

Final Budget
BOD Approved 07-08-2020

Paradise Recreation and Park District
2020-2021
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.paradiseprpd.com

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Board of Directors

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

*About the Cover: A view of Sawmill peak at sunset as the West Branch of the Feather pours over a dam.
Version: Revision 2 (6/10/20).*

I. BUDGET OVERVIEW

A. Introduction

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

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

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

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

B. Budget Calendar and Process

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

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

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

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

Proposed Date	Milestone
6/10/2020	<ul style="list-style-type: none"> • Present 2020-21 budget binders to the PRPD Board of Directors for review in Manager's Report. • Adopt preliminary budget • Set public hearing for July 8, 2020
7/08/2020	<ul style="list-style-type: none"> • Public Hearing • Adopt final PRPD 2020-21 budget

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

C. Budget Analysis and Financial Outlook

1. Income

1. The District's overall income (as of 5/31/20), is approximately \$200K over expectations, owing to a conservative approach to estimate tax revenue last year. The State backfill eased the low expectation assumed for the budget. Overall budget income is estimated just below the current actual amount to date.
2. The Camp Fire will result in a dramatic decrease in property tax revenue for the District for the next 15-20 years. Tax revenue historically contributed the largest amount to overall District income. Fortunately, the legislature provided a 3-year backfill on lost property tax revenue (FY 18-19, FY 19-20, and FY 20-21) to bridge that gap. District staff and BOD members will analyze this shortfall this FY year to plan for FY 2021-2022 and address the forecast shortfall in revenue when the state backfill of lost property tax ends. Staff estimate tax revenue just slightly smaller than the current year to date amount for the FY 2020-21 budget.
3. The Camp Fire, and now COVID-19, have dramatically curtailed program income. Program income is a little more than ¼ of historic program revenue. To May 31st 2020, program income was only just over \$132K (the actual amount in FY 2017-18 was over \$400K) The District estimated revenue for an ambitious \$95K increase, but well below historic income. The COVID-19 pandemic and restrictions may substantially dampen annual event, program, and rental income and introduces considerable uncertainty.
4. One potential bridge for income loss is use of the Community Disaster Loan (CDL) a Federal Emergency Management Agency (FEMA) program to provide operating loans and may be forgiven if revenues do not return. The BOD has approved, and District applied for this program, which could provide over \$500,000.
5. Impact fees are restricted funds that can only be used for park acquisition, development, and facilities. These fees cannot be used for operations. Actual impact fees in FY 2019-20, substantially exceeded expectations, totaling \$212,023.29 as of May 31, 2020. The District moderated the impact fee estimates for FY 2020-21 because of the pandemic's impact on the rate of rebuild. If building proceeds more rapidly, this will increase the funds available for new park acquisition and development.

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

2. Expenses

1. The District will finish FY 2019-20 under the expense budget for the year, with lower payroll expenses making the largest contribution. The combination of higher estimated income and lower expenses (as of 5/31/20), contributed to a net of approximately \$200K. The amount may diminish as we pay year end expenses; however, the remaining will increase District reserves.
2. A substantial amount of expenses will be off set with insurance reimbursements related to the Camp Fire. The amount of reimbursement should be determined in FY 2020-21. As of 5/31/20, the recovery project expenses potentially eligible for reimbursement is \$1,078,659. Because we show the expenses, these funds will improve our cash reserve.
3. Payroll expenses continue as the largest expense category for the District (although at 61% of the total budget, is substantially below pre-fire levels). FY 2019-20 payroll expenses were only about 70% of what had been budgeted for the year, mainly due to attrition from the District post-fire. We anticipate actual payroll costs to increase in FY 2020-21 because of the mandatory minimum wage increase, and as the District takes management of new facilities (i.e. Paradise Lake) and rebuilds internal capacity. Still, the FY 2019-20 budget reflects a 3% decrease from the previous years budgeted amount.
4. Utility costs in FY 2019-20 were lower than FY 2018-19 due in part to reduced facility usage post fire and PG&E outages. As facilities such as the Moore Road Ball Parks come back on-line, we anticipate that our utility costs will increase over FY 2019-20 levels. We also anticipate some long-term savings as the District is converting to highly efficient LED lighting.
5. With increased need for outside labor and the development of projects for grants, we anticipate a substantial increase in professional services (5330). For example, we expect to use outside services to aide with engineering, design and planning. In addition, costs will increase associated with the election.
6. Program expenses such as contractor/instructor wages are scalable, and we will need to balance class income with the need to restart programs for the community.

3. Allocations

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

1. The budget sets aside \$200,000 for contingencies.

2. Approximately \$625,000 of the cash balance will be available for Capital Improvement Projects (CIP) and \$80,000 for new equipment/vehicles.
3. Impact Fee income will be transferred into the appropriate impact fee fund.
4. The District has aggressively applied for park and program grant funding. Grant funding for equipment, infrastructure, or acquisitions will be allocated to the appropriate Capital Improvement Project (CIP). Funding for staff or programs will be considered operational income.
5. The Reserves for Future Expenditures is an estimate of the remaining balance in the fund after expenses and allocations have been made. In the past, much of this balance would go into Accumulative Capital Outlay (ACO) funds; however, we recommend that funds remain unrestricted to allow for cash flow and flexibility for expenditures during this budget cycle. The District anticipates grant awards that will require match funds for use in launching planned Capital Improvement Projects and therefore recommends a reduction in the ACO fund (\$20,000).

4. Challenges and Opportunities

1. The most significant challenges in the next FY will be uncertainties in program revenue due to the restart of programs and the ongoing pandemic. The District is focusing on social outreach and marketing to increase rental income, such as wedding packages at Paradise Lake, and creating new programs that can safely accommodate social distancing while attracting recreational tourism income. Development of alternative revenues and strategies will be critical for the long-term success of the organization.
2. The District will need to look at the financial support and contributions to other organizations in the future. This evaluation should include an examination of deliverables, services and benefits provided to District residents to ensure alignment between District and partner organization needs. Staff believe that timely review and new expectations will better serve residents and these organizations can quantify and measure defined outcomes.
3. The District has formed a wide network of new partnerships and collaborations with local government and non-profit organizations in the District and across the US. These collaborations will make grant proposals more competitive and the District will continue cultivating these efforts.
4. The District is aggressively pursuing grant revenue that would facilitate development of a project pipeline to better prepare for shovel-ready capital improvement projects. This in turn will make District proposals for upcoming Proposition 68 grant funding more competitive.

As the cost and scope associated with full-scale renovations and development of new park facilities may not match grant funding support, the District will use a

phased approach to make incremental improvements if improvements are not forthcoming.

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

5. The District has been fortunate to receive the benefits of Alliance For Workforce Development (AFWD) crews, which have substantially reduced District wage costs in the last fiscal year and greatly facilitated clean-up and repairs required after the Camp Fire. Access to these crews may cease altogether in FY 2020-21. This will increase maintenance costs and/or reduce upkeep levels of parks.
6. Taking on the management and maintenance of new parks and facilities in FY 2020-21 may necessitate increased staffing levels; however, this may be offset by the District's comprehensive Volunteer Program. To date volunteers have contributed over 124 hours to District projects and the District is working diligently to grow the program further. Volunteer support offsets labor costs, and offers engagement and outreach opportunities.

