

# Paradise Recreation and Park District

2022-2023 Final

Budget and Fincial Report



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## Paradise Recreation & Park District

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**Board of Directors**

Al McGreehan	Chairperson
Steve Rodowick	Vice Chairperson
Mary Bellefeuille	Secretary
Robert Anderson	Director
Dennis Ivey	Director
Dan Efseaff	District Manager
Kristi Sweeney	Assistant District Manager

# **I. BUDGET OVERVIEW**

## **A. Introduction**

Paradise Recreation and Park District (PRPD, District) Staff respectfully submits the Fiscal Year 2022-23 budget for our Board of Directors (BOD) review and consideration.

At the May 23, 2022, Special Meeting, the BOD reviewed a Preliminary budget and set the Notice of Public Hearing for the July Board meeting. Staff posted the Notice of Public Hearing on the District's web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

The budget reflects the District's best estimate with uncertainty associated with the continuing repercussions of the Camp Fire, the COVID-19 pandemic, and high rates of inflation and economic uncertainty. The District will be watching revenue and expenditures carefully in FY 2022-23. However, in comparison to past years, the District enters this year with more trends to calibrate our budget estimates.

## **B. Minimum Budget Requirements of California Special Districts**

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

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

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

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

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

- (1) Adoption of a preliminary budget or that the general manager has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
- (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.

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

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

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

### C. Budget Calendar and Process

Several steps involve the development of the budget (Table 1). The budget is 2-3 weeks behind the proposed calendar. Staff anticipates completion at the July 13, 2022, BOD Meeting.

**Table 1. Proposed Paradise Recreation and Park District 2022-23 Budget Calendar.**

Proposed Date	Milestone
1/28/2022	<ul style="list-style-type: none"> <li>Budget planning kick-off meeting</li> </ul>
2/04/2022	<ul style="list-style-type: none"> <li>Develop Budget Framework</li> <li>Supervisors' Fixed Asset request to Manager</li> </ul>
2/09/2022	<ul style="list-style-type: none"> <li>Mid-year budget review report presented to the Board of Directors</li> </ul>
3/04/2022	<ul style="list-style-type: none"> <li>Supervisors' draft budgets to Manager (rough draft)</li> </ul>
3/11/2022	<ul style="list-style-type: none"> <li>Supervisors' budgets to District Manager and Assistant District Manager (final draft)</li> </ul>
3/14-3/18/2022	<ul style="list-style-type: none"> <li>Finance Committee reviews rough draft budget and short and long-term capital improvements</li> </ul>
4/13/2022	<ul style="list-style-type: none"> <li>Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.</li> </ul>
4/13-4/30/2022	<ul style="list-style-type: none"> <li>PRPD Board of Directors budget review period</li> </ul>
5/11/2022	<ul style="list-style-type: none"> <li>Present 2022-23 budget to the PRPD Board of Directors for review in Manager's Report.</li> <li>Adopt preliminary budget</li> <li>Set public hearing</li> </ul>
6/29/2022	<ul style="list-style-type: none"> <li>Public Hearing</li> <li>Adopt final PRPD 2022-23 budget</li> </ul>
6/30/2022	<ul style="list-style-type: none"> <li>Submit Budget to Butte County</li> </ul>

### D. Budget Analysis and Financial Outlook

#### 1. Income

- As of 5/31/22, gross **Total Income** exceeded expectations (103%) of the budget forecast for FY 2021-22.
- Property tax revenue** historically contributed the largest amount to overall District income (approximately 71%). The fiscal year after the Camp Fire, property tax

income plummeted to 55% of pre-fire levels. The State of California provided a tax backfill payment to cover that shortfall (in FY 2020-21 \$987,900).

The County pays the property tax allocations to the District twice per fiscal year (December and May). The balance at the end of June will reflect deposits greater than the projected amount (over \$205 K over last year's budget projections).

County projections (6/1/22), based on a County-wide growth rate of 4%, indicate \$973,383.52 in tax revenue payments. The District forecasts a more robust increase of 12.5% due to a much greater growth rate in the District than the remainder of Butte County.

3. **Impact Fees** exceeded projections (as of 5/31/22, \$132,669 or 110% of projections). Impact fees are restricted to park acquisition, development, and facilities, and cannot be used for operations. The Impact fees represents a considerable slow-down from the FY 2019-20 budget-year high of \$227,012.

Because of considerable uncertainty associated with material and labor supply shortages, inflation, as well as mortgage/construction loan interest rate increases; the District projects a modest growth rate (< 3.5%).

4. **Program income** exceeded expectations, which demonstrates staff commitment to executing programs, classes and events that enrich the community and draw out of town visitors to the Ridge. The relaxation of COVID restrictions and the pent-up demand for community events, recreation opportunities, rentals, and events helped generate \$269,246.55 in program income (130% above budget projections). Also contributing to this amount is the greater collaboration with schools for District staff to lead and facilitate field trips, in-classroom instruction, and social-emotional learning programs.

The District anticipates scaling up these popular programs and offering them more broadly to other schools and the public. The District is also working toward increasing the number of special events throughout the year and expects robust growth (\$319,700). Staffing may be a significant limitation on this growth.

5. **Donation and Fundraising income** is over 131% of projected amounts, a testament to staff gaining support for programs and events and the generosity of sponsors in our community.
6. **Grant income** provided a boost to income (over \$228K or 135% of the projected amount). Staff anticipates that this will continue over the next 3 years, reflecting a productive cycle of grant writing success. As we are awaiting several outstanding reimbursement requests for grants, this may grow to the end of the year. For FY 2022-23, the District anticipates continued increases in grants (\$1,300,000) based on recent, confirmed awards. Staff anticipates expenses to track with the increased grant activity over at least the next 3 years.

7. **Other Revenue** also exceeds expectations. The District utilized the \$521,589 Federal Emergency Management Agency (FEMA) Community Disaster Loan

(CDL) approved in June 2020, to bridge operating income losses beginning in FY 2021-22. Congress approved the Extending Government Funding and Delivering Emergency Assistance Act, which forgave \$461,680 of the loan (the amount of the loan drawn by September 30, 2021, when approved). The remaining \$59,909 balance may need to be repaid in 2025 depending upon the District's financial recovery post Camp Fire. While the loan forgiveness translated to higher than anticipated Other Revenue in FY 2021-22, staff significantly reduced expectations for FY 2022-23.

A substantial potential income source related to the insurance settlement related to the Camp Fire could dramatically increase this (more than \$2-3 M). Staff did not count the full estimate because of the delays experienced so far, and the fact that payment may be over several months.

8. **Interest income** fell below expectations, notably due to the historically low interest rates. The end of the fiscal year saw monthly returns shoot up 2-3 times previous months and we expect that to continue moving forward for the year. The District may realize increased revenue once the BOD provides direction on additional investment options.

## 2. Expenses

1. Overall, the District anticipates closing FY 2021-22 below the **Total Expense** budget forecast for FY 2021-22. A less than anticipated use of professional & outside services contributed the most to below-budget spending.
2. While overall expenses fell under projections, **Payroll Expenses (5000)** will surpass the budgeted amount for FY 2021-22. Continuation of rebuilding staff numbers following the Camp Fire, adding new staff, and increased employee costs contributed to the increase. Remarkably, income is out pacing pre-fire growth expectations, diminishing the importance of this increase in costs.

Staff have executed ambitious recreation programs (events) and recovery projects over the past fiscal year. Currently, most of this gap is served by staff stepping up for additional duties. In the past, this would have been addressed with additional entry level staff (which have been challenging to hire in our area); however, the District has been compelled to hire staff at higher levels for positions that may have been handled by entry level positions. The District will examine ways to develop a more robust entry-level, part-time staff, but this may well be beyond our control and more tied to current national trends.

For FY 2022-23, Staff anticipates increased expenses related to payroll (additional staff and expenses); however, as some of the workload is associated with capital projects, grants, and continuing recovery efforts; costs will be somewhat off-set. The increase workload stems in part from the success of the District to secure grants and build partnerships.

The District payroll budget for FY 2022-2023 compares favorably when we look at the percent of the total budget:

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

In other words, personnel as a percentage of the total budget has been less than historical averages for the last 2 years.

- 3. Professional Outside Services (5330)** will be significant in FY 2022-23 (\$588,700) due to design, planning, engineering, and construction documents for the rebuild and park development. As the hazard trees are removed, the District will need additional assistance (crews) to clean-up slash and reduce fuels at wildland parks.

The trail grant project 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, but the District needs to anticipate cash flow needs throughout the duration of these projects. Finally, the District is aggressively seeking grant funds, which necessitates development of plans and cost estimates.

- 4. Utility costs (5410)** in FY 2021-22 were higher than forecast due to greater energy costs and a one-time surprise \$47,000 bill from PG&E for 3-years of electrical usage at the pool that they billed in 2022. The District anticipates long-term savings as the District incorporates solar at the Terry Ashe Recreation Center and continues to convert to highly efficient LED lighting. The District has budgeted \$149,300 for FY 2022-23, which is less than what actual utility costs will be at the close of the current fiscal year, but more than forecast in FY 2021-22.
- 5. Equipment, Tools & Furniture (5280)** have significantly increased this FY 2022-23 (\$26,000) due to anticipated staffing increases that necessitate additional office space and equipment.

### 3. Net Operating Income and Expenses

- In looking at actual revenue and expenses, the District had an extraordinary year. Although the District anticipated dipping into reserves (-\$591,600), for the FY 2021-22 budget, the District will end up with a substantial net positive position (\$306,560), a swing of nearly \$900K to the positive. While there are several one-time payments, the District starts the next FY in a healthy financial position.
- The District has been quite fortunate in that for the last 2 full Fiscal Years and the one in progress, the District projected dipping into reserve funds (negative net position), and yet at the end of the year, the District ended up in a net positive position.
- For FY 2022-23, District staff recommends using reserve funds to erase a projected net operating loss (< \$125 K). The District has set aside substantial



resources in the Current Operations (1153) and Future Operations (1155) Reserve Funds for this anticipated purpose for the next 15-20 years.

#### **4. Allocations**

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

The District is entering an exciting time with a considerable number of Capital and Program projects. 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).

While some of these allocations will be carried out in future Fiscal Years, Staff anticipates funding these efforts if the projects need to accelerate in FY 2022-2023. Not all reserves are subject to allocations in the next FY, the ones that are anticipated to be used include:

1. Capital Improvement & Acquisition – funding for capital improvements and additions to parks.
2. Current Operations – Anticipated funding from reserves to cover the anticipated net loss in the next FY.
3. Designated Project/Special Use/Grant Matching – Staff provides an estimate for Capital Projects and planning, but this fund may also provide for any program matching.
4. Technology – To fund technological improvements and efficiencies (hardware costs).
5. Vehicle Fleet & Equipment – for new equipment. In the past, this may have come from the operations budget.
6. Impact & Development- The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks. With the additional funding from outside District Resources, these funds will be critical to provide additional funding.

#### **5. Challenges and Opportunities**

1. The District plays an important role in the rate of rebuild across the area we serve. The Town of Paradise has embraced a Recreation and Technology (Rec & Tech) strategy, trying to attract new residents to the Ridge that can work remotely and choose to live where there are ample recreational opportunities. The Paradise Unified School District made remarkable progress to rebuilding school sites and enhancing or replacing resources on campuses. These new school facilities are incredibly important to maintaining the current population base and will be an important draw for new families that may choose to call the Ridge home.

Parks, community events and programs/classes also play an important role. Over the past couple of years, the District aggressively pursued grant opportunities and fortunately has secured grants that will add incredible new parks, facilities, and programs. To execute these grant projects (and to maintain them afterward), the District requires additional staff and expenses. Potentially, these projects will add value to the community and help attract new residents, resulting in an expanded tax base.

2. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority.
3. The pace of new home construction across the District slowed from the initial two-year boom following the fire, but still outpaces growth as a percentage for the State. The recent slowdown of growth could be attributed to supply chain snarls associated with the pandemic shut-down and slow rate of ramping back up production and transportation, higher raw material costs in construction, and labor shortages.

As residents that filed claims against PG&E after the Camp Fire receive disbursements from the Settlement Trust, it is possible that new construction could rise as residents gain financial security to rebuild their homes or sell their lots. Conflicting trends of rising mortgage rates (from historic lows) and demand for housing will influence construction.

The uncertainty of rebuild rates poses challenges when forecasting property tax and impact fee income. Staff estimated slightly smaller revenue from impact fees than current actual values. The Town of Paradise grew at a rate of 25% between 2020 and 2021 (currently the Town forecasts a growth rate of 14%).

4. Though the pace of rebuilding across the District was higher than District forecasts for FY 2021-22, tax review remains below pre-fire levels. In FY 2020-21 the District received its final year of State back fill on lost property tax revenue (\$987,500). The value of this State-provided property tax backfill equates to \$1,054,031 when adjusted for inflation (2021 value vs 2022).

The District anticipates that the settlement award from PG&E associated with the Camp Fire, will be utilized over the next 20 years to maintain District services for residents. To aid current residents and to aid in the recovery, the District continues a strategy of designing and prioritizing parks and programs as a recreation destination.

5. The ripple effect of increased energy and food costs, labor shortages and supply chain bottlenecks are likely to continue to drive inflation upward in the near term. Inflation is projected to negatively impact the District's operating expenses over the coming fiscal year.

Energy prices will significantly impact the District in FY 2022-2023. The District is committed to transition to more fuel-efficient equipment, vehicles, and facilities.

The District continues to explore capital improvement projects to gain energy efficiency (such as solar and LED lighting), and water conservation to offset utility costs.

6. One small positive aspect may be that as inflation and higher fuel prices impact citizens, they may seek recreational adventures and community events closer to home, driving local demand higher. Staff have ramped up event-oriented programming to draw both residents and visitors to the District. Post-pandemic demand for outdoor recreation and community events remains high. Therefore, program income is forecast to increase slightly over fiscal year 2021-2022 revenue.
7. The District received several grant awards that bring funding and resources to achieve District goals to help create 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.

#### **6. What's New in the FY 2022-23 Budget**

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

- A display of Full Time Equivalent (FTE) when considering staffing levels
- Revised salary scale and organization chart
- New ordering of Capital Improvement Projects.

#### **E. Changes from preliminary budget**

Staff updated the actuals to 6/30/2022.

#### Income

- For tax revenue, while numbers did not change, Staff confidence has increased in future forecasts. For example, the tax revenue projection is above the 5/23/2022 County Budget estimate of \$973,383.52. The County will update this number in September or October. However, the County value is based on an overall County estimate of 4% growth.
- The District continues a robust recovery in program revenue from COVID-19. In FY 2020-21, program income (and the cancellation of the ice rink) dramatically slashed revenue (\$93,904.76), actual program revenue in FY 2021-22 will land over \$200,000 above that amount. The District set a continued ambitious goal for revenue (over 15% growth).
- Staff softened the outlook related to other income, as the District anticipates additional movement and payments in the next FY related to the insurance settlement from the Camp Fire.

- Staff decreased the expectations related to interest income. However, this could be an underestimate of the realized return, as upcoming action from the BOD may provide the opportunity for additional yields with a management account that could yield higher returns than the current approach.

#### Expenses

- Assumed a smaller increase in supply costs and a decrease in repair and maintenance budget based on actuals to date than the preliminary budget.
- We readjusted funds based on actuals Transportation, Meals, and Travel (5400), expenses increased based on the rate of current fuel costs.

#### Overall

- The total net income and expenses decreased from the preliminary budget reflecting a smaller draw on District reserves.

### **F. Projections**

Staff placed this year's budget in context of past budgets and provide the BOD with insight into how this budget fits into long term goals. Figures 1, 2, and 3 provides a comparison with:

- 1) Actual income and expenses for past years,
- 2) This year's budget, and
- 3) A simplistic linear model (5 years) for future projections.

The model assumes a robust 10% growth rate in tax revenue and impact fees, a 7.5% increase in programs, 5% in interest income and 3% in all other categories. Wages and benefits are estimated at 5% along with a 3% rate for services and supplies. The model could be refined for individual years or reduction of efforts (for example, our spending patterns will change further out from recovery), but the model took a simple approach.

This approach is very much biased toward recent trends. Certainly, a more rapid rebuild will accelerate income in tax revenue, and a prolonged recession could stifle growth in programs. Still, this provides a bit more context in which to view District decisions.

Based on this trend, Staff anticipates the need for reserve spending for at least the next 3 years. Tax revenue recovery from the Camp Fire is still years away; however, other revenue (based on continued success with program and rental income, securing grants, and investment management) may substitute for the projected losses. 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.

