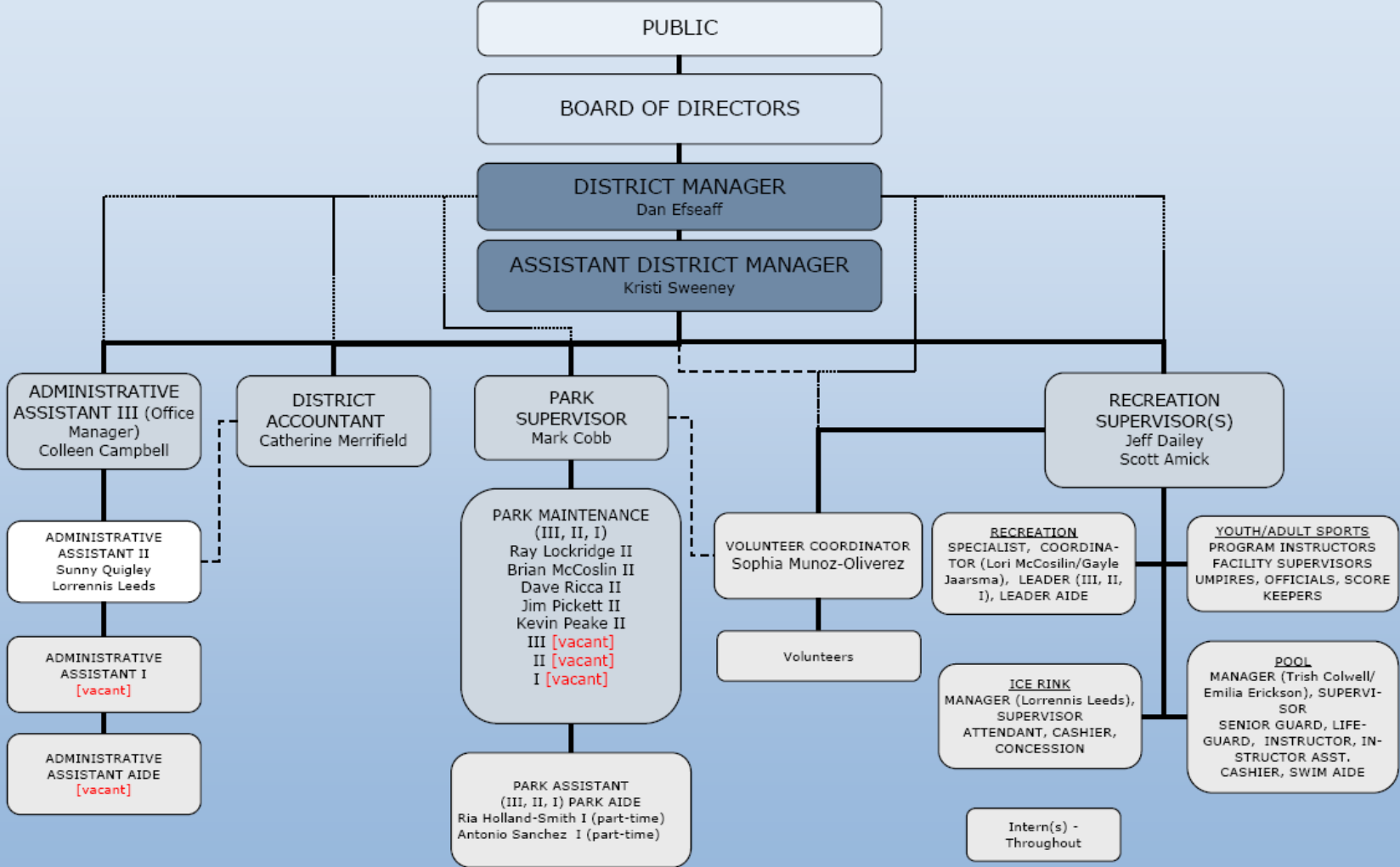
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PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



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

PARADISE RECREATION AND PARK DISTRICT Staff Organizational Chart 5/19/20



BOD Approved 6/10/20
Revised with current staff
PRPD Board of Directors

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

Table 8. Adopted (6/10/20) 2021 Salary Scale (Subject to Revision).

2020-2021 Salary Schedule

Paradise Recreation & Park District

Summary Hourly Rate Scale All Positions
Fiscal Year - 2020-2021
Calendar Year: 2021

Effective Date: 1/1/2021
 Date Approved: 6/10/2020
 Version Date: 6/10/2020

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	10	15	20

FULL-TIME - Hourly Rate

ADMINISTRATIVE ASSISTANT II	Admin	20.26	20.87	21.50	22.14	22.81	23.49	24.20	24.92
ADMINISTRATIVE ASSISTANT III	Admin	25.41	26.17	26.95	27.76	28.59	29.45	30.34	31.25
ASSISTANT DISTRICT MANAGER	Admin	34.08	35.10	36.16	37.24	38.36	39.51	40.70	41.92
DISTRICT ACCOUNTANT	Admin	22.52	23.19	23.89	24.61	25.34	26.10	26.89	27.69
PARK MAINTENANCE I	Main	14.37	14.80	15.25	15.70	16.18	16.66	17.16	17.67
PARK MAINTENANCE II	Main	17.19	17.71	18.24	18.78	19.35	19.93	20.53	21.14
PARK MAINTENANCE III	Main	20.74	21.37	22.01	22.67	23.35	24.05	24.77	25.51
PARK SUPERVISOR	Main	26.79	27.59	28.42	29.27	30.15	31.05	31.99	32.95
REC SUPERINTENDENT	Rec	29.26	30.14	31.04	31.97	32.93	33.92	34.94	35.99
RECREATION SUPERVISOR	Rec	26.79	27.59	28.42	29.27	30.15	31.05	31.99	32.95

PART-TIME - Hourly Rate

MAINTENANCE

PARK AIDE	Main	14.00		
PARK ASSISTANT I	Main	14.00	14.20	14.40
PARK ASSISTANT II	Main	14.60	14.80	15.00
PARK ASSISTANT III	Main	15.20	15.40	15.60

RECREATION

RECREATION COORDINATOR	Rec	16.50	17.50	18.50
RECREATION LEADER I	Rec	14.00	14.15	14.30
RECREATION LEADER II	Rec	14.45	14.60	14.75
RECREATION LEADER III	Rec	14.90	15.05	15.20
RECREATION SPECIALIST	Rec	23.00	24.00	25.00

SWIM POOL

CASHIER	Rec	14.00		
HEAD CASHIER	Rec	14.50	14.65	14.80
INSTRUCTOR ASSISTANT	Rec	14.00	14.15	14.30
LIFEGUARD INSTRUCTOR	Rec	14.45	14.60	14.75
POOL MANAGER	Rec	17.15	17.30	17.45
POOL SUPERVISOR	Rec	16.50	16.65	16.80
SENIOR GUARD	Rec	14.90	15.05	15.20
SWIM AIDE	Rec	14.00		

OFFICE

ADMIN ASSISTANT AIDE	Admin	14.00				
ADMINISTRATIVE ASSISTANT I (P)	Admin	17.10	17.60	18.10	18.60	19.10
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.10	19.60	20.10	20.60	21.10
INTERN	TBD	14.00	16.00	18.00	20.00	22.00

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

VI. REFERENCES

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

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

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