5. What's New in the FY 2020-21 Budget

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

1. The FY 2020-21 budget completes the transition from the previous accounting code system into a new one that provides a decidedly "big picture" approach.
2. Capital Improvement Projects also reflect this big picture approach. While several identified projects went into the development of the budget request, we simplified the approach to only a few categories. Because of our limited funding, most of the projects will require outside resources or grants but we wanted to identify potential sources for our contribution. In many cases, funding opportunities and restrictions may shift the priorities and this more general approach to funding may provide the flexibility to complete the efforts.
3. Staff made several assumptions regarding staffing levels for the next Fiscal Year. These may be summarized as follows:
 - The salary and payroll estimates reflect increases in the minimum wage. It may not cover the potential of increased maintenance needs as the District opens new parks and facilities.

- Using interpolated values from FY 2016-2017 (full pre-Camp Fire staffing) and FY 2019-2020 (skeleton staffing), we estimated that salary increases will be no more than \$40,000. Assumptions:
 - The proposed budget includes a \$1/hour increase for all part-time hourly staff. Using an estimated total hour of 18,100 (the total part time hours in FY 2016-2017 (20,628) and FY 2019-2020 (as of 5/20/20, 15,519), yields an increase of approximately \$9,000 (the increase comes halfway through the Fiscal Year.
 - Following a similar approach with full-time staff (multiplying the estimated total expenses of \$615,221 (for comparison, the total salaries in FY 2016-2017 (\$750,333) and FY 2019-2020 (as of 5/20/20, \$480,109) by the percent increase. For example, assuming a proposed salary increase (either a two-step 2.5% increase at the beginning of the Fiscal and Calendar years, or a 5% increase at the beginning of the FY, or a combination) will cost between \$15-\$30K.
- The District foresees an increased need for contract labor, particularly engineering and landscape architect work. Though some engineering costs may ultimately be reimbursed by insurance where the work pertains to assets being replaced after Camp Fire losses, the capital improvement plans necessitate expansion of these vital services to bring the projects to fruition.

D. Changes from preliminary budget

1. We refined costs and cut payroll from the draft version narrowing the difference in net operating income and expenses. Estimated income rose slightly and estimated expenses dropped significantly (about \$200K).
2. The District anticipates the use of cash balance funds to balance the operating budget.
3. We accessed additional funds from our ACO to apply to use for potential Capital Improvements.
4. The CIP budget reflects an increase in potential Construction In Progress/Capital Projects. This will likely be triggered in order to supplement successful acquisitions or grants. Grant opportunities have accelerated under the current funding cycle.

E. Projections

Historically, the District has considered only an annual budget, new to this narrative is consideration of future projections of revenue. We anticipate as the budget picture becomes clear these projections may aid us anticipating changes and responses between years. Projections are imperfect especially considering the uncertainty that the District faces, but this remains a useful exercise and may help identify the areas of greatest uncertainty.

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 from PG&E, we should stress that majority of proceeds are intended to replace the massive loss of program and tax revenue over the next 10-20 years.

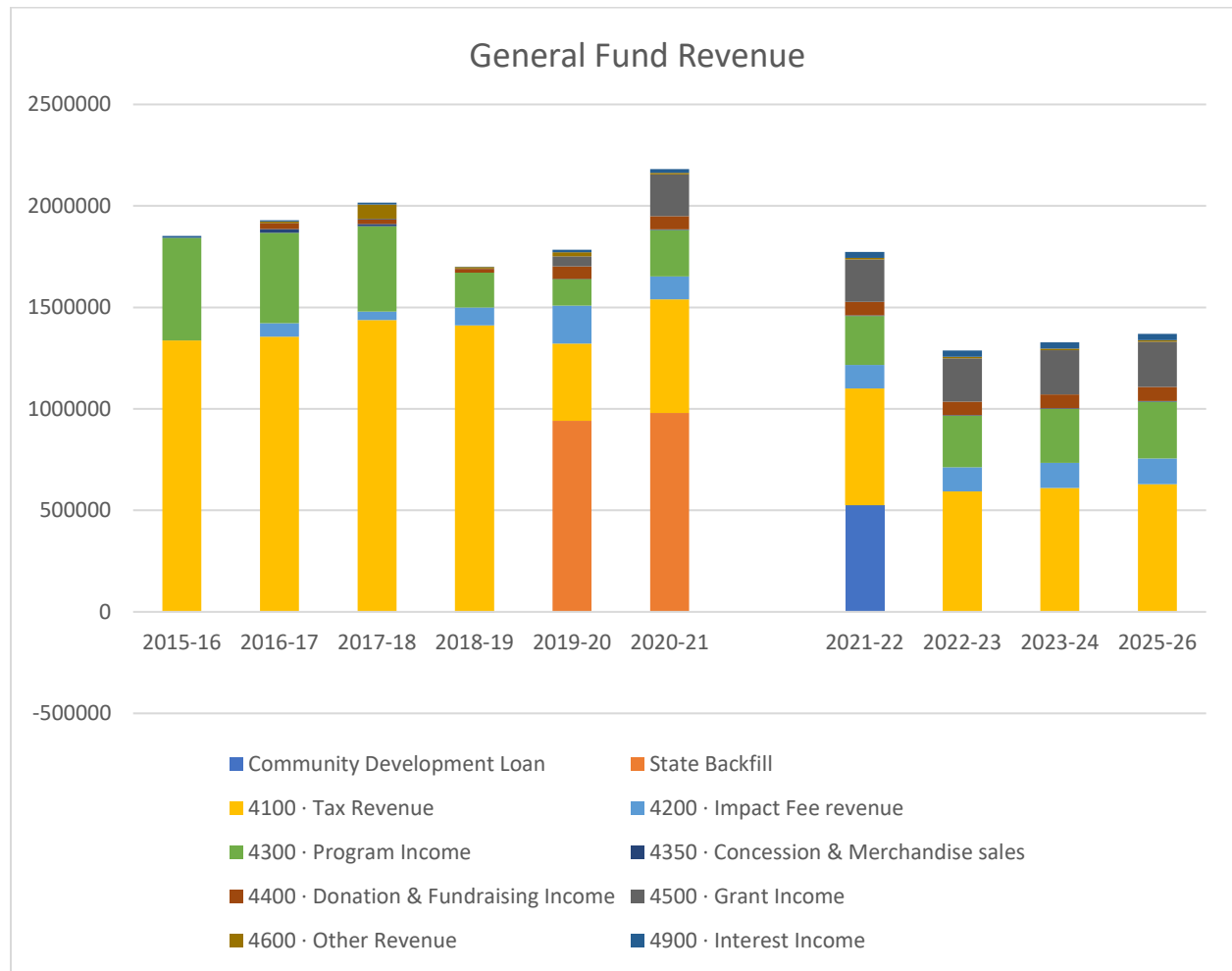


Figure 1. Estimated Revenue Projections

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 2017-18 audit there were 11 findings reported for staff to correct. Of those 11, 9 have been corrected. These include:
 - a. Payroll - All employee files have been reviewed to make sure current PAFs are on file and hours are being double check to make sure employees are being pay correctly.
 - b. Journal Entries – All journal entries have supporting documentation attached to hard copies of the entries as well as memos in the entry itself.
 - c. GASB 68 – Staff can now Prepare and record pension liabilities without the help of an outside accounting firm.
 - d. Deferred Revenues - More support has been added to show deferred revenue.
 - e. Bank Accounts – Bank reconciliations are now done using QuickBooks.
 - f. Accounts Receivable – There was an amount in Accounts Receivable that did not have documentation, the funds were moved to revenue.
 - g. Accrued Expenses – Payroll expenses that are accrued in the current fiscal year and are paid in the next fiscal year are documented in QuickBooks via journal entry.
 - h. Cash in County Treasury – The Counties monthly reports are reconciled in QuickBooks.
 - i. Cash Receipts – Journal entries are no longer used to record income, “Make Deposits” is used instead.
2. Development of a Financial Investment policy and the opening of new interest-bearing bank accounts.
3. An update of fixed assets.
4. Submission and continual efforts on CALOES, FEMA, and insurance requests. We hope to receive additional progress in FY 2020-21.