To support these efforts, staff have proposed several recent efforts: increase staffing in critical areas throughout the organization (especially grant funded programs), aggressive approach to securing grant funds and partnerships for both programs and infrastructure, and proposed efforts to garner a more robust return on the District's investments.

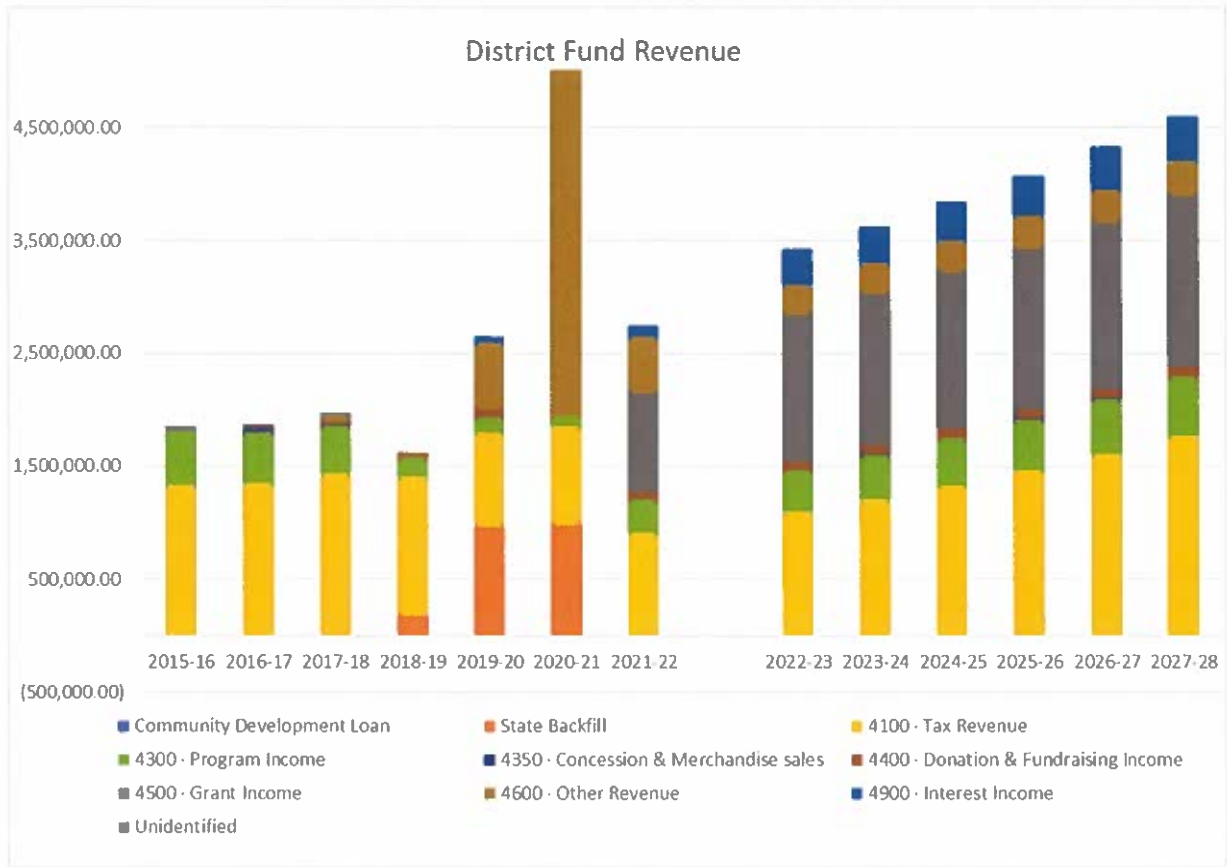


Figure 1. Estimated Revenue Projections

\*Note: 2020-21 Other income (settlement) is off the chart.

### Annual Comparison of Expenses

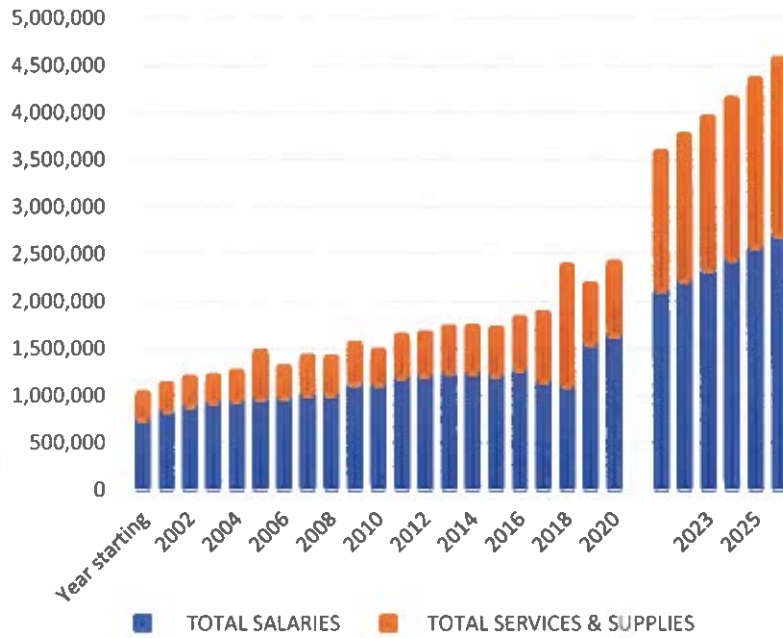


Figure 2. Annual Comparison of Expenses

### Actual and Projected Revenue vs. Expenses

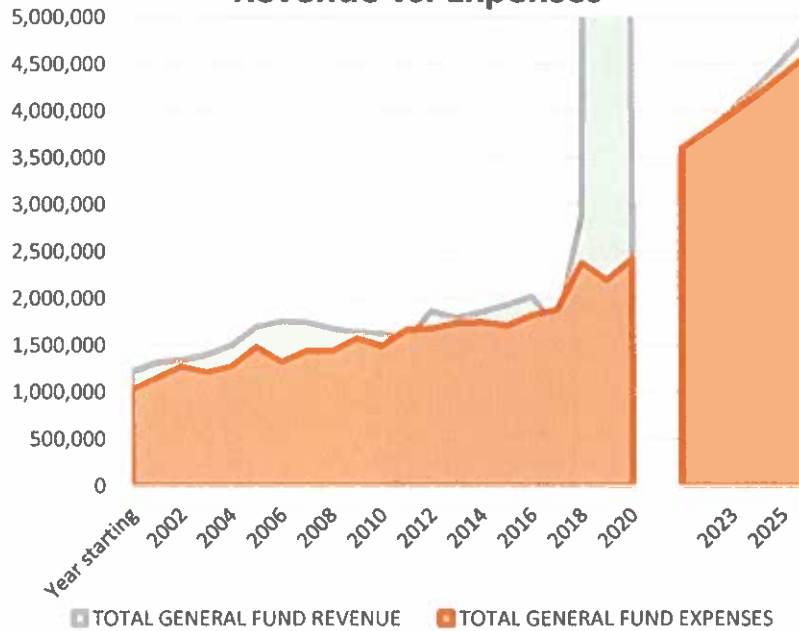


Figure 3. Projection of Revenue vs. Expenses.

Note: the gaps denote a difference between actual and projected values.

## **G. Budget and Financial Accomplishments**

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

1. Continuing to stay up to date with current information and regulations by attending virtual conferences and workshop/webinar trainings.
2. Cross training Staff for other positions to increase capacity and skills in key roles in the event of an unexpected absence or planned leave.
3. Submitting and continual efforts on CALOES, FEMA, and insurance requests. Staff anticipate continuing progress on CALOES and FEMA projects within FY 2022-23.

## **H. 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 (in progress).
2. Complete an inventory and system for District Assets including consideration of replacement. This systematic approach will allow for a rationale assessment of replacement costs over time.
3. Create a portfolio of District acres of land and facilities to share information about the sites and status of management efforts and projects (in progress).
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. 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.
6. Explore the potential for a 2-year budget cycle as funding and expenses become more predictable. This could be adjusted every year but would change the District's approach to longer term projects and commitment to programs. This may be implemented over a set of years.

## II. FISCAL YEAR (FY) 2022-23 BUDGET

This section provides an overview and detailed information on the FY 2022-23 budget. The information includes:

- The distribution of income and expenses in comparison to the previous FY (Figures 4 and 5).
- A Budget Summary (Table 2), General Operating Fund Balances, Allocations from the General Fund, and Capital Projects Funding Summary (Tables 3).
- A more detailed breakdown of the FY 2022-23 operations budget expenses and comparison to FY 2020-21 actuals, FY 2021-22 year to date and approved budget (Table 4). The table also provides the percentage that each line item contributes to income or expenses and the dollar amount difference with the last FY.

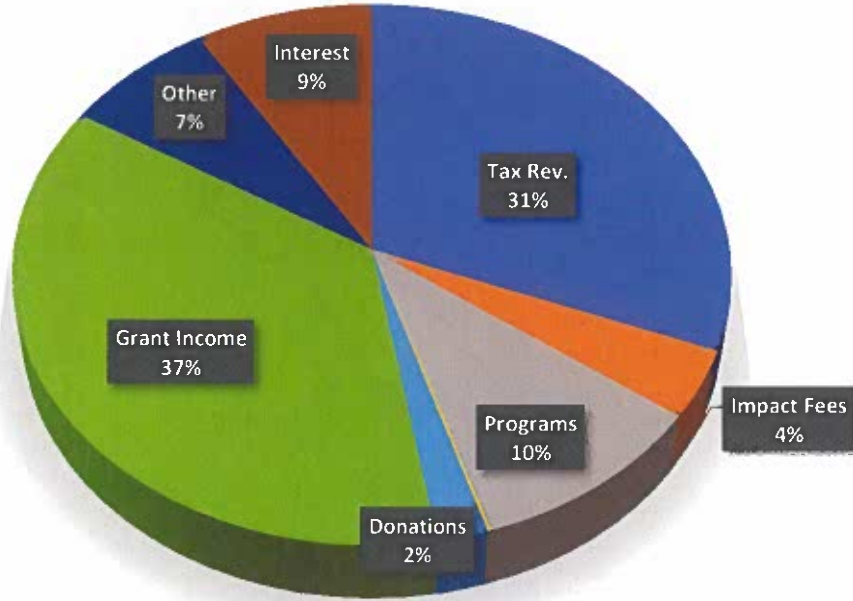
Fund information will help Staff complete forms required by Butte County, such as the:

- Financing Sources and Uses by Budget Unit; and
- Compliance with Proposition 4 – FY 2022-23 Appropriation Limit.



Figure 4. Actual Income FY 2021-22 Compared to Estimated Income FY 2022-23

### Estimated FY 2022-2023 Income



### Actual FY 2021-2022 Income

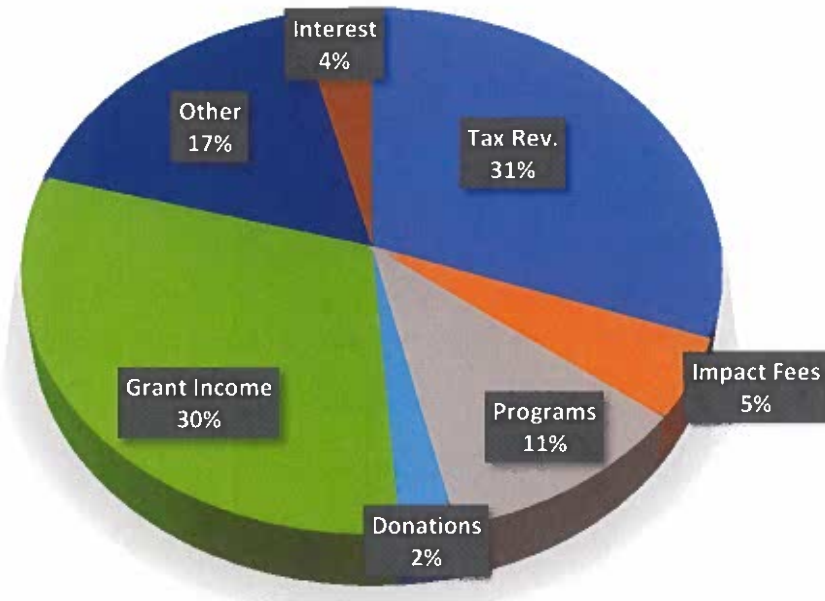
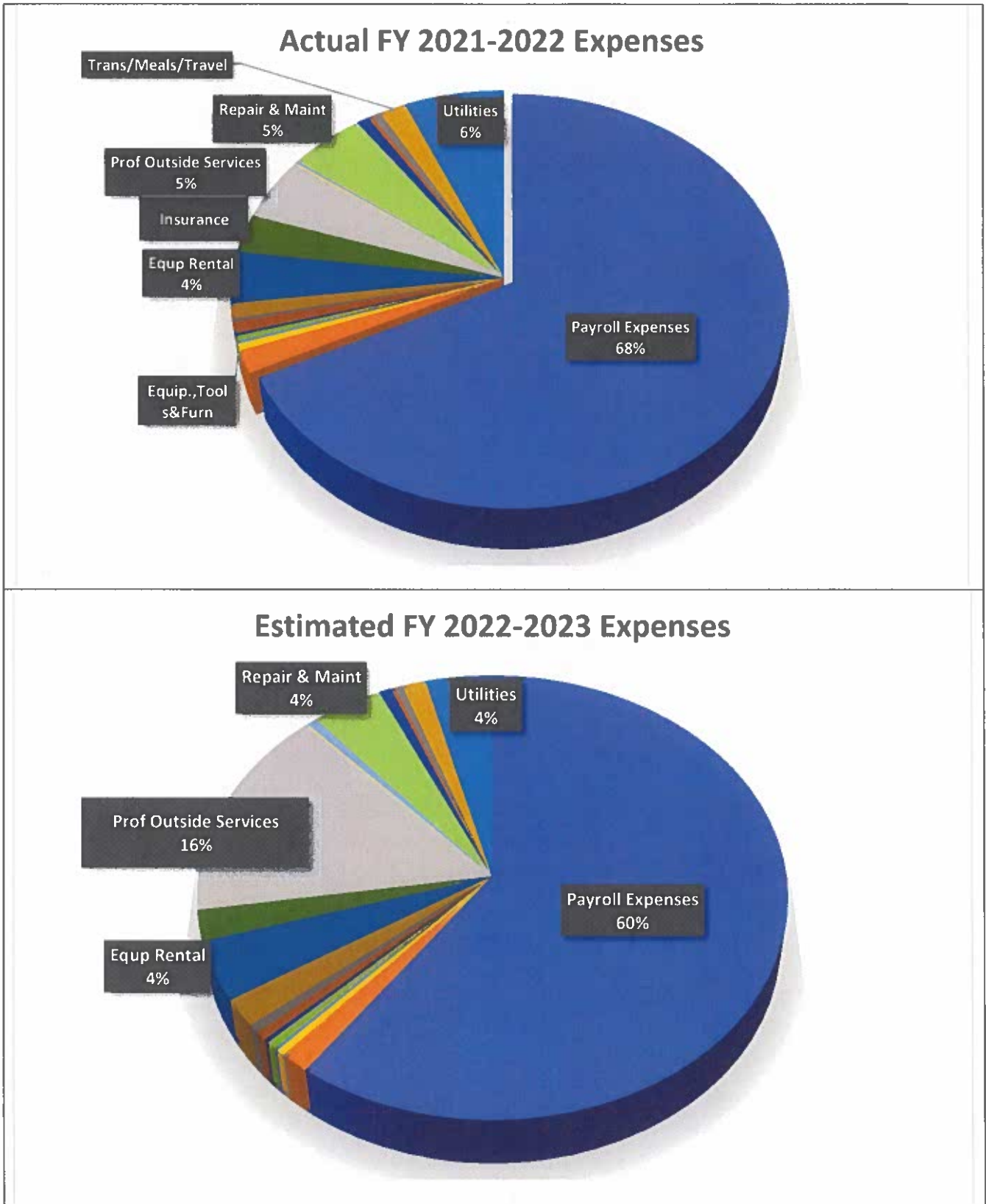


Figure 5. Actual Year to Date Expenses FY 2021-22 Compared to Estimated Expenses FY 2022-23





## Paradise Recreation & Park District

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### Resolution #22-07-3-514

### FISCAL YEAR 2022-23 APPROPRIATION LIMIT

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

**WHEREAS**, the Board of Directors has established the Fiscal Year 2022-23 PRPD Appropriation Limit.

**NOW, THEREFORE BE IT RESOLVED**, that the Fiscal Year 2022-2023 PRPD Appropriation Limit is \$4,479,213.00

**PASSED AND ADOPTED** by the Board of Directors of the Paradise Recreation and Park District the 13<sup>th</sup> day of July 2022, by the following vote:

AYES:

NOES:

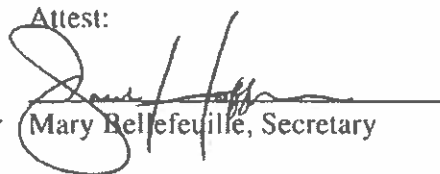
ABSTAIN:

ABSENT:



Al McGreehan, Chairperson

Attest:

  
For Mary Bellefeuille, Secretary

**PARADISE RECREATION AND PARK DISTRICT**

6626 Skyway, Paradise, CA 95969  
(530) 872-6393



DATE: 7/1/2022  
 TO: Board of Directors ( BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Compliance with Proposition #4 (Resolution. #22-07-3-514)

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

The basis for establishing the 2022-23 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2022 at [www.dof.ca.gov](http://www.dof.ca.gov) (see Statewide Responsibilities / Research / Demographic Research Unit, Price and Population factors used for Appropriations Limit calculations.)