G. Recommendations

To improve the District’s financial solvency and budgetary processes, and to improve institutional learning, staff proposes several recommendations for the next FY and in the next budget cycle. Most of these (except for 2) are retained from the last budget. These may be summarized as follows:

1. Staff will work with the Board to finalize and adopt the District's strategic plan then incorporate and align the vision, goals, and tactics of that plan with the proposed budget.
2. Staff will analyze and evaluate rental and reservations pricing and potential for value added packages for use of District assets. Uniform pricing and contract practices will facilitate planning, forecasting and budgeting.
3. Last year's budget noted a focus to consider formalizing a CIP process. The steps could resemble the following:
 - Establish a capital planning committee/BOD evaluate projects
 - Take inventory of existing capital assets
 - Evaluate previously approved, unimplemented or incomplete projects
 - Assess financial capacity
 - Solicit, compile and evaluate new project requests
 - Prioritize projects
 - Develop a financing plan
 - Adopt a capital improvement program
 - Monitor and manage approved projects within the CIP
 - Update existing/ongoing capital programs

Associated with that effort, the District could 1) update the Inventory of District Facility Projects, Improvements, and Equipment needs and 2) review the District Master Management Plan needs. These efforts will support the next Master Plan revision and develop updated priorities and inform decisions for the FY 2020-21 budget cycle and/or grant applications.

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

4. Review the structure and organization of Donations and the Designated Funds (2514) to simplify and remove defunct funds. Consider a separate General Reserve account number for internal tracking.
5. In past budget cycles, the District reserves remaining funds as a cash reserve that provides maximum flexibility. While the District adopted a financial investment policy in the last FY, we should consider the strategies for investments and long-term reserves. Staff recommends that the District review reserve fund and investment. To develop operating reserve funds over the next 10-20 years that will be required until tax revenues recover. The strategy could provide a set amount (i.e. X% of the operating budget) and the circumstances when funds can be accessed (for example with Board approval and changes to 1. Tax revenue; 2. Local economy downturns; 3. Increased costs; 4. Legislative mandates to provide new or expanded services or programs; 5. One-time Board approved expenses; 6. Increases in inflation; or 7. Natural disasters (earthquakes, fires or other general infrastructure failures).

II. 2020-21 BUDGET

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

- The distribution of income and expenses (Figures 1 and 2).
- A Budget Summary, General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Table 2).
- A more detailed breakdown of the FY 2020-21 operations budget expenses and comparison to FY 2018-19 actuals, FY 2019-20 year to date and approved budget (Table 3). The table also provides the percentage that each line item contributes to income or expenses and the dollar amount difference with the last FY.

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

- Financing Sources and Uses by Budget Unit; and
- Compliance with Proposition 4 – FY 2020-21 Appropriation Limit.

Income

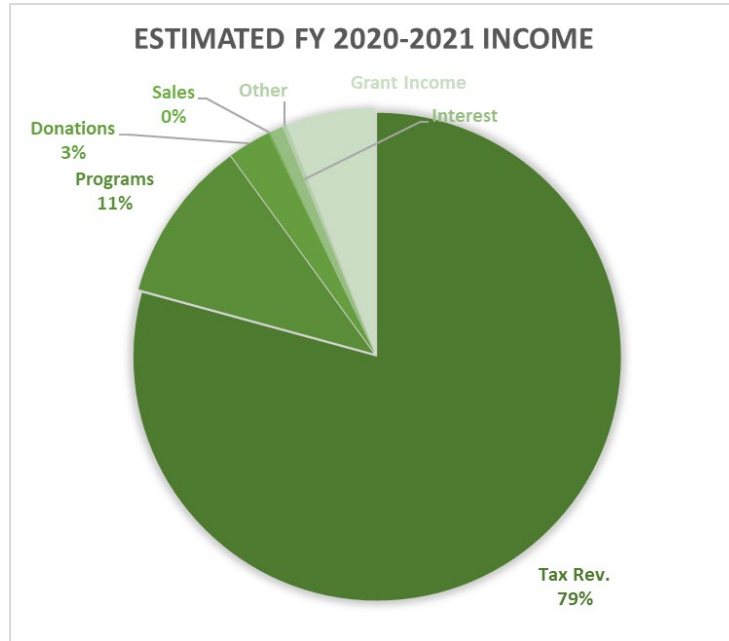


Figure 2. FY 2020-21 Estimated PRPD Income.

Expenses

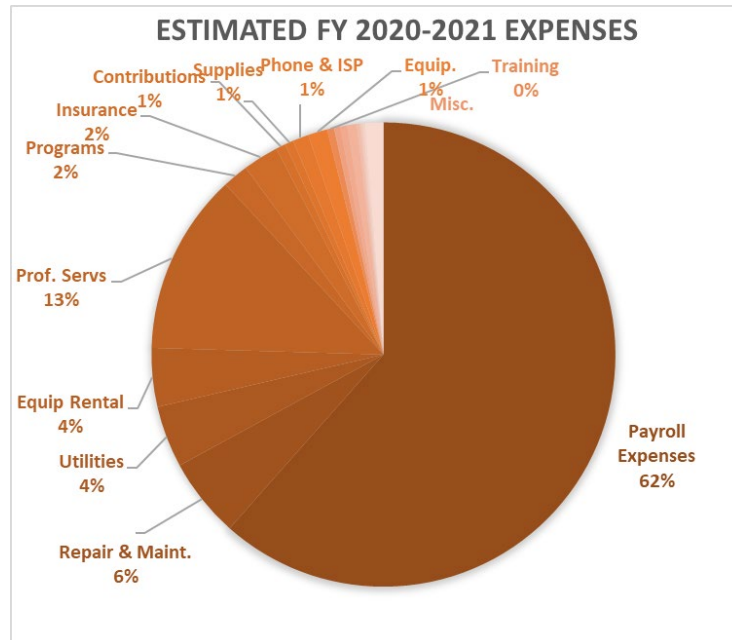


Figure 3. FY 2020-21 Estimated PRPD Expenses.

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

FY 2020 - 2021		
Description	Code	Budget
Operating Budget		
Funding Resources		
Income		
4100 · Tax Revenue	4100	1,677,300
4200 · Impact Fee revenue	4200	113,000
4300 · Program Income	4300	227,500
4350 · Concession & Merchandise sales	4350	2,100
4400 · Donation & Fundraising Income	4400	61,000
4500 · Grant Income	4500	125,000
4600 · Other Revenue	4600	5,500
4900 · Interest Income	4900	18,600
Total Income		2,230,000
Expense		
5000 · Payroll Expenses	5000	1,388,600
5100 · Program Expenses	5100	40,400
5140 · Fundraising Expense	5140	17,600
5200 · Advertising & Promotion	5200	10,800
5220 · Bank & Merchant Fees	5220	4,600
5230 · Contributions to Others	5230	15,100
5240 · Copying & Printing	5240	3,000
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	15,000
5270 · Education, Training & Staff Dev	5270	11,000
5280 · Equip., Tools & Furn (<\$5k)	5280	30,500
5290 · Equipment Rental	5290	92,100
5300 · Insurance	5300	56,000
5320 · Miscellaneous Expense	5320	400
5330 · Professional & Outside services	5330	285,000
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	9,500
5360 · Repair & Maintenance	5360	125,010
5370 · Supplies - Consumable	5370	13,500
5380 · Taxes, Lic., Notices & Permits	5380	3,000
5390 · Telephone & Internet	5390	25,000
5400 · Transportation, Meals & Travel	5400	29,000
5410 · Utilities	5410	97,000
Total Expense		2,275,010
Total Net Operating Income and Expenses		-45,010
Beginning Fund Balance		
1000 · Bank (Operating)	1000	319,224
1011 · General Operating (Cash) - 2510	1011	24,387
1030 · Investment - 1031, 1032	1030	1,246,483
Total Available Funds		1,990,094

Other Budgeted Expenditures (Allocations from General Fund)

Accumulated Capital Outlay (ACO)	1012	-20,000
Contingency	1013	200,000
Construction in Progress (CIP)/Fixed Assets	1800	625,000
General Reserve		0
Imprest Cash Reserve		0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	113,000
Reserves for Future Expenditure		941,584
Scholarship Funds (Scholarship Granted (Contra to Acct.4400)	4401	5,500
Vehicles	1740	80,000

Allocations-Total	1,945,084
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Total Revenue and Funds Available	4,220,094
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Total Expenses and Allocations	4,220,094
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Net Income	0
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Beginning Total Available Fund Balance	1,990,094
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Ending Total Available Fund Balance	1,141,584
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Summary**Grand Total Budget**

Total Income	2,230,000
Expense	
Total Salary and Benefits	1,388,600
Total Services and Supplies	886,410
Total Contributions to Others	15,100
Total Expense	2,275,010
Total Available Funds	1,990,094
Total Allocations	1,945,084

Net Income	0
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Reserves

Accumulated Capital Outlay (ACO)	606,700
General Reserve	3,000
Imprest Cash Reserve	300
Reserves-Total	610,000

Figure 4. FY 2020-21 District General Fund (2510) Budget Detail and Comparison to Past Budgets.

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	Remaining	% YTD	FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 5/31/20			Budget	
Funding Resources									
Income									
4100 · Tax Revenue	4100	1,437,377	1,411,840	1,445,490	1,794,315.53	348,826	124%	1,677,300	231,810
4200 · Impact Fee revenue	4200	41,902	87,345	62,841	212,023.29	149,182	337%	113,000	50,159
4300 · Program Income	4300	420,167	172,715	483,140	132,485.87	-350,654	27%	227,500	-255,640
4350 · Concession & Merchandise sales	4350	11,366	-500	24,520	55.50	-24,465	0%	2,100	-22,420
4400 · Donation & Fundraising Income	4400	21,101	17,742	57,000	63,096.71	6,097	111%	61,000	4,000
4500 · Grant Income	4500	4,412	1,106	1,500	50,000.00	48,500	3333%	125,000	123,500
4600 · Other Revenue	4600	70,997	7,752	7,400	19,091.24	11,691	258%	5,500	-1,900
4900 · Interest Income	4900	8,411	608	7,000	17,597.30	10,597	251%	18,600	11,600
Total Income		2,015,732	1,698,608	2,081,970	2,288,665	206,695	110%	2,230,000	148,030
Expense									
5000 · Payroll Expenses	5000								
5010 · Wages & Salaries	5010	933,440	827,618	1,085,762	706,162.60	-379,599	65%	1,077,800	-7,962
5020 · Employer Taxes	5020	77,795	61,907	81,900	51,697.10	-30,203	63%	60,000	-21,900
5030 · Employee Benefits	5030	190,350	190,036	198,800	134,157.90	-64,642	67%	180,000	-18,800
5040 · Workers Comp Expense	5040	53,658	44,930	60,000	42,715.00	-17,285	71%	55,000	-5,000
5050 · Accrued Comp, Sick, & Vacation	5050	0	0	4,000	0.00	-4,000	0%	0	-4,000
5060 · Other Personnel Costs	5060	11,211	25,693	3,100	11,362.65	8,263	367%	15,800	12,700
Total 5000 · Payroll Expenses	5000	1,266,454	1,150,183	1,425,862	946,095	-479,766	66%	1,388,600	-37,262
5100 · Program Expenses	5100								
5110 · Concession & Merchandise Exp.	5110	5,838.26	2,453	14,450		-14,450	0%	8,900	-5,550
5120 · Program Contract Labor	5120			0	1,540.00	1,540		5,000	5,000
5130 · Program Supplies	5130	38,836	14,795	26,625	21,862.43	-4,763	82%	26,500	-125

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020		% YTD	FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 5/31/20	Remaining		Budget	
Total 5100 · Program Expenses	5100	44,674	17,248	41,075	23,402.43	-17,673	57%	40,400	-675
5140 · Fundraising Expense	5140	0	0	18,000		-18,000	0%	17,600	-400
5200 · Advertising & Promotion	5200	8,088	3,639	11,000	5,864.42	-5,136	53%	10,800	-200
5210 · Bad Debt	5210		0	0		0		0	0
5220 · Bank & Merchant Fees	5220	474	241	4,620	4,415.69	-204	96%	4,600	-20
5230 · Contributions to Others	5230	15,111	12,561	15,100	2,540.50	-12,560	17%	15,100	0
5240 · Copying & Printing	5240	5,578	82	840	70.57	-769	8%	3,000	2,160
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	7,428	9,890	5,200	15,714.54	10,515	302%	15,000	9,800
5270 · Education, Training & Staff Dev	5270	3,601	8,568	11,000	1,693.50	-9,307	15%	11,000	0
5280 · Equip., Tools & Furn (<\$5k)	5280								
5282 · Office ET&F	5282	5,772	6,697	18,537	10,134.16	-8,403	55%	15,000	-3,537
5284 · Program ET&F	5284	669	3	3,000	9,503.15	6,503	317%	10,000	7,000
5286 · Small Tools & Equipment	5286	2,116	14,065	2,800	4,089	1,289	146%	5,500	2,700
Total 5280 · Equip., Tools & Furn (<\$5k)	5280	8,557	20,765	12,800	23,727	10,927	185%	30,500	17,700
5290 · Equipment Rental	5290	88,469	113,710	90,000	128,949.79	38,950	143%	92,100	2,100
5300 · Insurance	5300	39,843	46,906	48,576	53,460.00	4,884	110%	56,000	7,424
5310 · Interest Expense	5310	379	2,359	0	499.93	500		900	900
5320 · Miscellaneous Expense	5320	154	2,189	1,300	138.25	-1,162	11%	400	-900
5330 · Professional & Outside services	5330								
5332 · Accounting	5332	13,938	9,500	10,000	20,595.68	10,596	206%	24,000	14,000
5334 · Legal	5334	2,835	6,030	6,000	18,096.20	12,096	302%	25,000	19,000
5336 · Engineering Services	5336	0	400	4,000	1,899.14	-2,101	47%	100,000	96,000
5338 · Other Professional & Outside Labor	5338	25,924	52,445	42,200	56,635.33	14,435	134%	136,000	93,800
Total 5330 · Professional & Outside services		42,697	68,375	62,200	97,226	35,026	156%	285,000	222,800
5340 · Postage & Delivery	5340	54.75	802	3,200.00	269.45	-2,931	8%	2,000	-1,200
5350 · Rent-Facility use fees	5350	6,126	20,189	13,100	5,301.25	-7,799	40%	9,500	-3,600
5360 · Repair & Maintenance	5360			0					