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

***Per Capita Personal Income 7.55***

- b. Population Percentage Change: The attached city and county population percentage changes were prepared pursuant to Sections 2227 and 2228 of the Revenue and Taxation Code and are calculated as of January 1, 2022. The change from January 1, 2021, to January 1, 2022, is used in setting the 2022-23 appropriation limit. The percent factor to be used is the Butte County Paradise figure of 31.21.

- c. Growth Factor Example:

Price:	7.55 converted to a ratio	1.0755
Population:	22.55 converted to a ratio	1.2555
Ration of Change:	1.0755 x 1.02555	1.3503

The change factor of 1.3503 is to be applied to the 2021-22 appropriation limit of \$3,317,222.25.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$4,479,213 for the 2022-23 Fiscal Year for the District. Revenues from the Proceeds of Taxes in excess of this amount would have to be returned to the taxpayers.

The District's expectation in tax revenue for 2022-23 is \$1,103,000, which is far below this appropriation limit.



Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

KEELY MARTIN BOSLER  
Director  
By:

ERIKA LI  
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

**2022-23:**

Per Capita Cost of Living Change = 7.55 percent  
 Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio:  $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio:  $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23:  $1.0755 \times 0.997 = 1.0723$

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022**

County City	Percent Change 2021-2022	--- Population Minus Exclusions ---		Total Population
		1-1-21	1-1-22	1-1-2022
Butte				
Biggs	-1.77	1,974	1,939	1,939
Chico	0.52	102,359	102,892	102,892
Gridley	-2.81	7,413	7,205	7,205
Oroville	-6.24	20,119	18,863	18,863
Paradise	25.55	6,137	7,705	7,705
Unincorporated	-8.21	68,638	63,004	63,004
County Total	-2.44	206,640	201,608	201,608

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



# Paradise Recreation & Park District

6626 Skyway  
Paradise, CA 95969  
Email: [info@ParadisePRPD.com](mailto:info@ParadisePRPD.com)

Phone: 530-872-6393  
Fax: 530-872-8819  
Website: [www.ParadisePRPD.com](http://www.ParadisePRPD.com)

## Resolution #22-07-1-512

### Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for the 2022-2023 Fiscal Year

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

**WHEREAS**, pursuant to Article 9, Section 5788.1 of the Public Resources Code of the State of California, the Board of Directors of the Paradise Recreation and Park District did publish a notice stating that the Preliminary Budget has been adopted and was available for inspection and did hold and conduct a Public Hearing for the taxpayers of said District.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Paradise Recreation and Park District adopts the Final Fiscal Year 2022-2023 Budget for Fund 2510 (Exhibit A) at their regular meeting on July 13, 2022, as follows:

Salaries and Employee Benefits	\$2,246,800.00	
Services & Supplies	1,509,300.00	
Contributions to Other Agencies	20,000.00	
Debt Service	-0-	
Total Budget		<u>\$3,756,100.00</u>

**FURTHER, BE IT RESOLVED** that the Board of Directors approves and adopts funds for Fiscal Year 2022-2023 as detailed in Exhibit B.



Resolution #22-07-1-512

July 13, 2022

Page -2-

**FURTHER, BE IT RESOLVED** that the Board of Directors of the Paradise Recreation and Park District may modify the 2022-2023 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

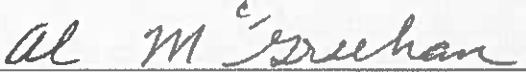
The final budget was adopted on July 13, 2022, and this resolution was passed and adopted this 13<sup>th</sup> day of July 2022 by the following vote:

AYES: 4

NOES: 0

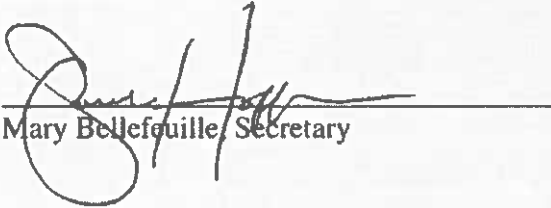
ABSENT: 0

ABSTAIN: 0



Al McGreehan, Chairperson

ATTEST:



For Mary Bellefeuille, Secretary

**Paradise Recreation & Park District - General Fund (2510) Budget** Resolution #22-07-1-512

Fiscal Year: 2022-2023 Final - BOD Attachment A  
6/4/2022

Description	Code	2023
		Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,103,000
4200 · Impact Fee revenue	4200	144,000
4300 · Program Income	4300	362,750
4350 · Concession & Merchandise sales	4350	2,700
4400 · Donation & Fundraising Income	4400	75,000
4500 · Grant Income	4500	1,300,000
4600 · Other Revenue	4600	266,000
4900 · Interest Income	4900	311,600
<b>Total Income</b>		<b>3,565,050</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	2,246,800
5100 · Program Expenses	5100	51,000
5140 · Fundraising Expense	5140	6,000
5200 · Advertising & Promotion	5200	15,700
5220 · Bank & Merchant Fees	5220	7,000
5230 · Contributions to Others	5230	20,000
5240 · Copying & Printing	5240	10,100
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	22,400
5270 · Education, Training & Staff Dev	5270	22,800
5280 · Equip., Tools & Furn (<\$5k)	5280	74,500
5290 · Equipment Rental	5290	162,900
5300 · Insurance	5300	82,500
5310 · Interest Expense	5310	1,100
5320 · Miscellaneous Expense	5320	300
5330 · Professional & Outside services	5330	588,700
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	23,700
5360 · Repair & Maintenance	5360	160,700
5370 · Supplies - Consumable	5370	28,200
5380 · Taxes, Lic., Notices & Permits	5380	7,600
5390 · Telephone & Internet	5390	18,800
5400 · Transportation, Meals & Travel	5400	54,000
5410 · Utilities	5410	149,300
<b>Total Expense</b>		<b>3,756,100</b>
<b>Total Net Operating Income and Expenses</b>		<b>-191,050</b>

**Paradise Recreation & Park District - General Fund (2510) Budget** Resolution #22-07-1-512

Fiscal Year: 2022-2023 Final - BOD Attachment A  
6/4/2022

Description	Code	2023
		Budget
<b>Summary</b>		
<b>Grand Total Budget</b>		
Total Income		3,565,050
Expense		
Total Salary and Benefits		2,246,800
Total Services and Supplies		1,509,300
Total Contributions to Others		20,000
Total Expense		3,756,100
<b>Total Net Operating Income and Expenses</b>		<b>-191,050</b>

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

RESOLUTION 22-07-1-512  
 EXHIBIT B

PRPD CODE	COUNTY FUND	DESCRIPTION	STARTING BALANCE 6/30/2021	CURRENT BALANCE 5/31/2022	ESTIMATED INCOME	ESTIMATED EXPENSES	ESTIMATED ENDING BALANCE 6/30/2022
<b>DESIGNATED TREASURE FUNDS:</b>							
1112	2512	Endowment Fund	54,619.72	54,619.72		0.00	54,619.72
1113	2513	Scholarship Fund	5,489.54	5,489.54		0.00	5,489.54
1114	2514	Designated Donations	77,579.50	148,806.37		3,000.00	145,806.37
<b>Reserves:</b>							
1151	*	CalPERS 115 Trust Capital Improvement &	0.00	0.00			0.00
1152	*	Acquisition	9,493,120.05	9,616,501.85		1,310,000.00	8,306,501.85
1153	*	Current Operations	8,006,848.74	8,025,867.48			8,025,867.48
1154	*	Designated Projects/Special Use/Grant Matching	750,642.06	752,425.07		95,000.00	657,425.07
1155	*	Future Operations	18,766,051.76	18,810,626.92			18,810,626.92
1156	*	Technology	150,128.41	150,485.01		5,000.00	145,485.01
1157	*	Vehicle Fleet & Equipment	750,642.06	752,425.07		90,000.00	662,425.07
<b>Total Designated Funds</b>			<b>38,055,121.84</b>	<b>38,317,247.03</b>	<b>0.00</b>	<b>1,503,000.00</b>	<b>36,814,247.03</b>
<b>IMPACT FEES:</b>							
1120	2520	Sub Division Fees	8,236.81	8,236.81		0.00	8,236.81
1121	2521	Unincorp Park Acquisition	62,587.70	39,252.56		30,000.00	9,252.56
1122	2522	Unincorp. Park Development	120,396.88	139,832.36		14,500.00	125,332.36
1124	2524	Unincorp. District Facilities Interest	51,002.06	55,263.86		15,500.00	39,763.86
<b>Total Unincorporated Impact Fees</b>			<b>233,986.64</b>	<b>234,348.78</b>	<b>0.00</b>	<b>60,000.00</b>	<b>174,348.78</b>
1126	2526	Incorp. Park Acquisition	141,829.31	177,536.03		60,000.00	117,536.03
1127	2527	Incorp. Park Development	284,192.04	522,509.81		20,000.00	502,509.81
1128	2528	Incorp. District Facilities Interest	82,806.27	106,580.44		30,500.00	76,080.44
<b>Total Incorporated Impact Fees</b>			<b>508,827.62</b>	<b>806,626.28</b>	<b>0.00</b>	<b>110,500.00</b>	<b>696,126.28</b>
<b>Total Impact Fees</b>			<b>751,051.07</b>	<b>1,049,211.87</b>	<b>0.00</b>	<b>170,500.00</b>	<b>878,711.87</b>
<b>TOTAL FUNDS</b>			<b>38,806,172.91</b>	<b>39,366,458.90</b>	<b>0.00</b>	<b>1,673,500.00</b>	<b>37,692,958.90</b>

\* No County Fund account number.

Note: Funds will be used for appropriate projects according to location (Unincorporated or Incorporated) and by Type (Park Acquisition, Development, and Facilities).

**Table 2. FY 2022-23 PRPD District General Fund (2510) Budget and Summary**

		<u>FY 2022 - 2023</u>	
	Description	Code	Budget
<b>Operating Budget</b>			
<b>Funding Resources</b>			
<b>Income</b>			
	4100 - Tax Revenue	4100	1,103,000
	4200 - Impact Fee revenue	4200	144,000
	4300 - Program Income	4300	362,750
	4350 - Concession & Merchandise sales	4350	2,700
	4400 - Donation & Fundraising Income	4400	75,000
	4500 - Grant Income	4500	1,300,000
	4600 - Other Revenue	4600	266,000
	4900 - Interest Income	4900	311,600
<b>Total Income</b>			<b>3,565,050</b>
<b>Expense</b>			
	5000 - Payroll Expenses	5000	2,246,800
	5100 - Program Expenses	5100	51,000
	5140 - Fundraising Expense	5140	6,000
	5200 - Advertising & Promotion	5200	15,700
	5220 - Bank & Merchant Fees	5220	7,000
	5230 - Contributions to Others	5230	20,000
	5240 - Copying & Printing	5240	10,100
	5260 - Dues, Mbrshps, Subscr. & Pubs	5260	22,400
	5270 - Education, Training & Staff Dev	5270	22,800
	5280 - Equip., Tools & Furn (<\$5k)	5280	74,500
	5290 - Equipment Rental	5290	162,900
	5300 - Insurance	5300	82,500
	5310 - Interest Expense	5310	1,100
	5320 - Miscellaneous Expense	5320	300
	5330 - Professional & Outside services	5330	588,700
	5340 - Postage & Delivery	5340	2,000
	5350 - Rent-Facility use fees	5350	23,700
	5360 - Repair & Maintenance	5360	160,700
	5370 - Supplies - Consumable	5370	28,200
	5380 - Taxes, Lic., Notices & Permits	5380	7,600
	5390 - Telephone & Internet	5390	18,800
	5400 - Transportation, Meals & Travel	5400	54,000
	5410 - Utilities	5410	149,300
<b>Total Expense</b>			<b>3,756,100</b>
<b>Total Net Operating Income and Expenses</b>			<b>-191,050</b>
<b>Summary</b>			
<b>Grand Total Budget</b>			
	Total Income		3,565,050
	Expense		
	Total Salary and Benefits		2,246,800
	Total Services and Supplies		1,509,300
	Total Contributions to Others		20,000
	Total Expense		3,756,100
<b>Total Net Operating Income and Expenses</b>			<b>-191,050</b>

**Table 3. FY 2022-23 Projected Equity in District Funds.**

Projected Equity				
Beginning Assigned		FY 2022 - 2023	FY 2022 - 2023	FY 2022 - 2023
Description	Code	Beginning Balance	Fund Allocation	Projected Ending Balance
Accumulated Capital Outlay (ACO)	1012	606,700.00	-	606,700.00
Designated Treasury Funds	1100	148,806.37		
<b>Reserves</b>	<b>1150</b>			
CalPERS 115 Trust	1151	180,000.00		180,000.00
Capital Improvement & Acquisition	1152	9,800,000.00	(5,525,000.00)	4,275,000.00
Current Operations	1153	8,025,880.81	(191,050.00)	7,834,830.81
Designated Project/Special Use/Grant Match	1154	1,000,000.00	(520,000.00)	480,000.00
Future Operations	1155	18,078,769.27		18,078,769.27
Technology	1156	150,485.26	(8,000.00)	142,485.26
Vehicle Fleet & Equipment	1157	752,426.32	(90,000.00)	662,426.32
<b>Impact &amp; Development</b>	<b>1119</b>	<b>790,446.35</b>	<b>216,500.00</b>	<b>1,006,946.00</b>
<b>Ending Assigned</b>		<b>39,533,514.38</b>	<b>(6,117,550.00)</b>	<b>33,267,157.66</b>
<hr/>				
<b>Reserve Funds &amp; Unassigned</b>		<b>Beginning Balance</b>	<b>Fund Allocation</b>	<b>Projected Ending Balance</b>
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
<b>Ending Reserve Funds &amp; Unassigned</b>		<b>3,300.00</b>	<b>-</b>	<b>3,300.00</b>

\* 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 2020 - 2021		FY 2021 - 2022		FY 2021 - 2022		FY 2022 - 2023		Difference FY 22-23 / FY 21- 22
		Actual - as of 6/30/21	Actual - as of 06/30/22	Approved	Remaining	Budget	Inc / Exp	%		
<b>Operating Budget</b>										
<b>Funding Resources</b>										
<b>Income</b>										
4100 · Tax Revenue	4100	1,856,350.72	923,095.30	718,000	205,095	1,103,000	30.9%	385,000		
4200 · Impact Fee revenue	4200	173,610.32	152,631.52	120,000	32,632	144,000	4.0%	24,000		
4300 · Program Income	4300	93,904.76	327,659.77	206,500	121,160	362,750	10.2%	156,250		
4350 · Concession & Merchandise sales	4350	158.00	2,100	2,100	-2,100	2,700	0.1%	600		
4400 · Donation & Fundraising Income	4400	4,652.07	72,780.48	55,300	17,480	75,000	2.1%	19,700		
4500 · Grant Income	4500	0.00	920,836.63	642,000	278,837	1,300,000	16.5%	658,000		
4600 · Other Revenue	4600	39,497,986.41	509,192.42	405,500	103,692	266,000	7.5%	-139,500		
4900 · Interest Income	4900	278,993.28	114,158.33	251,900	-137,742	311,600	8.7%	59,700		
<b>Total Income</b>		<b>41,905,656</b>	<b>3,020,354</b>	<b>2,401,300</b>	<b>619,054</b>	<b>3,565,050</b>	<b>8.3%</b>	<b>1,163,750</b>		
<b>Expense</b>										
5000 · Payroll Expenses	5000									
5010 · Wages & Salaries	5010	845,886.21	1,409,914.12	1,220,400	189,514	1,685,700	4.9%	465,300		
5020 · Employer Taxes	5020	48,893.49	106,464.00	61,800	44,664	156,300	4.2%	94,500		
5030 · Employee Benefits	5030	613,813.87	276,433.65	257,100	19,334	330,100	8.8%	73,000		
5040 · Workers Comp Expense	5040	34,768.25	33,909.47	56,700	-22,791	56,700	1.5%	0		
5050 · Accrued Comp, Sick, & Vacatio	5050	0	0	0	0	0	0.0%	0		
5060 · Other Personnel Costs	5060	5,337.96	9,238.63	15,800	-6,561	18,000	0.5%	2,200		
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>1,548,700</b>	<b>1,835,960</b>	<b>1,611,800</b>	<b>224,160</b>	<b>2,246,800</b>	<b>9.8%</b>	<b>635,000</b>		
5100 · Program Expenses	5100									
5110 · Concession & Merchandise Ex	5110	6,900	425.96	6,900	-6,474	3,300	0.1%	-3,600		
5120 · Program Contract Labor	5120	2,000.00	2,356.00	6,500	-4,144	9,200	0.2%	2,700		
5130 · Program Supplies	5130	32,500.03	45,184.96	27,700	17,485	38,500	1.0%	10,800		
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>34,500</b>	<b>47,967</b>	<b>41,100</b>	<b>6,867</b>	<b>51,000</b>	<b>1.4%</b>	<b>9,900</b>		
5140 · Fundraising Expense	5140									
5200 · Advertising & Promotion	5200	3,888.73	13,602.37	11,200	2,402	6,000	0.2%	-12,200		
5210 · Bad Debt	5210	0	0	0	0	15,700	0.4%	4,500		
5220 · Bank & Merchant Fees	5220	7,397.30	6,234.75	5,200	1,035	7,000	0.2%	1,800		
5230 · Contributions to Others	5230	12,605.50	10,000.00	25,600	-15,600	20,000	0.5%	-5,600		
5240 · Copying & Printing	5240	1,793.78	5,762.76	7,100	-1,337	10,100	0.3%	3,000		
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	39,745.58	23,525.80	32,600	-9,074	22,400	0.6%	-10,200		
5270 · Education, Training & Staff Dev	5270	4,429.61	7,618.51	8,500	-881	22,800	0.6%	14,300		
5280 · Equip., Tools & Furn (<\$5k)	5280									
5282 · Office ET&F	5282	3,045.84	13,774.95	10,300	3,475	19,200	0.5%	8,900		
5284 · Program ET&F	5284	964.31	1,596.16	10,300	-8,704	12,100	0.3%	1,800		
5286 · Small Tools & Equipment	5286	20,185	15,379	21,200	-5,821	43,200	1.2%	22,000		
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>5280</b>	<b>24,196</b>	<b>30,751</b>	<b>41,800</b>	<b>-11,049</b>	<b>74,500</b>	<b>2.0%</b>	<b>32,700</b>		

(Continued)

Description	Code	FY 2020 - 2021		FY 2021 - 2022		FY 2021 - 2022		FY 2022 - 2023		Difference	
		Actual - as of 6/30/21	Approved	Actual - as of 05/31/22	Remaining	% YTD	Budget	Inc / Exp	FY 22-23 / FY 21-22		
5290 · Equipment Rental	5290	13,040.67	94,900	109,854.07	14,954	116%	162,900	4.3%	68,000		
5300 · Insurance	5300	72,907.00	76,400	80,848.00	4,448	106%	82,500	2.2%	6,100		
5310 · Interest Expense	5310	321.59	1,100	360.48	-740	33%	1,100	0.0%	0		
5320 · Miscellaneous Expense	5320	5.00	300	200.00	-100	67%	300	0.0%	0		
5330 · Professional & Outside services	5330										
5332 · Accounting	5332	54,910.32	44,800	10,092.24	-34,708	23%	44,800	1.2%	0		
5334 · Legal	5334	6,180.30	25,800	8,862.80	-16,937	34%	17,800	0.5%	-8,000		
5336 · Engineering Services	5336	4,185.00	203,000	24.29	-202,976	0%	200,000	5.3%	-3,000		
5338 · Other Professional & Outside L	5338	81,412.97	365,000	115,184.31	-249,816	32%	326,100	8.7%	-38,900		
<b>Total 5330 · Professional &amp; Outside services</b>		146,689	638,600	134,164	-504,436	21%	588,700	15.7%	-49,900		
5340 · Postage & Delivery	5340	1,530.81	2,000	1,613.20	-387	81%	2,000	0.1%	0		
5350 · Rent-Facility use fees	5350	5,595.00	7,800	5,597.00	-2,203	72%	23,700	0.6%	15,900		
5360 · Repair & Maintenance	5360										
5361 · Building R&M	5361	3,776.51	24,000	4,573.99	-19,426	19%	16,900	0.4%	-7,100		
5362 · Equipment R&M	5362	3,454.97	19,000	12,359.94	-6,640	65%	16,300	0.4%	-2,700		
5363 · General R&M	5363	27,318.83	21,000	7,660.78	-13,339	36%	11,200	0.3%	-9,800		
5364 · Grounds R&M	5364	57,061.87	57,000	36,131.07	-20,869	63%	45,900	1.2%	-11,100		
5365 · Pool R&M	5365	23,518.85	19,000	49,653.51	30,654	261%	36,600	1.0%	17,600		
5366 · Vehicle R&M	5366	11,278.00	11,000	3,906.28	-7,094	36%	11,000	0.3%	0		
5367 · Janitorial	5367	10,774.89	11,000	14,330.06	3,330	130%	14,400	0.4%	3,400		
5368 · Security	5368	2,506.85	7,000	2,217.82	-4,782	32%	6,000	0.2%	-1,000		
5369 · Vandalism	5369	92.90	1,000	2,022.36	1,022	202%	2,400	0.1%	1,400		
<b>Total 5360 · Repair &amp; Maintenance</b>		139,784	170,000	132,856	-37,144	78%	160,700	4.3%	-9,300		
5370 · Supplies - Consumable	5370										
5372 · Office Supplies	5372	7,205.41	12,900	10,893.76	-2,006	84%	14,000	0.4%	1,100		
5374 · Safety & staff supplies	5374	11,542.53	16,500	10,649.90	-5,850	65%	14,200	0.4%	-2,300		
<b>Total 5370 · Supplies - Consumable</b>		18,748	29,400	21,544	-7,856	73%	28,200	0.8%	-1,200		
5380 · Taxes, Lic., Notices & Permits	5380	6,628.32	4,200	7,059.49	2,859	168%	7,600	0.2%	3,400		
5390 · Telephone & Internet	5390	15,665.33	24,800	16,274.78	-8,525	66%	18,800	0.5%	-6,000		
5400 · Transportation, Meals & Travel	5400										
5402 · Air, Lodging & Other Travel	5402	144.91	9,000	9,396.06	396	104%	10,000	0.3%	1,000		
5404 · Fuel	5404	16,773.40	16,800	31,803.58	15,004	189%	35,000	0.9%	18,200		
5406 · Meals	5406	1,726.76	5,000	5,328.53	329	107%	7,000	0.2%	2,000		
5408 · Mileage & Auto Allowance	5408	1.35	8,900	575.68	-8,324	6%	2,000	0.1%	-6,900		
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		18,646	39,700	47,104	7,404	119%	54,000	1.4%	14,300		
5410 · Utilities	5410										
5412 · Electric & Gas	5412	44,264.57	60,900	138,948.17	78,048	228%	112,000	3.0%	51,100		
5414 · Water	5414	20,027.29	24,200	23,246.32	-954	96%	25,800	0.7%	1,600		
5416 · Garbage	5416	12,449.39	15,200	12,704.08	-2,496	84%	11,500	0.3%	-3,700		
<b>Total 5410 · Utilities</b>		76,741.25	100,300	174,898.57	74,599	174%	149,300	4.0%	49,000		
<b>Total Expense</b>		2,193,557	2,992,600	2,713,794	-278,806	91%	3,756,100	1.8%	763,500		
<b>Total Net Operating Income and Expenses</b>		39,712,098	-591,300	306,560	897,860	N/A	-191,050	-5.1%	400,250		





# Paradise Recreation & Park District

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## Resolution #22-07-2-513

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ADOPTING THE FINAL GENERAL RESERVE, ACCUMULATIVE CAPITAL OUTLAY RESERVE, AND IMPREST CASH RESERVE FOR THE 2022-2023 FISCAL YEAR.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District desires to make provisions for General Reserve, Accumulative Capital Outlay Reserve (Exhibit A), and Imprest Cash Reserve for the 2022-2023 budget year as follows:

#### Reserves

Fund	Code	Amount	
Imprest Reserve	1005	300	
Accumulated Capital Outlay (ACO)	1012	606,700	
General Reserve	1013	3,000	
Designated Treasury Funds	1100	148,806	
Impact & Development	1119	790,446	
<b>Reserves</b>	<b>1150</b>		<b>Maximum Reserve</b>
CalPERS 115 Trust	1151	180,000	500,000
Capital Improvement & Acquisition	1152	9,800,000	25,000,000
Current Operations	1153	8,025,881	8,000,000
Designated Project/Special Use/Grant Matching	1154	1,000,000	1,500,000
Future Operations	1155	18,078,769	25,000,000
Technology	1156	150,485	150,000
Vehicle Fleet & Equipment	1157	752,426	1,000,000
		37,987,561	

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

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 13<sup>th</sup> day of July 13, 2022, by the following vote:

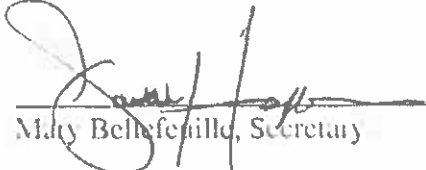
AYES:

NOES:

ABSTAIN:

ABSENT:

  
 Al McGreehan, Chairperson

  
 For Mary Bellefille, Secretary

Paradise Recreation and Park District

2022-2023  
**ACCUMULATIVE CAPITAL OUTLAY RESERVE**  
(Obligated)

**\* 360 STRUCTURES AND IMPROVEMENTS**

<b>STRUCTURES AND IMPROVEMENTS</b>		<b>Obligated</b>
Aquatic Park	\$	25,000
Bille Park	\$	10,000
Coutolenc Park	\$	10,000
Crain Park	\$	5,000
Lakeridge Park	\$	411,700
Land Acquisition (Incorporated)	\$	20,000
Land Acquisition (Unincorporated)	\$	20,000
Moore Road Facility	\$	20,000
Noble Park	\$	50,000
Terry Ashe Recreation Center	\$	5,000
Vehicle/Equipment	\$	50,000
<b>TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:</b>		<b>\$ 626,700</b>

\* Accumulative Capital Outlay Reserve Funds are being allocated to structures, improvements and equipment to help achieve the District's long term and short term capital improvement plan. Developed parks should have a minimum allocation of \$5,000.00 and the ACO account should not be less than \$500,000.00.



# Paradise Recreation & Park District

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Exhibit B  
Resolution #22-07-2-513

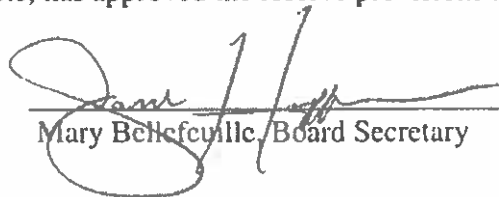
To: Graciela Gutierrez, Auditor-Controller  
From: Paradise Recreation and Park District  
Date: July 13, 2022  
Subject: Provision for Reserves for Fiscal Year 2022-2023

Please make reserve provisions for the 2022-2023 budget year as follows for the Paradise Recreation and Park District:

DESCRIPTION	BALANCE 6/30/21	DECREASE OR CANCEL	INCREASE OR NEW RESERVES	TOTAL 2022-2023 BUDGET
Imprest Cash Reserve	\$ 300.00	\$ -0-	\$ -0-	\$ 300.00
General Reserves	3,000.00	-0-	-0-	3,000.00
Accumulated Capital Outlay	<u>606,700.00</u>	<u>-0-</u>	<u>-0-</u>	<u>606,700.00</u>
<b>TOTAL RESERVES:</b>	<b>\$610,000.00</b>	<b>-0-</b>	<b>-0-</b>	<b>\$610,000.00</b>

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

  
Al McGreehan, Board Chairperson

For   
Mary Bellefeuille, Board Secretary

### **III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)**

This section outlines the District Fixed Asset purchases or Capital Improvement Projects (Tables 5 and 6). However, budget actions are obligated only on the upcoming adopted budget. Changes may be necessary to accommodate successful grant and funding sources. The summary tables lump individual projects together into only a few categories in the budget request. 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 as yet identified outside resources or grants (noted 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. While some approved projects will take some time to develop and into future years, Staff placed these into the upcoming Fiscal Year to provide funding flexibility if they are approved faster than anticipated.

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

In some cases, Staff identified District resources as contributions as this allows for matching funds if the opportunity arises. In case outside funding is not forthcoming, the District can initiate smaller scale, phased projects that may be completed in full as new resources become available.

Priorities for the District in the FY2022-23 include:

1. A District Master Plan.
2. Replacement of large District assets (Shop, and Aquatic Recreation Center) lost in the fire. Nearly all funding may be from insurance, state or federal funds though we may 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 the District will continue to aggressively look for means to complete these projects and acquisitions. In nearly all cases, these projects require multiple funders and matching funds.
5. Implement critical projects (Lakeridge park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, and possibly Coutolenc Parks.

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

Id #	Project	FY Beginning							Total
		2022	2023	2024	2025	2026	2027	Beyond 2027	
2022-1	District Security, Conservation, and Efficiency Investments	235,000	40,500	34,000	40,000	10,000	10,000	180,000	549,500
2022-2	Land Acquisition	2,860,000	2,365,000	1,602,000	1,339,000	1,061,000	1,575,000	1,600,000	12,402,000
2022-3	New Park and Facility Development	3,327,500	3,781,000	2,829,350	4,175,000	1,476,200	27,500	1,805,000	17,421,550
2022-4	Camp Fire Recovery Projects	1,584,000	1,030,000	-	-	-	-	-	2,614,000
2022-5	Existing Park Improvements and Development	238,500	405,000	545,000	468,500	198,000	25,000	1,025,000	2,905,000
2022-6	Trails Development Project	288,500	328,500	281,750	196,050	90,000	70,000	500,000	1,754,800
2022-7	Planning: Strategic, Master, Park,	367,400	546,600	341,650	251,700	86,760	86,820	100,000	1,780,930
2022-8	Aquatic Park and Concow Pool Improvements	65,000	90,000	120,000	10,000	11,000	13,000	4,000,000	4,309,000
2022-9	Vehicle Fleet and Equipment, and Technology Investments	208,000	150,000	125,000	107,100	123,510	121,041	540,000	1,374,651
<b>Total</b>		<b>9,173,900</b>	<b>8,736,600</b>	<b>5,878,750</b>	<b>6,587,350</b>	<b>3,056,470</b>	<b>1,928,361</b>	<b>9,750,000</b>	<b>45,111,431</b>

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

Task	FY Beginning							Total
	2022	2023	2024	2025	2026	2027	Beyond 2027	
1. Acquisition	2,600,000	2,150,000	1,525,000	1,275,000	1,010,000	1,500,000	1,600,000	11,660,000
2. Planning	647,400	764,100	433,650	315,700	137,760	161,820	130,000	2,590,430
3. Park Development	3,616,000	4,109,500	3,111,100	4,371,050	1,566,200	97,500	2,305,000	19,176,350
4. Park Improvements, Repair and Renovation	518,500	533,000	684,000	518,500	219,000	48,000	5,175,000	7,696,000
5. Equipment Purchases	208,000	150,000	125,000	107,100	123,510	121,041	540,000	1,374,651
6. Insurance Rebuild	1,584,000	1,030,000	-	-	-	-	-	2,614,000
7. Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,173,900</b>	<b>8,736,600</b>	<b>5,878,750</b>	<b>6,587,350</b>	<b>3,056,470</b>	<b>1,928,361</b>	<b>9,750,000</b>	<b>45,111,431</b>

Funding Source	FY Beginning							Total
	2022	2023	2024	2025	2026	2027	Beyond 2027	
ACO	-	-	-	-	-	-	-	-
Capital Improvement & Acquisition Reserve	5,525,000	4,170,000	2,430,000	-	-	-	-	12,125,000
Designated Project/Special Use/Grant Matching Reserve	520,000	378,000	125,000	25,000	-	-	-	1,048,000
Donations	25,000	19,000	15,000	-	-	-	-	59,000
General Fund	299,400	199,600	68,650	56,500	27,260	39,320	-	690,730
Grant	804,750	1,331,223	351,750	76,050	-	-	-	2,563,773
Incorporated Impact Fees (Fund 2526)	135,500	117,500	82,500	60,000	-	-	-	395,500
Technology Reserve	8,000	10,000	11,000	5,500	-	-	-	34,500
Unidentified	1,685,250	2,362,277	2,678,050	6,275,300	2,935,210	1,889,041	9,750,000	27,575,128
Unincorporated Impact Fees (Fund	81,000	69,000	32,800	-	-	-	-	182,800
Vehicle Fleet & Equipment Reserve	90,000	80,000	84,000	89,000	94,000	-	-	437,000
<b>Total</b>	<b>9,173,900</b>	<b>8,736,600</b>	<b>5,878,750</b>	<b>6,587,350</b>	<b>3,056,470</b>	<b>1,928,361</b>	<b>9,750,000</b>	<b>45,111,431</b>

Paradise Recreation and Park District

**FIXED ASSETS AND CONTROLLABLE ASSETS POLICY**  
**Resolution #04-10-2-239**

Paradise Recreation and Park District fixed assets and controllable assets shall be accounted for in a manner to safeguard the investment, to fix responsibility, and to provide data for required reporting.