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020		% YTD	FY 2020 - 2021	Difference
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 5/31/20	Remaining		Budget	FY 20-21 / FY 19-20
5361 · Building R&M	5361	7,972	24,786	11,000	15,080.72	4,081	137%	13,000	2,000
5362 · Equipment R&M	5362	10,412	11,230	15,000	103,105.93	88,106	687%	18,000	3,000
5363 · General R&M	5363	14,620	39,866	9,400	358,929.91	349,530	3818%	10,000	600
5364 · Grounds R&M	5364	24,047	57,482	38,400	44,200.65	5,801	115%	40,000	1,600
5365 · Pool R&M	5365	29,781	18,052	18,500	11,647.86	-6,852	63%	18,000	-500
5366 · Vehicle R&M	5366	5,703	107,906	8,900	78,645.89	69,746	884%	10,000	1,100
5367 · Janitorial	5367	12,092	7,461	10,300	7,908.72	-2,391	77%	10,510	210
5368 · Security	5368	1,310	1,364	1,300	2,999.69	1,700	231%	5,000	3,700
5369 · Vandalism	5369	37	61	0	202.37	202		500	500
Total 5360 · Repair & Maintenance		105,975	268,208	113,950	622,722	508,772	546%	125,010	11,060
5370 · Supplies - Consumable	5370								
5372 · Office Supplies	5372	15,870	15,033	9,460	8,609.21	-851	91%	8,500	-960
5374 · Safety & staff supplies	5374	2,251	5,034	4,200	7,015.72	2,816	167%	5,000	800
Total 5370 · Supplies - Consumable		18,121	20,067	13,500	15,625	2,125	116%	13,500	0
5380 · Taxes, Lic., Notices & Permits	5380	2,546	8,456	3,000	1,957.19	-1,043	65%	3,000	0
5390 · Telephone & Internet	5390	5,662	6,333	26,100	21,525.98	-4,574	82%	25,000	-1,100
5400 · Transportation, Meals & Travel	5400			0					
5402 · Air, Lodging & Other Travel	5402	449	1,820	700	7,337.24	6,637	1048%	6,000	5,300
5404 · Fuel	5404	13,200	13,854	13,000	15,290.41	2,290	118%	16,300	3,300
5406 · Meals	5406	604	1,596	1,000	1,632.68	633	163%	2,400	1,400
5408 · Mileage & Auto Allowance	5408	80	929	1,000	194.13	-806	19%	4,300	3,300
Total 5400 · Transportation, Meals & Travel		14,333	18,198	15,700	24,454	8,754	156%	29,000	13,300
5410 · Utilities	5410								
5412 · Electric & Gas	5412	100,559	51,676	81,567	50,040.44	-31,527	61%	66,000	-15,567
5414 · Water	5414	24,392	13,286	25,500	4,652.18	-20,848	18%	20,000	-5,500
5416 · Garbage	5416	11,136	10,087	9,900	12,994.30	3,094	131%	11,000	1,100
Total 5410 · Utilities	5410	136,088	75,049	120,267	67,686.92	-52,580	56%	97,000	-23,267
Total Expense		1,820,412	1,874,016	2,081,970	2,063,340	-18,630	99%	2,275,010	193,040
						0			

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	Remaining	% YTD	FY 2020 - 2021	Difference FY 20-21 / FY 19-20
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 5/31/20			Budget	
Total Net Operating Income and Expenses		195,320	-175,408	0	225,326	225,325	N/A	-45,010	-45,010
Total Other Income									
9999 · Misc. Expense	9999		-1,147,483	-1,147,483		1,147,483		-400,000	
Beginning Fund Balance									
1000 · Bank (Operating)	1000			0	319,224	319,224		319,224	319,224
1011 · General Operating (Cash) - 2510	1011		784,576	784,576	-241,612	-1,026,188	-31%	24,387	-760,189
1030 · Investment - 1031, 1032	1030		784,576	0	1,244,518	1,244,518		1,246,483	1,246,483
Total Available Funds		0	1,569,152	784,576	1,322,130	537,554	169%	1,990,094	1,205,518
Other Budgeted Expenditures (Allocations from General Fund)									
Accumulated Capital Outlay (ACO)	1012			0	0	0		-20,000	-20,000
Contingency	1013			100,000	100,000	0	100%	200,000	100,000
Construction in Progress (CIP)/Fixed Assets	1800			415,000	0	-415,000	0%	625,000	210,000
General Reserve	GR			1,000	1,000	0	100%	0	-1,000
Imprest Cash Reserve	ICR			0	0	0		0	0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200			62,841	212,023	149,182	337%	113,000	50,159
Reserves for Future Expenditure	R			115,000	115,000	0	100%	941,584	826,584
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	2,354.00	407.00	7,000	0	-7,000	0%	5,500	-1,500
Vehicles	1740			50,000	0	-50,000	0%	80,000	30,000
Allocations-Total		2,354	407	1,003,228	428,023	-575,205	43%	1,945,084	941,855
Total Revenue and Funds Available			3,267,761	3,085,198	3,610,795	525,597	117%	4,220,094	1,134,896
Total Expenses and Allocations			1,874,423	3,085,198	2,491,363	-593,835	81%	4,220,094	1,134,896
Net Income		0	1,393,338	0	1,119,432	1,119,432	N/A	0	0

Beginning Total Available Fund Balance

0 1,569,152 784,576 1,322,130 1,990,094

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	FY 2019 - 2020	% YTD	FY 2020 - 2021	Difference FY 20-21 / FY 19-20	
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 5/31/20		Remaining		Budget
Ending Total Available Fund Balance		192,966	1,393,338	248,735	1,334,432		1,141,584		
Total Income		2,015,732	1,698,608	2,081,970	2,288,665	206,695	110%	2,230,000	148,030
Expense									
Total Salary and Benefits		1,266,454	1,150,183	1,425,862	946,095	-479,766	66%	1,388,600	-37,262
Total Services and Supplies		538,848	709,044	656,108	1,093,761	437,653	167%	886,410	230,302
Total Contributions to Others		15,111	12,561	15,100	2,541	-12,560	17%	15,100	0
Total Expense		1,820,412	1,874,016	2,081,970	2,063,340	-18,630	99%	2,275,010	193,040
Total Available Funds		0	1,569,152	1,003,228	1,322,130	318,902	132%	1,990,094	986,866
Total Allocations		2,354	407	1,003,228	428,023	-575,205	43%	1,945,084	941,855
Net Income		192,966	1,393,338	0	1,119,432	1,119,432		0	0
Accumulated Capital Outlay (ACO)				626,700		-626,700	0%	606,700	-20,000
General Reserve				3,000		-3,000	0%	3,000	0
Imprest Cash Reserve				300		-300	0%	300	0
Reserves-Total			0	630,000	0	-630,000	0%	610,000	-20,000

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects over the next 5 years. 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 and we wanted to 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 FY2020-21 include:

1. A District Master Plan and park planning to help create a project pipeline and prepare the District for upcoming grant funding.
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 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, tractors, trailers, tools, etc.). Funding may come from insurance, grants, and District Funds.