**A. FIXED ASSETS**

Fixed assets include the following items:

- Land
- Structures and Improvements
- Equipment

1. Equipment is further defined as moveable property of a relatively permanent nature (*useful life of three years*) and significant value (*\$5,000.00 or more*).
2. All items of equipment with a value of \$5,000.00 or more shall be classified as fixed assets requiring Board approval. They will be recorded as assets of the District on the balance sheet, and will be listed on the District inventory.
  - a. The Bookkeeper will identify purchase of Fixed Assets on all purchasing documents for such assets.
  - b. The Bookkeeper will ensure that pertinent information regarding serial numbers, brands, etc. is received, recorded, and filed.
  - c. The District Manager will monitor the District's accountability for Fixed Assets periodically.

**B. CONTROLLABLE ASSETS OTHER THAN FIXED ASSETS**

1. Controllable assets include moveable property with a value of \$250.00 to \$4,999.00 of a relatively permanent nature or other property of a lesser value, which might be considered theft sensitive.
2. Examples of controllable assets that may have a value of less than \$4,999.00 are:
  - a. Modular furniture (folding tables and chairs)
  - b. Landscape equipment
  - c. Office equipment
  - d. Power tools
3. Equipment items with a value of \$250.00 to \$4,999.00 or other property of a lesser value, which might be considered theft sensitive, will not require specific Board approval. They will be charged to the appropriate accounts, and will be placed on the controllable asset inventory.

4. Supervisors will maintain control of, and will be accountable for, the controllable assets.
  - a. The Bookkeeper will ensure that pertinent information regarding serial numbers, brands, etc. are received, recorded and filed.
  - b. The District Manager will monitor the District's accountability for controllable assets periodically.

**C. DISPOSITION OF FIXED ASSETS**

The Paradise Recreation and Park District fixed assets and controllable assets will be disposed of in one of seven ways:

1. Lost
2. Stolen
3. Destroyed
4. Traded in
5. Dismantled for parts
6. Transferred to another public agency
7. Surplus sale

Procedure:

1. Lost: The District Manager shall request in writing, to the Board of Directors, a relief from accountability of the lost fixed asset.
2. Stolen: The District Manager shall report the loss to the appropriate law enforcement agency and the Bookkeeper. The District Manager shall request in writing, to the Board of Directors, a relief from accountability.
3. Destroyed: The District Manager shall request in writing, to the Board of Directors, a relief from accountability of the destroyed fixed asset.
4. Trade In: The District Manager shall present a written request to the Board of Directors for approval to negotiate a trade-in on a fixed asset purchase.
5. Dismantled for Parts: The District Manager shall make a written request to the Board of Directors for approval to use a fixed asset for parts. When the Board approves this request, the written request and approval shall be given to the Bookkeeper for documentation.
6. Transfer to Another Public Agency:
  - a. The District Manager shall present a written request to the Board of Directors for approval to transfer the fixed asset to another public agency.
  - b. Written request and approval shall be given to the Bookkeeper for documentation.
  - c. If a trade of a fixed asset items has taken place, then all appropriate transfer information shall be given to the Bookkeeper for documentation.

7. Surplus Sale:

- a. The District Manager shall present a written request to the Board of Directors for approval of surplus sale of a fixed asset.
- b. After approval by the Board of Directors, the surplus sale shall take place in the following manner:
  1. Local area public agencies shall have first opportunity to purchase surplus fixed assets.
  2. If the surplus fixed asset is not sold to a public agency, it will then be available for public sale.
  3. A written notice for surplus sale will be completed by the District Manager.
- c. Once the fixed asset is sold, appropriate information will be given to the Bookkeeper for documentation.
- d. Surplus sale may be handled by competitive bid, auction, or other means of sale.

**D. DISPOSITION OF CONTROLLABLE ASSETS**

1. Controllable assets will not require Board of Directors' approval for disposition.
2. The District Manager will submit a written statement concerning the removal of the controllable asset from the District inventory. This statement will be given to the Bookkeeper to be filed.
3. Include in the written statement:
  - a. Description of controllable asset
  - b. Reason for removal of controllable asset.

**E. GOVERNMENT DISPOSITION OF ASSETS.**

1. The District may dispose of assets by appropriate Government Code Sections.

**F. ANNUAL FIXED ASSET INVENTORY AND CERTIFICATION**

The Paradise Recreation and Park District fixed assets inventory is accounted for in a manner to safeguard the investment, to fix responsibility for the safekeeping of the equipment, and to provide data for the required financial reporting.

1. The Bookkeeper shall send a current inventory to the District Manager of all fixed assets no later than June 30<sup>th</sup> of each year.
2. The Bookkeeper shall also keep a current inventory of controllable assets and present the District Manager with a completed copy by June 30<sup>th</sup> of each year.



Paradise Recreation and Park District

PURCHASING PROCEDURE POLICY

All expenditures \$500 and over shall require prior approval from the District Manager as outlined in Section 24. Given the authority noted in PRPD (2006), we will use the following approach to formally indicate District Manager Designees for amounts less than \$500:

Dollar Amount	Process	Approval
< \$100	<p>Superintendent and Supervisors may authorize staff members the ability to purchase items under \$100 within their approved budget.</p> <p>To initiate this option, Superintendent and Supervisors must formalize the request in a memo and receive District Manager approval.</p> <p>If not "pre-authorized," daily business expenses will require prior Supervisor authorization.</p> <p>The authority ends with the end of Fiscal Year 2017-18.</p>	<p>District Manager identifies Recreation and Park Supervisors as designees with authority to approve proper receipts for &lt;\$100.</p> <p>Person will initial and submit receipts to Supervisor to approve.</p>
\$100 - <\$500	<p>District Manager designates the Recreation and Park Supervisors with authority to make purchases within their approved budget up to \$500.</p> <p>In addition, District Manager designates Administrative Assistant Campbell to make routine office supply, computer hardware and software purchases within the approved budget up to \$500.</p> <p>These authorities are granted for FY 2017-2018.</p> <p>Other purchases will require prior approval from the Superintendent, Supervisors, or District Manager.</p>	<p>District Manager identifies Recreation and Park Supervisors as designees with authority to approve proper receipts for &lt;\$100.</p> <p>Person will initial and submit receipts to Supervisor to approve.</p>

The authorization as District Manager designee is revocable at any time. This approach may be renewed at the next Fiscal Year and likely considered with the 2018-19 budget.

**Attachments**

A) Section 24 of the PRPD BOD Administrative Bylaws (PRPD 2006)

Adopted by PRPD Board of Directors 10-10-17

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# Paradise Recreation & Park District Board of Directors and Administrative By-Laws

## Section 24

### Purchase Procedure Policy:

The following purchase procedures have been established to control the manner in which District personnel spend funds that have been entrusted to the District. As stewards of public money all District employees must comply with this responsibility in the highest standard of trust, professionalism and integrity. All expenditures must have a receipt and all receipts must have a budget classification code or a budget classification description written on it with the District Manager's initialed approval or the District Manager's designee. Expenditure receipts under the authority of a supervisor or superintendent should also have their initialed approval.

The following procedures are applicable for the purchase of materials and supplies, new construction, alterations, maintenance, or repairs. These are general procedures and some exceptions apply. (Example: Service Contracts)

1. All expenditures in these categories must have prior Board of Directors approval, either in the approved operational budget, other approved designated funds, or by special Board action.
2. Expenditures under \$500.00 – Prior superintendent, supervisor, or District Manager authorization or District Manager's designee, in budget classification area of responsibility.
3. Expenditures \$500.00 to \$999.00 – Prior District Manager authorization or District Manager's designee.
4. Expenditures from \$1,000.00 to \$2,000.00 – Have at least three (3) different verified estimates and District Manager authorization or District Manager's designee.
5. Expenditures over \$2,000.00 to \$5,000.00 – Have a written description of expenditure, three (3) written estimates, and District Manager authorization or District Manager's designee.
6. Expenditures over \$5,000.00 to \$24,999.00 – Have a written description of expenditure, three (3) written estimates, professional planning or design, if



## Paradise Recreation & Park District Board of Directors and Administrative By-Laws

needed, contract, if required, District Manager authorization or District Manager's designee, and Board of Directors consent to proceed, if requested.

7. Bidding procedure for Expenditures \$25,000.00 and over. (except Service Contracts):
  - a. Prior Board of Directors approval.
  - b. District Manager authorization to proceed or District Manager's designee.
  - c. A Request For Proposal Notice will be placed in a local newspaper of general circulation in the District for a minimum of one (1) time.
  - d. Notice will state the work to be done and where supporting documentation can be picked up, if needed.
  - e. Notice will be posted at least seven (7) days before the time specified for receiving bids.
  - f. District may:
    - i. Accept the lowest bidder;
    - ii. Reject all bids and re-advertise;
    - iii. By a 4/5 vote, elect to purchase the materials or supplies in the open market;
    - iv. By 4/5 vote, elect to construct the building, structure, or improvement by force account.

At the discretion of the Board of Directors or the District Manager or District Manager's designee, any purchase may be subject to a higher procedure category than listed.

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

### A. General Fund

The District has funds with Butte County and Board approved accounts with Five Star Bank and Mechanics Bank. The District anticipates opening additional accounts in the next FY (with BOD approval) for our investment accounts. These will become part of future reports.

### 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 2022-23, PRPD will designate an ACO fund balance of \$606,700. This is unchanged from the previous year.

### C. General Reserve

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

### D. Designated Treasury Funds – Donations

Staff have set up a time in the next FY to review these funds and consolidate them (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

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

- The California Employers' Pension Prefunding Trust (CEPPT) Fund is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies. The District can help finance pension contributions in part from investment earnings provided by CalPERS. The District set aside \$180,000 to prefund contributions in the last FY.

- Move \$484,315.05 from Future Operations (1155) into the Capital Improvement and Acquisition (1152) fund. The Capital Improvement and Acquisition fund shift is anticipation for future year projects.
- Move \$247,573.68 from Future Operations (1155) into the Designated Project/Special Use/Grant Matching (1154) fund. The Designated Project shift allows for additional matching flexibility to leverage outside funds for matching.
- With the above changes, the Future Operations (1155) fund is reduced by \$731,888.73. The starting balance for this fund is anticipated at \$18,078,769.27.

#### **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. Staff anticipates growth of these funds as the area rebuilds (Table 9). The District's funds and reserves may be summarized as follows:

- 1) 1000 – Mechanic's Bank – Operating Account
- 2) 1003 – Five Star Bank – Payroll
- 3) 1005 – Petty Cash/Imprest Cash
- 4) 1008 – North Valley Community Foundation
  
- 5) 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
- 6) 1030 – Investments
  - a. 1031 · Five Star Bank Money Market
  - b. 1032 · Five Star Bank Grant Money Market
  
- 7) 1100 – Designated Treasury Funds - Donations
  - a. 1112 · Fund 2512 - Grosso Endowment
  - b. 1113 · Fund 2513 - Grosso Scholarship
  - c. 1114 · Fund 2514 - Designated Donations
    - i. 1114-1 · Bille Park Donations
    - ii. 1114-10 · Swim Scholarship Fund
    - iii. 1114-11 · Dog Park Donations
    - iv. 1114-12 · Coutolenc Camp Fund
    - v. 1114-13 · Ice Rink Donations
    - vi. 1114-14 · General Donations
    - vii. 1114-2 · Bike Park Fund
    - viii. 1114-3 · Lakeridge Park Donations
    - ix. 1114-4 · Sports Equipment Donations
      1. 1114-41 · Wrestling Mat Fund

- x. 1114-5 · Pam Young Fund
- xi. 1114-6 · Easter Egg Scholarships
- xii. 1114-7 · Child-Youth Scholarships
- xiii. 1114-8 · McGreehan Children's Scholarship
- xiv. 1114 · Other

- 8) 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
  
- 9) 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 6/30/22.**

<b>ASSETS</b>	<b>Amount (\$)</b>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Mechanics Bank - Operating	40,817.33
1003 · Five Star Bank - Payroll	30,505.95
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,890.57
1010 · Treasury Cash - 2510	
1011 · General Operating	-648,762.21
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	<u>1,000.00</u>
<b>Total 1010 · Treasury Cash - 2510</b>	<b>-38,062.21</b>
1030 · Investments	
1031 · Five Star Bank Money Market	2,541,707.31
1032 · Five Star Bank Grant M. M.	584,160.59
1033 · Investment Reserves	
1033.02 · Capital Improvment & Acquisit	9,621,433.82
1033.03 · Current Operations	8,030,027.29
1033.04 · Desig Proj/Sp Use/Grant Match	752,815.05
1033.05 · Future Operations	18,820,376.47
1033.06 · Technology	150,563.01
1033.07 · Vehicle Fleet & Equipment	<u>752,815.05</u>
<b>Total 1033 · Investment Reserves</b>	<b><u>38,128,030.61</u></b>
<b>Total 1030 · Investments</b>	<b>41,253,898.59</b>
1100 · Designated Treasury Funds	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
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	116,526.83
1114-14 · General Donations	13,279.23
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>773.61</u>

<b>Total 1114-4 · Sports Equipment Donations</b>	773.60
<b>1114-5 · Pam Young Fund</b>	1,000.00
<b>1114-6 · Easter Egg Scholarships</b>	4,593.61
<b>1114-7 · Child-Youth Scholarships</b>	10.00
<b>1114-8 · McGreehan Children's Schlshp</b>	670.00
<b>1114-9 · Skate Park Fund</b>	3,044.36
<b>1114 · Designated Donations-2514 - Other</b>	<u>223.24</u>
<b>Total 1114 · Designated Donations-2514</b>	<u>150,121.19</u>
<b>Total 1100 · Designated Treasury Funds</b>	210,230.45
<b>1119 · Impact Fees</b>	
<b>1120 · Sub Div Fees - 2520</b>	8,236.81
<b>1121 · Park Acqui Unincorp - 2521</b>	39,624.80
<b>1122 · Park Dev Unincorp - 2522</b>	140,907.72
<b>1124 · District Fac Unincorp - 2524</b>	55,512.02
<b>1126 · Park Acqui Incorp - 2526</b>	184,001.87
<b>1127 · Park Dev Incorp - 2527</b>	541,186.03
<b>1128 · District Fac Incorp - 2528</b>	<u>110,882.34</u>
<b>Total 1119 · Impact Fees</b>	<u>1,080,351.60</u>
<b>Total Checking/Savings</b>	42,580,932.31





## Paradise Recreation & Park District

6626 Skyway  
Paradise, CA 95969  
Email: [info@ParadisePRPD.com](mailto:info@ParadisePRPD.com)

Phone: 530-872-6393  
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Website: [www.ParadisePRPD.com](http://www.ParadisePRPD.com)

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### MISSION STATEMENT

*Enhancing the Quality of Life Through People, Parks, and Recreation*

### OBJECTIVES

The Paradise Recreation and Park District, as the recreational leader of the community, is committed to providing a diverse selection of recreation activities and park facilities for all members of the district. The Paradise Recreation and Park District Board of Directors and staff are dedicated to the following objectives:

- Offering a diversity of leisure services and activities for all age groups.
- Providing our patrons with well-organized and wholesome recreation activities and park facilities.
- Helping develop a community understanding of the value of leisure services.
- Staying professionally knowledgeable and informed.
- Dedicating ourselves to outstanding community service.
- Keeping programs and facilities safe, clean, and environmentally pleasing.
- Contributing to the physical and mental development of individuals participating in district activities.