This section contains the following information (some existing information will be added after the full document is completed).

_____ Fixed Assets – Five-Year Project Implementation Plan

_____ Short & Long-Term Capital Improvements (Inventory)

_____ Fixed Assets and Controllable Assets Policy

_____ Purchasing Procedure

Figure 5. Capital Improvement Projects (CIP) Summary.

Paradise Recreation & Park District								
Capital Improvement Project (5 Year) - Summary of Funding Sources								
FY 2020-2021								
Task	FY Beginning							Total
	2020	2021	2022	2023	2024	2025	Beyond 2024	
1. Acquisition	1,840,000	470,000	1,250,000	1,700,000	-	-	1,500,000	6,760,000
3. Planning	295,000	133,500	35,000	130,000	-	-	-	593,500
4. Park Development	750,000	8,050,000	6,100,000	750,000	1,000,000	2,000,000	3,000,000	21,650,000
5. Park Improvements, Repair and Renovation	617,000	567,000	238,500	1,065,000	2,128,000	260,000	35,000	4,910,500
6. Equipment Purchases	540,000	50,000	50,000	50,000	60,000	60,000	70,000	880,000
7. Insurance Rebuild	900,000	100,000	-	-	-	-	-	1,000,000
Other	-	-	-	-	-	-	-	-
Total	4,942,000	9,370,500	7,673,500	3,695,000	3,188,000	2,320,000	4,605,000	28,440,500
Funding Source								
Funding Source	FY Beginning							Total
	2020	2021	2022	2023	2024	2025	Beyond 2024	
ACO	20,000	20,000	13,000	12,000	25,000	5,000	7,000	102,000
Donations	5,500	1,000	500	-	-	-	-	7,000
General Fund	625,000	135,500	8,500	10,000	-	-	6,000	785,000
Grant/Unidentified	4,005,500	9,292,500	7,697,000	3,749,500	3,197,000	2,410,000	4,610,000	34,961,500
Incorporated Impact Fees (Fund 2526)	340,000	77,000	17,000	16,000	55,000	5,000	2,000	512,000
Unincorporated Impact Fees (Fund 2521)	186,000	40,000	57,500	17,500	10,000	-	-	311,000
Total	5,182,000	9,566,000	7,793,500	3,805,000	3,287,000	2,420,000	4,625,000	36,569,500

IV. FUNDS

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

Table 3. Current Fund Balances as of 5/28/20.

Checking/Savings	
1000 · Mechanics Bank - Operating	350,863.18
1005 · Petty Cash	300.00
1010 · Treasury Cash - 2510	
1011 · General Operating	-31,039.45
1012 · ACO Reserve	626,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	<u>1,000.00</u>
Total 1010 · Treasury Cash - 2510	599,660.55
1030 · Investments	
1031 · Five Star Bank Money Market	1,184,147.54
1032 · Five Star Bank Grant M. M.	<u>64,197.42</u>
Total 1030 · Investments	1,248,344.96
1100 · Designated Treasury Funds	
1111 · Aquatic Unicorp-2511	49.41
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,371.17
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	6,191.83
1114-14 · General Donations	1,186.00
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	1,056.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	<u>429.28</u>
Total 1114 · Designated Donations-2514	28,350.00
Total 1100 · Designated Treasury Funds	86,402.71
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,103.30
1121 · Park Acqui Unincorp - 2521	47,166.73

1122 · Park Dev Unincorp - 2522	78,005.24
1124 · District Fac Unincorp - 2524	40,531.66
1126 · Park Acqui Incorp - 2526	90,064.05
1127 · Park Dev Incorp - 2527	270,701.71
1128 · District Fac Incorp - 2528	<u>48,779.34</u>
Total 1119 · Impact Fees	<u>583,352.03</u>
Total Checking/Savings	2,868,923.43

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

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

The Accumulated Capital Outlay (ACO) designates funds held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the General Fund.

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

1. For FY 2020-21, 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 will explore consolidation of these funds (recommendation from last year). Funds that are no longer receiving active or on-going donations will be used for the original purpose or combined with an appropriate account to streamline the accounting of these funds.

E. 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).

Table 4. Current Impact Fee Balances (as of 5/28/20)

▼ 1119 · Impact Fees	
1120 · Sub Div Fees - 2520	8,103.30
1121 · Park Acqui Unincorp - 2521	47,166.73
1122 · Park Dev Unincorp - 2522	78,005.24
1124 · District Fac Unincorp - 2524	40,531.66
1126 · Park Acqui Incorp - 2526	90,064.05
1127 · Park Dev Incorp - 2527	270,701.71
1128 · District Fac Incorp - 2528	48,779.34
Total 1119 · Impact Fees	583,352.03

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 manages 468.75 acres of park land and facilities (Foothill 2010, plus staff information on the addition of Noble Park). This splits up to about 82 acres of developed parkland and 374 of undeveloped park land. The District has developed a sub-division of our border to provide useful demographic information that will aid with programs and planning. This is reflected in the Figure.

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

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

B. Staffing

The District suffered considerable loss of experienced staff 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 Equivalents (FTE) this will allow for a clearer comparison of resources. We anticipate some additional needs for maintenance and programing over the next few months but staffing levels will remain below pre-Camp Fire levels.

Figure 6. District Boundaries and Sub-Divisions.

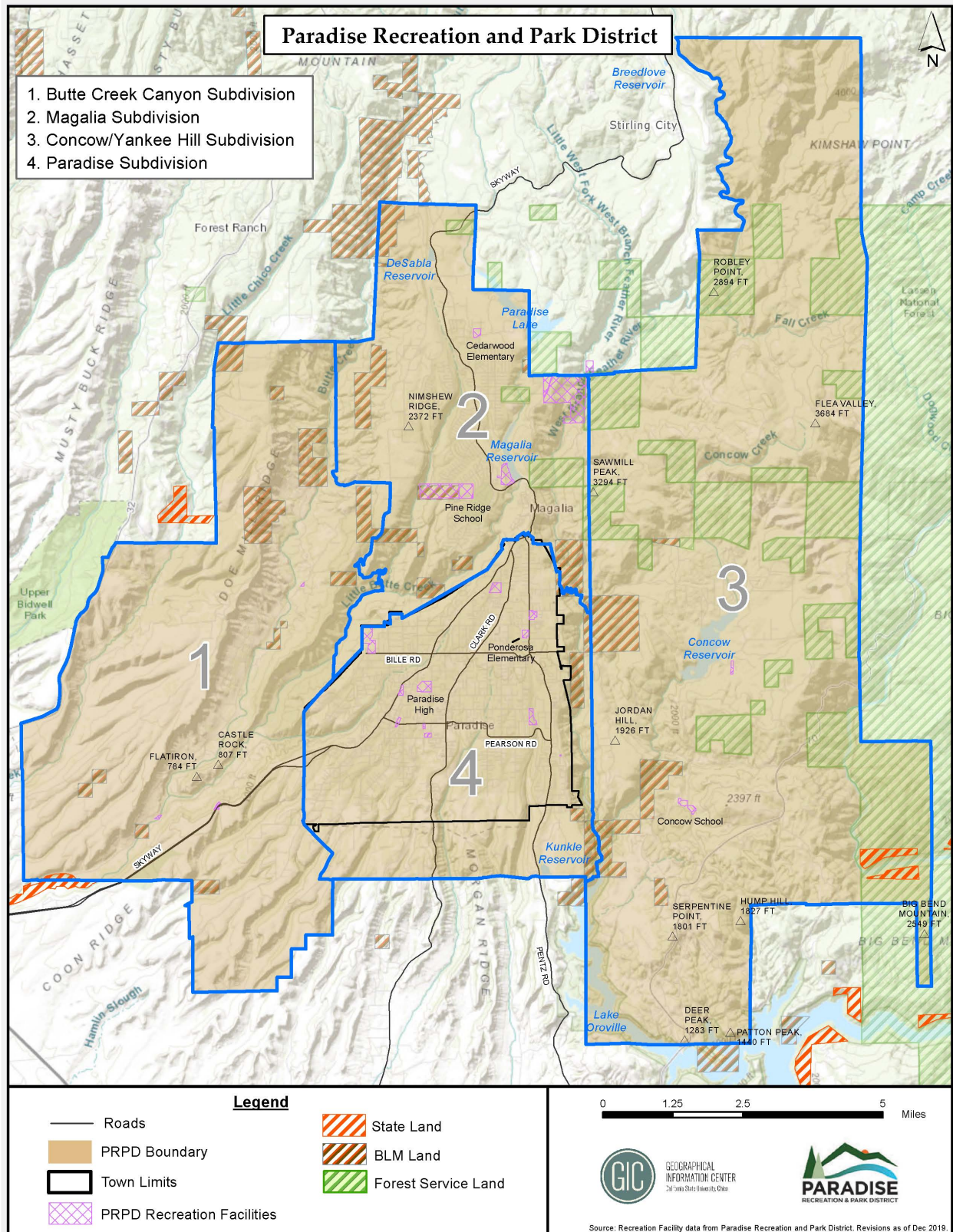
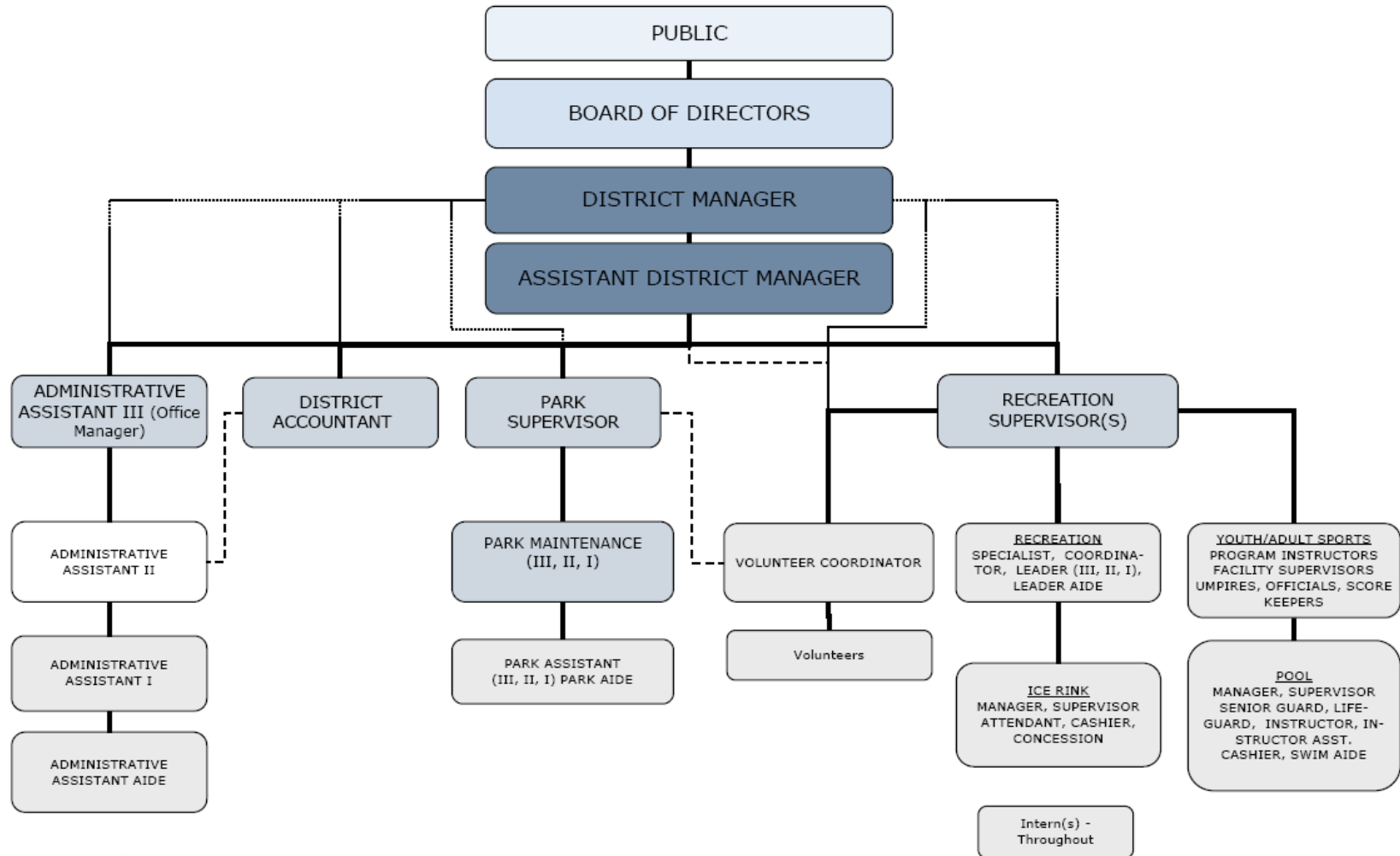


Figure 7. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).