Approved and Adopted by the PRPD Board of Directors  
Resolution #07-09-1-303  
September 11, 2007

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Enhancing the Quality of Life Through People, Parks, and Recreation.

Paradise Recreation and Park District  
6626 Skyway, Paradise, California 95969  
872-6393

## **2022-2023 PROGRAM PHILOSOPHY AND GOALS**

Recreation is the activity individuals partake in on a voluntary basis during their leisure. It renews their mental and physical well-being and provides a balance with work and obligated time that is vital in enhancing the quality of life.

The District's purpose is to provide a diversity of leisure services and facilities that satisfy the varying recreational needs and desires of the populace. Varied recreational activities are offered to provide opportunities for competition, relaxation, physical fitness, and self expression. New experiences and cultural enrichment is introduced to the individual through excursions, innovative programs and the fine arts. Learning and developing lifetime leisure skills for use by individuals in pursuit of their own recreation is provided through recreational classes and special interest activities.

Opportunities for socializing, meeting new friends and developing a sense of community are promoted through various types of events. Citizen involvement is encouraged to promote leadership and actualization of each person's talents and interests. Development and improvement of facilities for both passive and active recreational pursuits are provided for increasing enjoyment of the out-of-doors and for experiencing nature.

Through program services and facilities the District strives to create an atmosphere for leisure living that enhances the quality of life for the people in the area.

### **A. GOAL**

To provide a well-balanced, diversified and quality recreation program in both passive and

active areas of recreation that offer opportunities for developing leisure skills, new experiences, and for the enjoyment of participation.

**Plan of Action**

1. Offer a variety of special interest activities, recreation classes, and community wide special events.
2. Develop a diversified teen program.
3. Work closely with clubs and service organizations in expanding leisure services to patrons in our District.
4. Implement recreation programs in the outlying areas of the District.
5. Expand recreational opportunities for preschool and elementary age children.
6. Develop a leisure services public relations program for total District operation.
7. Offer adult programs in a variety of interest areas.

**B. GOAL**

Maintain superior personnel operations by providing management, administrative, supervisory, and professional service in the recreation and park profession.

**Plan of Action**

1. Provide a personnel manual covering District rules and regulations.
2. Have accurate job descriptions for all positions.
3. Coordinate a fair and effective hiring and job orientation program.
4. Conduct or provide job enhancement training for all staff.
5. Facilitate a District-wide safety program.
6. Maintain current and accurate personnel files.
7. Supply employees with quality equipment and supplies.

8. Provide an organizational system which directs the flow of authority.

**C. GOAL**

Provide a citizen involvement program that promotes and encourages participation by individuals and community organizations.

**Plan of Action**

1. Coordinate a volunteer services program that offers opportunities for teens and adults to volunteer for maintenance projects and to conduct recreation activities and events.
2. Provide for citizen participation in planning, implementing and evaluating services and facilities.
3. Initiate development of additional citizen advisory councils as needed, to provide a means of long range organized citizen involvement in specific programs.
4. Work with and encourage the participation of civic organizations in co-sponsoring activities, events, and improvement projects.
5. Involve citizens in the District's capital improvement programs.
6. Develop a public information and educational program.

**D. GOAL**

Provide a balanced capital improvement program of park and recreation facilities based on local needs and accepted standards.

**Plan of Action**

1. Use and update the District Master Plan for current and long range facility planning and development.
2. Improve and renovate existing facilities and grounds to make them energy efficient and to bring them up to acceptable standards.

3. Develop all capital improvement projects for low maintenance and energy efficiency.
4. Work with the Town and the County on securing park land as development and population increases.
5. Develop facilities for multiple use.

**E. GOAL**

Promote maximum cooperation among governmental and private agencies in order to provide services and facilities through joint agreements in planning, reciprocating, and consolidating of resources that would be beneficial to all segments of the community.

**Plan of Action**

1. Obtain joint services agreements with cooperating agencies for reciprocal use of facilities, capital development, and implementation of services.
2. Facilitate human services through the appropriate agencies.
3. Maximize use of facilities, equipment, and human resources within the District for use in the development and maintenance of some leisure services.
4. Contract with the private sector for increased cost effectiveness in the provision of some leisure services.

**F. GOAL**

To promote self-help and self-actualizing programs for citizens and organizations in developing their own recreation activities.

**Plan of Action**

1. Work with and support independent citizen organizations in developing their recreation programs.

2. Provide consultative services and resources to individuals, organizations, and agencies on request, in planning and organizing of their recreational endeavors.
3. Educate the public through various means to the value, philosophy, and skills of participating in recreation.

**G. GOAL**

Provide a level of maintenance to District facilities and equipment that meets acceptable standards of maintenance for operation and safe usage by the public and staff.

**Plan of Action**

1. Establish acceptable maintenance standards for the various District facilities.
2. Conduct safety and maintenance inspections of each facility on a regular basis.
3. Review present and potential safety hazards and make recommendations for their correction.
4. Propose, on an annual basis, a prioritized major maintenance program for needed repair or replacement of facilities.
5. Continually strive for the most cost effective maintenance program possible.

**Table 9. Adopted (7/14/22) 2022 Salary Scales (Subject to Revision).**

Paradise Recreation & Park District										Effective Date:	7/1/2022
Summary Hourly Rate Scale		All Positions								Date Approved:	7/13/2022
Fiscal Year -		2022-2023								Version Date:	7/14/2022
Calendar Year:		2022									
CLASSIFICATION	Area	Steps									
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)		
<b>FULL-TIME - Hourly Rate</b>											
ADMINISTRATIVE ASSISTANT II	Admin	22.25	22.91	23.60	24.31	25.04	25.79	26.56	27.36		
ADMINISTRATIVE ASSISTANT III	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30		
ASSISTANT DISTRICT MANAGER	Admin	41.92	43.18	44.48	45.81	47.19	48.60	50.06	51.56		
DISTRICT ACCOUNTANT	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30		
PARK MAINTENANCE I	Main	16.46	16.95	17.46	17.98	18.52	19.08	19.65	20.24		
PARK MAINTENANCE II	Main	20.87	21.49	22.14	22.80	23.48	24.19	24.92	25.66		
PARK MAINTENANCE III	Main	26.33	27.12	27.93	28.77	29.63	30.52	31.44	32.38		
PARK SUPERVISOR	Main	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86		
RECREATION SUPERVISOR	Rec	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86		
<b>PART-TIME - Hourly Rate</b>											
<b>MAINTENANCE</b>											
PARK AIDE	Main	15.00									
PARK ASSISTANT I	Main	15.00	15.50	16.00							
PARK ASSISTANT II	Main	15.75	16.25	16.75							
PARK ASSISTANT III	Main	16.50	17.00	17.50	18.00	18.50					
<b>RECREATION</b>											
RECREATION COORDINATOR	Rec	17.75	18.75	19.75	20.75	21.75					
RECREATION LEADER I	Rec	15.00	15.50	16.00							
RECREATION LEADER II	Rec	15.75	16.25	16.75							
RECREATION LEADER III	Rec	16.50	17.00	17.50	18.00	18.50					
RECREATION SPECIALIST	Rec	24.00	25.00	26.00	27.00	28.00					
<b>SWIM POOL</b>											
CASHIER	Rec	15.50	16.00	16.50							
INSTRUCTOR ASSISTANT	Rec	15.00	15.50	16.00							
LIFEGUARD INSTRUCTOR	Rec	15.75	16.25	16.75							
POOL MANAGER	Rec	18.75	19.75	20.75	21.75	22.75					
POOL SUPERVISOR	Rec	17.50	18.00	18.50	19.00	19.50					
SENIOR GUARD	Rec	16.25	16.75	17.25							
SWIM AIDE	Rec	15.00									
<b>OFFICE</b>											
ADMIN ASSISTANT AIDE	Admin	15.00									
ADMINISTRATIVE ASSISTANT I (P)	Admin	17.50	18.50	19.50	20.50	21.50					
ADMINISTRATIVE ASSISTANT II (P)	Admin	19.50	20.50	21.50	22.50	23.50					
INTERN	TBD	15.00	17.00	19.00	21.00	23.00					

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

**Paradise Recreation & Park District**

**Summary Hourly Rate Scale All Positions**

Fiscal Year - 2022-2023

Calendar Year: 2023

Effective Date: 1/1/2023

Date Approved: 7/13/2022

Version Date: 7/14/2022

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)
<b>FULL-TIME - Hourly Rate</b>									
ADMINISTRATIVE ASSISTANT II	Admin	22.25	22.91	23.60	24.31	25.04	25.79	26.56	27.36
ADMINISTRATIVE ASSISTANT III	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30
ASSISTANT DISTRICT MANAGER	Admin	41.92	43.18	44.48	45.81	47.19	48.60	50.06	51.56
DISTRICT ACCOUNTANT	Admin	27.89	28.73	29.59	30.48	31.39	32.33	33.30	34.30
PARK MAINTENANCE I	Main	16.46	16.95	17.46	17.98	18.52	19.08	19.65	20.24
PARK MAINTENANCE II	Main	20.87	21.49	22.14	22.80	23.48	24.19	24.92	25.66
PARK MAINTENANCE III	Main	26.33	27.12	27.93	28.77	29.63	30.52	31.44	32.38
PARK SUPERVISOR	Main	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86
RECREATION SUPERVISOR	Rec	33.22	34.22	35.25	36.31	37.39	38.52	39.67	40.86
<b>PART-TIME - Hourly Rate</b>									
<b>MAINTENANCE</b>									
PARK AIDE	Main	15.50							
PARK ASSISTANT I	Main	15.50	16.00	16.50					
PARK ASSISTANT II	Main	16.25	16.75	17.25					
PARK ASSISTANT III	Main	17.00	17.50	18.00	18.50	19.00			
<b>RECREATION</b>									
RECREATION COORDINATOR	Rec	18.25	19.25	20.25	21.25	22.25			
RECREATION LEADER I	Rec	15.50	16.00	16.50					
RECREATION LEADER II	Rec	16.25	16.75	17.25					
RECREATION LEADER III	Rec	17.00	17.50	18.00	18.50	19.00			
RECREATION SPECIALIST	Rec	24.50	25.75	27.00	28.25	29.50			
<b>SWIM POOL</b>									
CASHIER	Rec	16.00	16.50	17.00					
INSTRUCTOR ASSISTANT	Rec	15.50	16.00	16.50					
LIFEGUARD INSTRUCTOR	Rec	16.25	16.75	17.25					
POOL MANAGER	Rec	19.25	19.75	20.25	20.75	21.25			
POOL SUPERVISOR	Rec	18.00	18.50	19.00	19.50	20.00			
SENIOR GUARD	Rec	16.75	17.25	17.75					
SWIM AIDE	Rec	15.50							
<b>OFFICE</b>									
ADMIN ASSISTANT AIDE	Admin	15.50							
ADMINISTRATIVE ASSISTANT I (P)	Admin	18.00	19.00	20.00	21.00	22.00			
ADMINISTRATIVE ASSISTANT II (P)	Admin	20.00	21.00	22.00	23.00	24.00			
INTERN	TBD	15.50	17.50	19.50	21.50	23.50			

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15



PARADISE RECREATION AND PARK DISTRICT  
6626 Skyway, Paradise, California 95969

**PARKS AND FACILITIES  
INFORMATION AS OF  
June 2022**

The Paradise Recreation and Park District is a non-enterprise independent special district serving over 40,000 individuals.

The District covers approximately 169 square miles that encompasses the Town of Paradise, Magalia, Butte Creek Canyon, and the Concow area. This District was incorporated in 1948 and now provides the following list of facilities:

<u>NAME</u>	<u>LOCATION/SIZE</u>	<u>FACILITIES</u>
<b><i>Terry Ashe Recreation Center</i></b>	6626 Skyway, Paradise 3.5 acres <i>Fully developed</i>	Business office, picnic area, recreation center, gazebo, rest rooms, basketball/pickleball courts, performance stage, BBQ, & playground.
<b><i>Aquatic Park</i></b>	5600 Recreation Dr., Paradise 6 acres <i>Fully developed</i>	Swim pool, fishing pond, playground, picnic area, restrooms group BBQ area, sand volleyball courts, horseshoe pits. Recreation Bldg. destroyed by the Camp Fire 11/08/18
<b><i>Moore Road Park</i></b>	6705 Moore Road, Paradise 19 acres <i>Partially developed.</i>	Two lighted ball parks, horse arena, dog park, and two restrooms. Ropes course and playground destroyed by the Camp Fire 11/08/18.
<b><i>Bille Park</i></b>	501 Bille Road 6261 West Wagstaff Road 55 acres total <i>15 acres developed</i> <i>40 acres open space</i>	Playground, picnic area, group barbecue area, meadow, nature trail, gazebo, kitchen, covered structure, restrooms. Serving as temporary Maintenance Shop.
<b><i>Coutolenc Park</i></b>	Off Coutolenc Rd., Magalia 364 acres – BLM Land <i>Partially developed.</i>	Hiking, picnic area. Paradise Bowhunters Archery Range (20 acres) destroyed by the Camp Fire 11/08/18.

<u>NAME</u>	<u>LOCATION/SIZE</u>	<u>FACILITIES</u>
<b><i>Lakeridge Park</i></b>	14040 Lakeridge Circle, Magalia 25 acres <i>Undeveloped</i>	None Design Plan Complete
<b><i>Paradise Memorial Park</i></b>	5642 Mallan Lane, Paradise 2.75 acres 2 acres Sub-leased to Gold Nugget Museum. <i>Undeveloped</i>	Museum and Maintenance shop fully destroyed in the Camp Fire 11/08/18.
<b><i>Crain Memorial Park</i></b>	Jeffery Pine Lane, Concow 8 acres <i>Fully Developed</i>	Picnic area, playground, restrooms, meadow, horseshoe pit, hiking trails.
<b><i>Noble Orchard Property</i></b>	Pentz & Merrill Rd, Paradise 20.75 acres <i>Undeveloped</i>	None Design Plan Complete
<b><i>Oak Creek Park</i></b>	1489 Pearson Rd, Paradise 19.96 acres <i>Undeveloped</i>	None
<b><i>Paradise Lake</i></b>	6801 Lucretia Dr, Magalia 277 acres 240.1 acres water surface area 84.2 acres land	Group picnic area, picnic area, BBQs, playground, gazebo, restrooms, hiking/biking trails, (2) boat ramps, caretaker's cottage, boat house.
<b><i>Jordan Hill</i></b>	Jordin Hill/Coutolenc rd. <i>Undeveloped</i>	None
<b><i>Drendel Circle</i></b>	Drendel Circle, Paradise .23 acres <i>Undeveloped</i>	None
<b><i>Paradise High School</i></b>	5911 Maxwell, Paradise 2 acres (school property)	Eight (8) tennis courts (4) lighted; (1) lighted, ball park, chemical toilets.
<b><i>Pine Ridge School</i></b>	13835 West Park Drive, Magalia 77' x 114' (school property)	Multi-purpose facility
<i>Fully or partially developed = 402.8 acres</i>	<i>Unimproved open space = 450.02 acres</i>	