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

PARADISE RECREATION AND PARK DISTRICT Organizational Chart



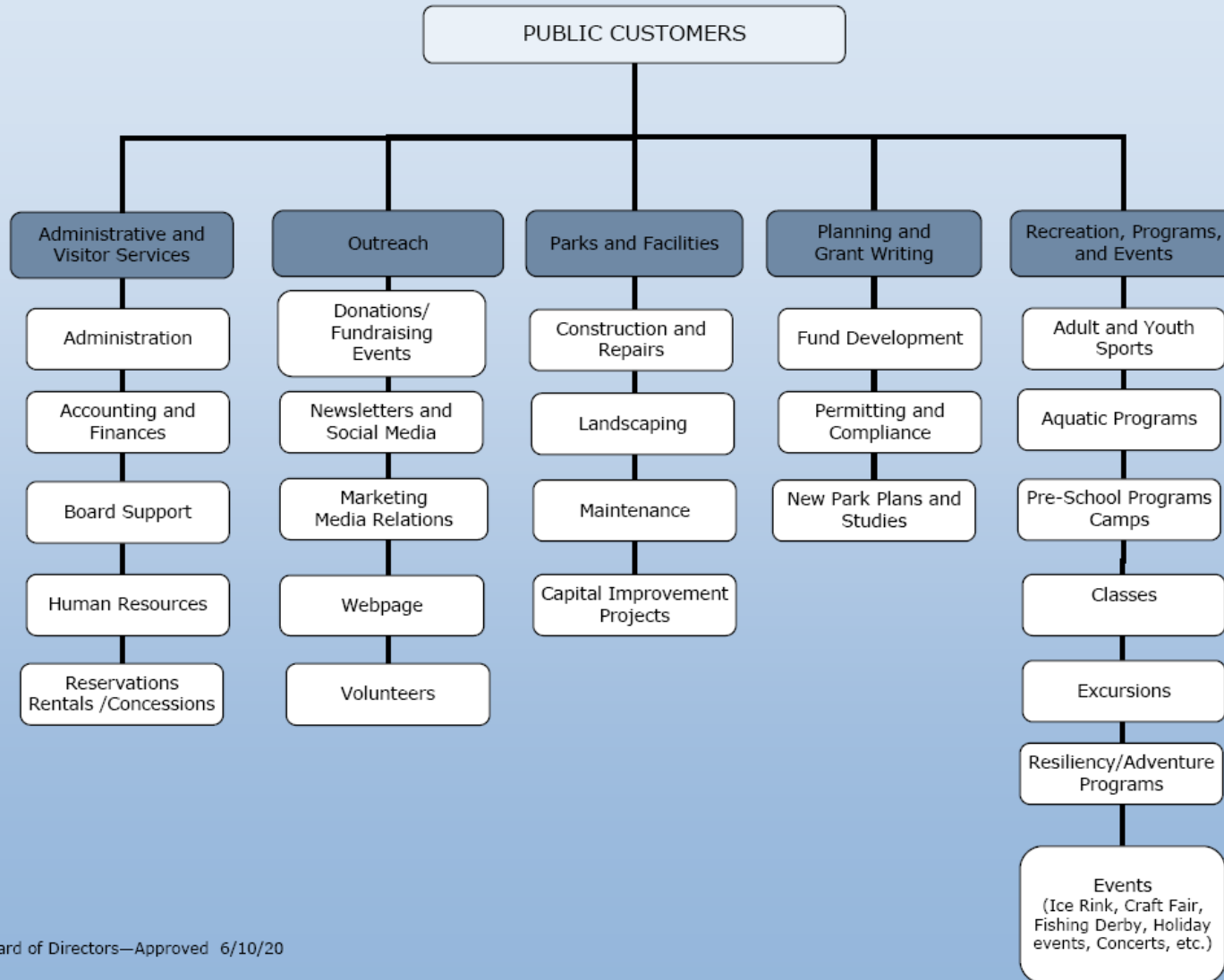
PRPD Board of Directors—Approved 6/10/20

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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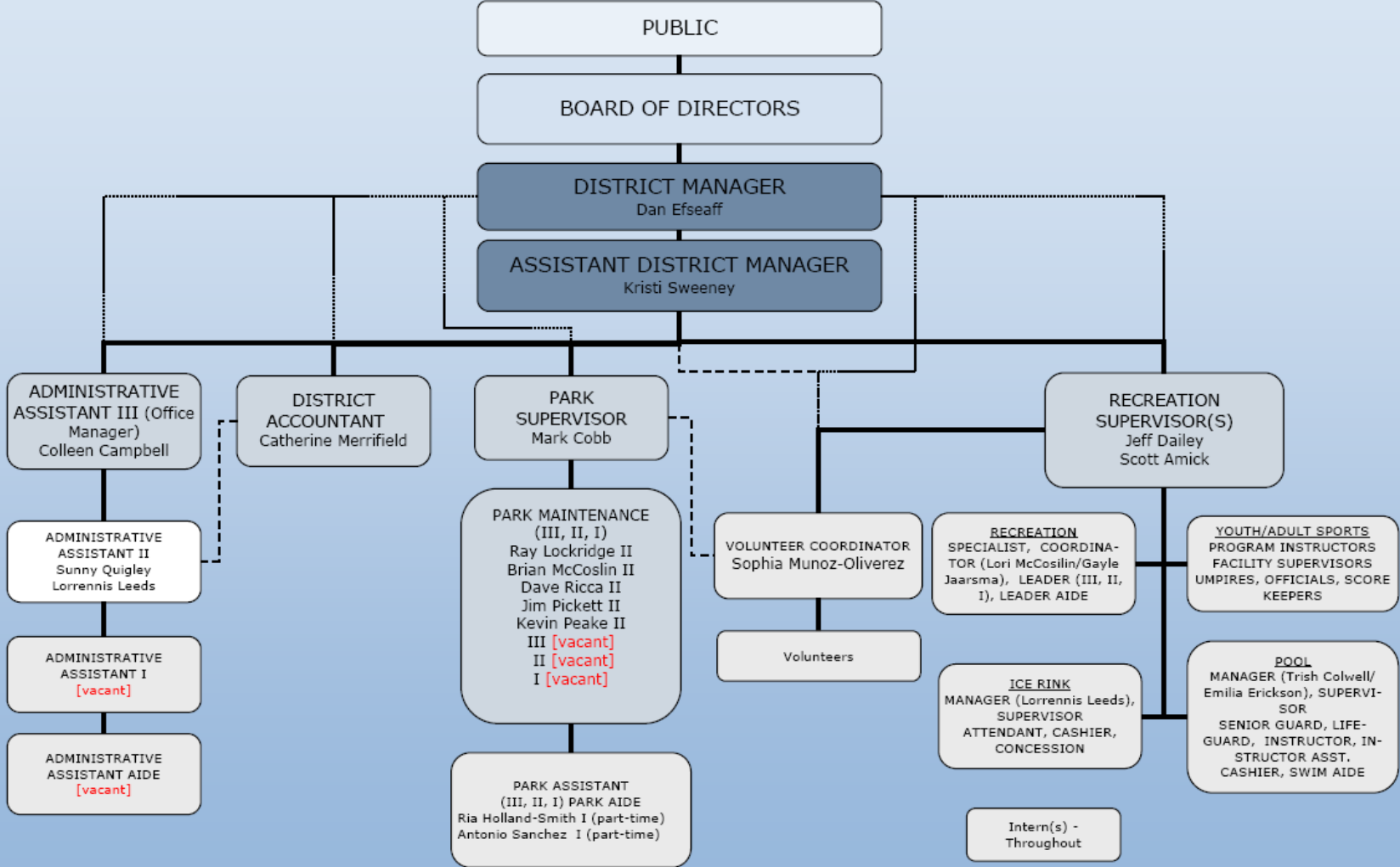
PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



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 5. Adopted (6/10/20) 2021 Salary Scale.

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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