**2022 SUMMARY OF PRPD USE AGREEMENTS**

<b><u>Long-Term</u></b>	<b><u>Notes</u></b>
<p>1. <b>Terry Ashe Recreation Center – Skyway</b>            3.5 acres from Butte County            APN 052-080-094            50-year (Dec. 31, 2052)            (Lease payment is \$1,250.00 per quarter beginning January 30, 2003 and continuing quarterly with payments due on January 30<sup>th</sup>, April 30<sup>th</sup>, July 30<sup>th</sup>, and October 30<sup>th</sup>.)</p>	<p>PRPD to provide 2.3 million in liability insurance coverage</p>
<p>2. <b>Egleson Field</b>            District paid \$5,000.00 to help purchase property.            99-year (Oct. 1, 2079)</p>	<p>PRPD has free usage of facility.            PRPD required insurance and program maintenance.</p>
<p>3. <b>Coutolenc Park</b>            Archery Range – Paradise Bowhunters            24-year (Feb. 28, 2030)</p>	<p>Liability insurance required. No fee because of development &amp; programs</p>
<p>4. <b>Coutolenc Park</b>            APN 058-10-0-091-0 &amp; 058-10-0-002-0            On-going patent signed in 1965.</p>	<p>Recreation usage requirements</p>
<p>5. <b>Memorial Park</b>  <b>Paradise Gold Nugget Days, Inc.</b>  <b>Paradise Museum</b>            20-year (July 10, 2027)</p>	<p>Liability and structure insurance required. No fee because of development &amp; programs.  <i>Destroyed by Camp Fire 11-08-18</i></p>
<p>6. <b>Paradise Unified School District</b>            Upper Tennis Courts at PHS            25-year (Aug. 1, 2021)  <i>*Courts destroy by Camp Fire 11-08-18. PUSD is in the process of rebuilding the courts but will consolidate courts to single area, rather than Upper and Lower courts. A new agreement will be negotiated upon completion of the new courts.</i></p>	<p>Share repair cost as approved by PRPD Board of Directors</p>
<p>7. <b>Paradise Unified School District</b>            Lower Tennis Courts at PHS (lighted)            15-year (6-30-2031)  <i>*See note above.</i></p>	<p>Share repair cost as approved by PRPD Board of Directors</p>

**SUMMARY OF PRPD USE AGREEMENTS**

<u>Long-Term</u>	<u>Notes</u>
<p>9. <b>Paradise Unified School District</b>  Pine Ridge Middle School  Multi-purpose Facility (77' x 114')  30-year (Jan. 29, 2031)</p>	<p>Turf maintenance agreement  Liability insurance required</p>
<p>10. <b>Paradise Unified School District</b>  Paradise High School All-Weather Track  30-year (June 17, 2033)</p>	<p>Liability insurance required.</p>
<p>11. <b>Paradise Unified School District</b>  Paradise Ridge Elementary School Gym  15-year (6-30-2031)</p>	<p>Six month termination clause  Liability insurance required.</p>
<p>12. <b>Golden Feather Union School District</b>  Concow Swimming Pool  On-going – Originally signed 1988</p>	<p>Sixty (60) day termination clause.  Liability insurance required</p>
<p>13. <b>Paradise Horsemen's Association</b>  Moore Road Horse Arena  20-year (October 2026)</p>	<p>One-hundred twenty (120) day  termination clause.</p>
<p>14. <b>Paradise Irrigation District</b>  Lakeridge Park, Magalia  West of Dogtown Road – North of Skyway  99-year (Dec. 31, 2109)</p>	<p>One-hundred twenty (120) day  termination clause.  APN #065-260-011</p>
<p>15. <b>Paradise Community Village</b>  (a) Memorandum of Understanding Signed 3-29-11  (b) Amendment to Option Signed 3-29-11  (c) Promissory Note Signed 3-15-12  (d) Two-year extension approved 7-12-16  Loan matured 8-22-18. Extended to 12-31-20  (e) Two-year extension approved 11-12-20  Loan matured 12-31-20. Extended to 12-31-22 with the option of a 1-year additional  extension.</p>	<p>Loan matures 2 years from extension  or 8-22-18. Repayment total amount  \$300,322.00. See agreement lang-  uage regarding \$100,322.00 of that  amount for providing a recreational  element.</p>

**SUMMARY OF PRPD USE AGREEMENTS**

	<b><u>Long-Term</u></b>	<b><u>Notes</u></b>
16.	<p><b>PRPD Electronic Sign</b> PRPD/Town Memorandum of Understanding Signed 3-8-11</p> <p>PRPD/PID Memorandum of Understanding Signed 12-13-11</p> <p>Community Service Sign Rules PRPD/Town/PID Signed 9-26-11 Revised 8-12-14</p> <p>Community Service Sign Rules Addendum #1 Signed 11-14-11 Revised 8-12-14</p> <p><i>On-going – No expiration date [under review]</i></p>	<p>20% usage – See Section 4 of MOU. Share equally in costs and income. PRPD to provide annual report to Town within 30 days of the end of the fiscal year.</p> <p>20% usage Share equally in costs and income. PRPD to provide annual report to Town within 30 days of the end of the fiscal year.</p>
<hr/>		
17.	<p><b>Crain Park</b> Land Use Agreement 25 year – (6-30-2041)</p>	<p>Fee is \$500.00/annually</p>
<hr/>		
18.	<p><b>Paradise Lake</b> Land Use Agreement 20 year – (5-31-2040)</p>	<p>Fee is \$1.00/annually Liability insurance required.</p>
<hr/>		

Revised 04/21/21

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**2022 SUMMARY OF PRPD USE AGREEMENTS**

	<b><u>Short Term</u></b>	<b><u>Notes</u></b>
1.	<b>Paradise Piranhas Swim Team</b> Paradise Swim Pool Programming May – October 2-year (05/01/20 – 10/31/21)	Liability insurance required.
2.	<b>Honey Run Covered Bridge Association</b> Programming 2- year (07/01/22-06/30/24)	Liability insurance required.
3	<b>Centerville Recreation &amp; Historical Association</b> Programming 2- year (07/01/22-06/30/24)	Liability insurance required.
4.	<b>Odyssey Performance Enhancement Network</b> Ropes Course – Moore Road October – September <del>2-year (10/11/16 – 10/08/18) [under review]</del> Course destroyed by Camp Fire on 11/08/18	Liability insurance required. Usage fee Tax Clause
5.	<b>Paradise Little League</b> Youth Baseball – Moore Road, PHS Field January – November <del>1-year (01/09/18 – 11/13/18) [under review]</del> Agreement on hold due to Camp Fire on 11/08/18	Liability insurance required. Usage fee

Revised 08/04/22

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## **V. STAFF AND ORGANIZATION**

### **A. Paradise Recreation and Park District Description**

The District occupies roughly 172 square miles within Butte County (Figure 6). The District has mapped sub-areas within the boundaries to provide useful demographic information that will aid with programs and planning. The sub areas are not adopted boundaries and essentially based on school district boundaries and mapping from the previous District Manager.

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This constituted about 82 acres of developed park land and 374 of undeveloped park land. In 2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID)). In 2021, the District acquired an additional 16.52 acres next to existing parks, and 2.33 acres of new land that will be incorporated into the planned trail routes. As our 2022, the District manages 851 acres.

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

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

## 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.

The District anticipates increased staff needs in key areas to contend with current workload and demands. The District has been fortunate to add new grant funded programs and capital projects and new park amenities that will require additional staff. Nearly all items come with revenue opportunities (i.e., Paradise Lake and the new Paradise Welcome sign) that helps off-set some of the associated costs.

This budget will include the following changes in this next Fiscal Year from Part-Time into Full-Time positions:

- Administrative Assistant II
- Volunteer Coordinator
- Recreation Specialist (Trails and Capital Projects)
- Recreation Coordinator (specializing in school programs).

All positions are existing (with the Recreation Specialist relatively new) and will shift from 1600 hours per year into a 2080-hour positions. The District anticipates additional needs for part time maintenance and programming as well but will be hired on an as needed or seasonal basis.

As a summary, one may look at staffing levels in terms of Full-Time Equivalent (FTE) to allow for a clearer comparison of resources.

**Table 8. Staffing Levels Full-Time Equivalent.**

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



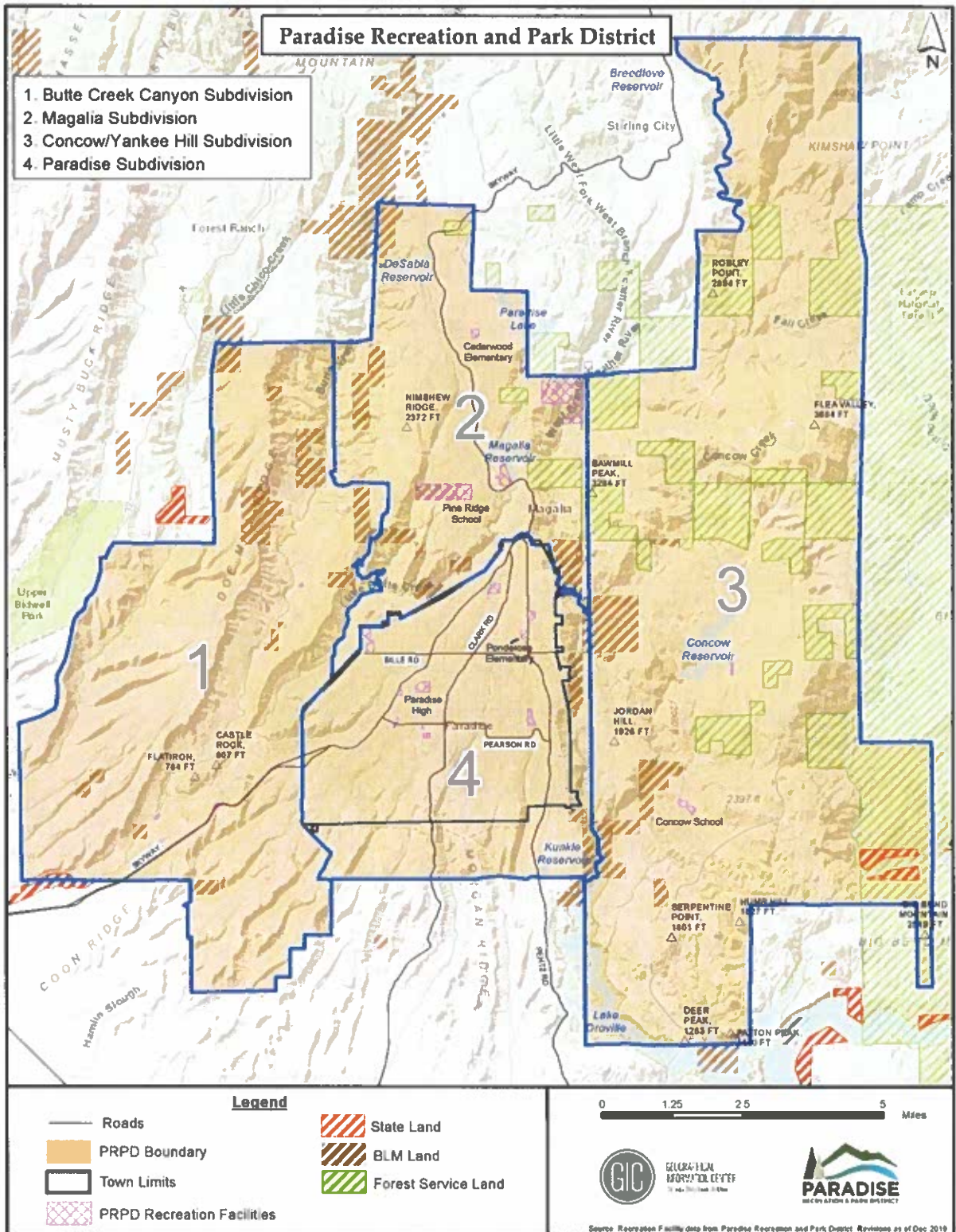


Figure 6. Paradise Recreation and Park District Service Area.

## VI. REFERENCES

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

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

[https://paradisepdpd.sharepoint.com/sites/Finance/Shared Documents/FY.2022-23/Budget Report/2022-23.Budget Report.REVISED\\_22.0604.docx](https://paradisepdpd.sharepoint.com/sites/Finance/Shared%20Documents/FY.2022-23/Budget%20Report/2022-23.Budget%20Report.REVISED_22.0604.docx)

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## Paradise Recreation & Park District

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Paradise, CA 95969  
Email: [info@ParadisePRPD.com](mailto:info@ParadisePRPD.com)

Phone: 530-872-6393  
Fax: 530-872-8619  
Website: [www.ParadisePRPD.com](http://www.ParadisePRPD.com)

### 2022 PRPD Board of Directors

<i>Position</i>	<i>Name</i>	<i>Home Phone</i>	<i>Cell Phone</i>	<i>Term Expires</i>
<b>CHAIRPERSON</b>	<b>Al McGreehan</b> 16 Phyllis Court Chico, CA 95928		864-0293 Cell  E-mail: <a href="mailto:amcgreehan@paradiseprpd.com">amcgreehan@paradiseprpd.com</a>	2022
<b>VICE CHAIRPERSON</b>	<b>Steve Rodowick</b> 927 Deer Creek Lane Paradise, CA 95969		693-1825 Cell  E-mail: <a href="mailto:srodowick@paradiseprpd.com">srodowick@paradiseprpd.com</a>	2022
<b>SECRETARY</b>	<b>Mary Bellefeuille</b> 5090 Warnke Drive Paradise, CA 95969		228-5913 Cell  E-mail: <a href="mailto:mbellefeuille@paradiseprpd.com">mbellefeuille@paradiseprpd.com</a>	2022
<b>DIRECTOR</b>	<b>Robert Anderson</b> 11877 Concow Road (Box 4192) Yankee Hill, CA 95965		513-9048 Cell  E-mail: <a href="mailto:randerson@paradiseprpd.com">randerson@paradiseprpd.com</a>	2024
<b>DIRECTOR</b>	<b>Dennis Ivey</b> 6059 Guilford Circle Magalia, CA 95954		873-2455 Home  E-mail: <a href="mailto:Divey@paradiseprpd.com">Divey@paradiseprpd.com</a>	2022
<b>DISTRICT MANAGER</b>	<b>Dan Efseaff</b> 1573 Kona Drive Chico, CA 95973		(916) 573-0007 Cell  E-mail: <a href="mailto:defseaff@paradiseprpd.com">defseaff@paradiseprpd.com</a>	
<b>ASSISTANT DISTRICT MANAGER</b>	<b>Kristi Sweeney</b> 71 Sparrow Hawk Lane Chico, CA 95928		990-5314 Cell  E-mail: <a href="mailto:ksweeney@paradiseprpd.com">ksweeney@paradiseprpd.com</a>	

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*Paradise Recreation and Park District  
2022 STANDING COMMITTEES*

**COMMITTEE GUIDELINES**

- ❑ Committees will meet on an as needed basis. It is recommended that committee meetings for study or research include staff to insure good communication input and direction. All Committees are comprised of less than a quorum of the Board.
- ❑ Ad-hoc advisory committees can be appointed on an as needed basis and may only meet on items associated with assigned responsibility.
- ❑ Paradise Recreation and Park District Standing Committees meet the definition of a legislative body as indicated in California Government Code known as the Brown Act. These are meetings with a continuing subject matter such as Personnel, Finance, and Recreation and Park.
- ❑ Under California Government Code 54953, all meetings of a legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.
- ❑ Our Ad-hoc Advisory Committees will be formed for a specific purpose and are temporary. Ad-hoc Advisory Committees will contain less than a quorum of Board members and will advise staff on a specific matter. Any decisions subject to Board action will be considered by the full Board and may be reviewed and recommended through one of the standing committees.
- ❑ It is recommended that one current committee member stay on each standing committee to assure continuity on pending issues.

**PERSONNEL:**

**MARY BELLEFEUILLE, Chairperson      DENNIS IVEY, Member**

Committee meets the 3rd Tuesday of each month at 4 p.m.

- *Review and recommend staff salary and wages*
- *Review general staffing needs*
- *Review and recommend other personnel matters as needed*
- *Budget study and review (personnel)*
- *Meet as needed to observe daily operation*
- *Provide Board and Staff Liaison and subjects related thereto.*

**FINANCE:**

**STEVE RODOWICK, Chairperson      ROBERT ANDERSON, Member**

Committee meets the 3rd Thursday of each month at 4 p.m.

- *Review and recommend equipment and projects for Fixed Assets*
- *Review budget and general finance items as needed*
- *Review short- and long-term capital improvement plan*

**Paradise Recreation and Park District  
2022 STANDING COMMITTEES**

- *Budget study and review (income and expense)*
- *Evaluate development and assessment fees as needed*
- *Review Marketing Plan and amend as needed*

**RECREATION AND PARK:**

**AL MCGREEHAN, Chairperson**

**STEVE RODOWICK, Member**

Committee meets the 4th Tuesday of each month at 4 p.m.

- *Visit facilities and review needs*
- *Review Town and County general plan and District master plan, as well as each respective implementation status*
- *Review and recommend various facility use agreements as needed*
- *Meet with Paradise Unified School District as needed*
- *Serve as liaisons to other public agencies*
- *Meet as needed on program and facility related items.*



**AD-HOC ADVISORY COMMITTEE ASSIGNMENTS**

- **Strategic Plan Ad-hoc Committee**  
(McGreehan/Bellefeuille + Staff)  
Established 10-14-20



**COMMUNITY LIAISON ASSIGNMENTS**

- |   |                                     |
|---|-------------------------------------|
| • <b>Town of Paradise</b>   | <b>McGreehan/ Ivey</b>              |
| • <b>Concow/Yankee Hill</b>   | <b>Anderson</b>                     |
| • <b>Golden Feather Union<br/>Elementary School District</b>        | <b>Anderson</b>                     |
| • <b>PUSD Board of Trustees</b>                                     | <b>Ivey</b>                         |
| • <b>Paradise Citizen’s Alliance</b>                                | <b>McGreehan/Bellefeuille</b>       |
| • <b>LAFCO</b>  | <b>McGreehan</b>                    |
| • <b>Paradise Irrigation District</b>                               | <b>Rodowick</b>                     |
| • <b>County Board of Supervisors</b>                                | <b>Rodowick</b>                     |
| • <b>Upper Ridge Com. Council</b>                                   | <b>Bellefeuille/ Ivey</b>           |
| • <b>Strategic Park Planning -<br/>Technical Advisory Committee</b> | <b>Rodowick/McGreehan-Alternate</b> |

Board approved 01-13-2021  
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**Paradise Recreation and Park District  
Full-Time Employee's Benefits**

Vacation

				<u>Max Accumulation</u>
1 to 5 years	=	12 days		20 days
6 to 15 years	=	20 days		32 days
16 years & over	=	23 days		36 days

Holidays

10 days per year:

New Year's Day	Labor Day
Martin Luther King's Day	Veterans Day
President's Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day

Days off between Christmas and New Year's

Sick Leave

12 days per year--accumulate up to 120 days  
Sick Leave (Sell Back) opportunity ~ See Personnel Rules

Health Insurance (including Vision and Dental)

District provides \$750.00 for each employee to be applied towards these benefits.  
(Effective January 1, 2021)

Longevity Increase

A 3% increase at step levels of 10, 15 and 20 years.

Retirement

- CalPERS Retirement Plan.
  - (1) The employee will contribute a maximum of 7% and not to exceed 50% of the employee share of the CalPERS premium cost;
  - (2) That the employee's contribution will be transitioned in over a four-year period at 2% each year until it reaches 7% or the not to exceed 50% employee share of the CalPERS premium cost beginning July 1, 2014 and continuing annually for the next four years
- Social Security also provided.
- Deferred Compensation plan is available for employee contribution.

**Paradise Recreation and Park District  
Part-Time Benefited Employee Benefits**

A Part-time Benefited position, if established in the annual budget, will be scheduled to work a minimum of 32 hours per week and not exceed 1,800 straight time hours per year. The position is part-time employment and will be paid hourly straight time. Hours scheduled per day will vary depending on need. The position will include the following benefits:

a. Holidays:

The employee will receive the following nine (9) holidays and the days between Christmas and New Years. The employee shall be entitled to time off with eight hours of full pay on each holiday.

- January 1st; New Year's Day.
- The third Monday in January, in observance of Martin Luther King's birthday.
- The third Monday in February, in observance of President's Day.
- The last Monday in May, in observance of Memorial Day.
- July 4th, Independence Day.
- The first Monday in September, in observance of Labor Day.
- The fourth Thursday in November, in observance of Thanksgiving Day.
- The Friday following Thanksgiving Day.
- December 25th, Christmas Day.
- Days between Christmas and New Years.

b. Vacation Leave:

The Part-time Benefited position shall receive 80% of the vacation leave as stated in the personnel rules for full-time employees.

c. Sick Leave:

The Part-time Benefited position shall receive 80% of the sick leave as stated in the personnel rules for full-time employees.

d. Health Benefits:

The Part-time Benefited position shall receive 80% of the health benefit allocation per month as stated in the personnel rules for full-time employees.

**Paradise Recreation and Park District  
Part-Time Benefited Employee Benefits**

e. Retirement

- CalPERS Retirement Plan.
  - (1) The employee will contribute a maximum of 7% and not to exceed 50% of the employee share of the CalPERS premium cost;
  - (2) That the employee's contribution will be transitioned in over a four-year period at 2% each year until it reaches 7% or the not to exceed 50% employee share of the CalPERS premium cost beginning July 1, 2014 and continuing annually for the next four years
- Social Security also provided.
- Deferred Compensation plan is available for employee contribution.

This position is subject to all other PRPD Personnel Rules that apply.

Adopted by the PRPD Board of Directors  
April 8, 2008

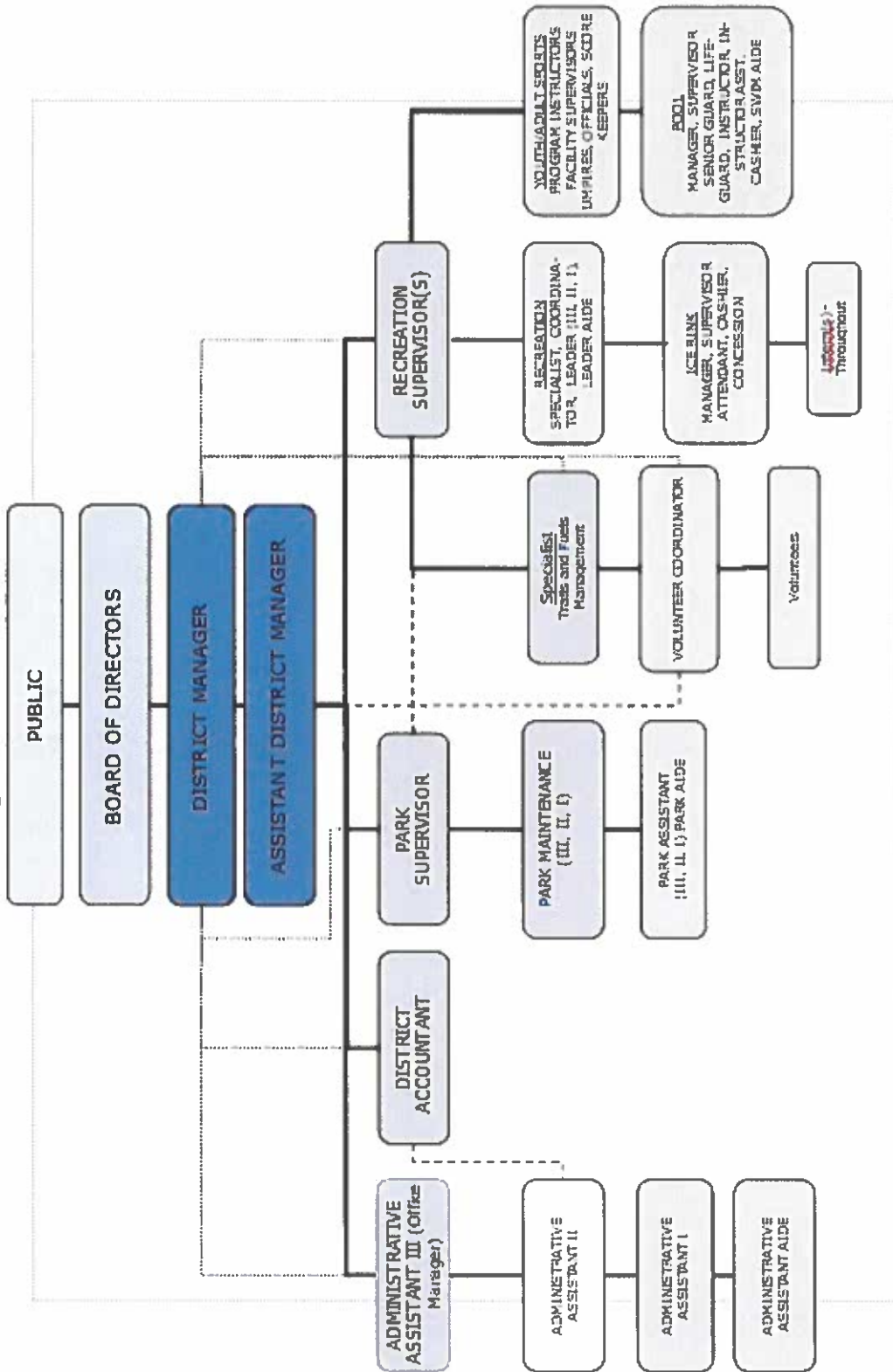
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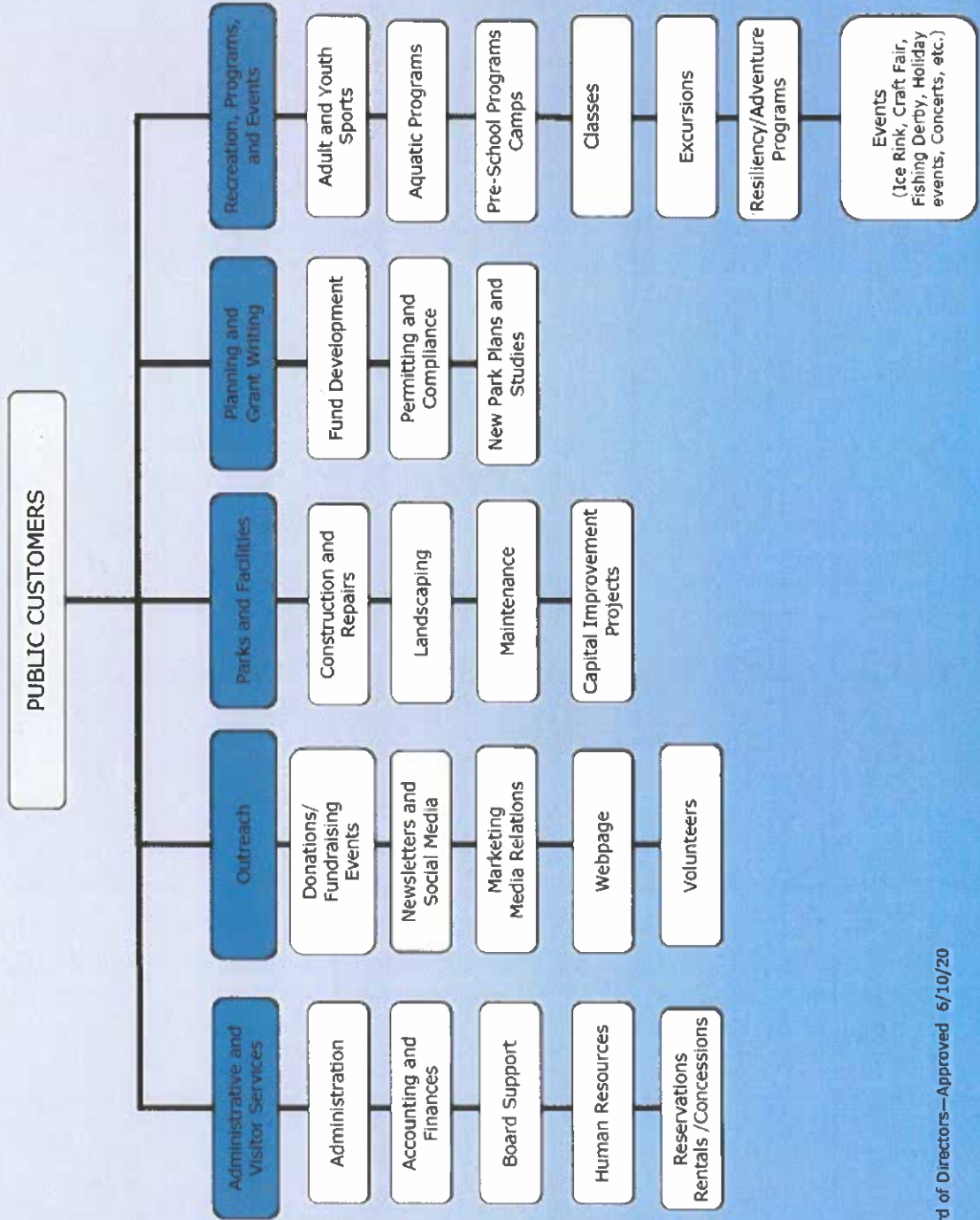
Figure 7. PRPD Organization Charts (General, Functional, and by Name)

## PARADISE RECREATION AND PARK DISTRICT Organizational Chart



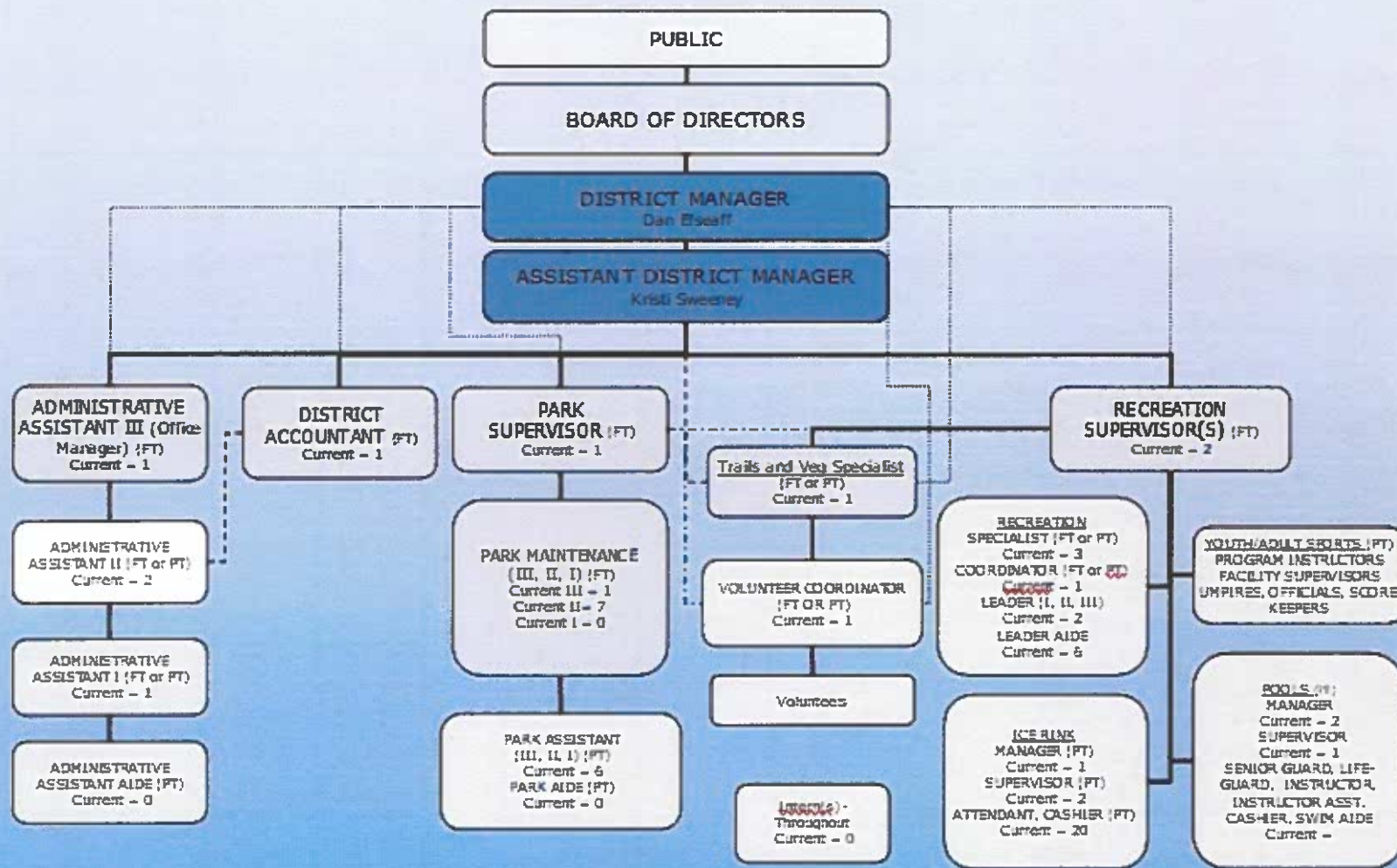
PRPD Board of Directors - Proposed 7/13/22  
 Note: Additional modifications will occur as job descriptions are reviewed. Items may be applied to any part of the organization, but in particular to the particular parts and programs listed.  
 5/14/2022

# 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



PRPD Board of Directors -- Proposed 7/13/22  
Revised with current staff and vacancies  
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 predominant accounting function. Interns may be applied to any part of the organization, but in particular parks and programming.