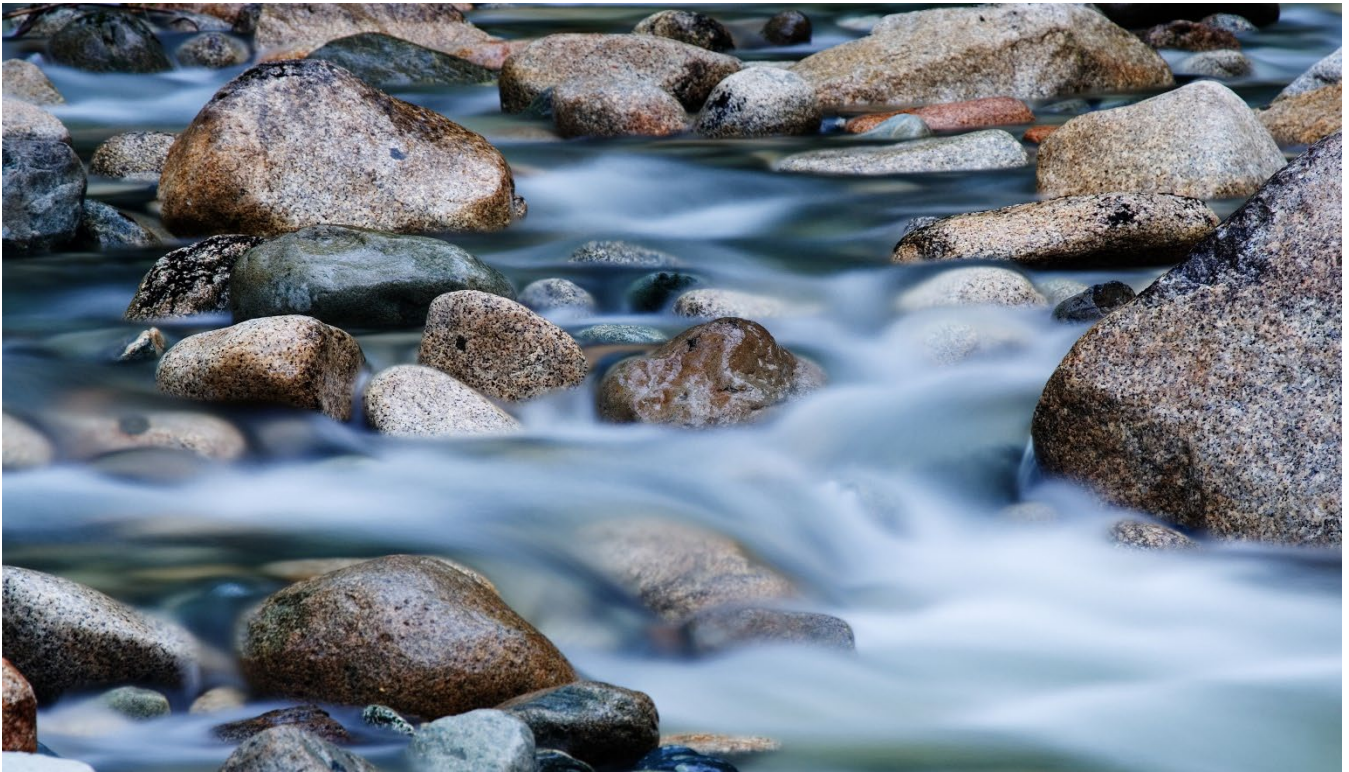


-FINAL-

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



---

Paradise Recreation and Park District

6626 Skyway  
Paradise, CA 95669  
[info@ParadisePRPD.com](mailto:info@ParadisePRPD.com)

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

**Table of Contents**

- I. Budget Overview ..... 1**
  - A. Introduction ..... 1
  - B. Minimum Budget Requirements of California Special Districts..... 1
  - C. Budget Calendar and Process ..... 2
  - D. Budget Analysis and Financial Outlook ..... 2
  - E. What’s New in the FY 2024-2025 Budget..... 6
  - F. Changes from preliminary budget..... 6
  - G. Projections ..... 6
  - H. Budget and Financial Accomplishments ..... 7
  - I. Recommendations ..... 7
- II. Fiscal Year (FY) 2024-25 Budget ..... 9**
- III. Fixed Assets and Capital Improvement Projects (CIP) ..... 15**
  - A. Notable Accomplishments..... 15
  - B. Priorities for Upcoming FY ..... 16
- IV. Funds..... 20**
  - A. General Fund and Cash Accounts (1000, 1003, 1008, 1010) ..... 20
  - B. Appropriation for Contingencies..... 20
  - C. Treasury Funds ..... 20
  - D. District Reserves (1033 series)..... 21
  - E. Designated Treasury Funds – Donations (1100)..... 21
  - F. Development Impact and Subdivision Fees (1119 summary and family of funds 1120-1128) ..... 21
  - G. Summary of Funds and Reserves ..... 22
- V. Staff and Organization ..... 26**
  - A. Paradise Recreation and Park District Description ..... 26
  - B. Staffing ..... 28
- VI. REFERENCES..... 34**

**List of Tables**

- Table 1. Proposed Paradise Recreation and Park District 2024-25 Budget Calendar..... 2
- Table 2. Payroll as a Percentage of Total FY 2024/25 Budget..... 4
- Table 3. Total Wages by Unit and Percentage of Payroll Expenses Budget for FY 2024-2025 ..... 4
- Table 4. PRPD District General Fund (2510) Budget and Summary..... 10
- Table 5. Projected Equity in District Funds..... 11
- Table 6. Proposed District General Fund (2510) Budget Detail and Comparison to Actual and Approved Past Budget..... 12
- Table 7. FY 2024-2025 Capital Improvement Projects (CIP) – Summary of Projects..... 18
- Table 8. FY 2024-2025 Capital Improvement Projects (CIP) – Summary of Funding Sources. .... 19
- Table 9. Current Fund Balances (4/30/24)..... 22
- Table 10. Staffing Levels Full-Time Equivalent..... 28
- Table 11. Summary of Staffing by Position for FY 2024-2025..... 29
- Table 12. 2024 Salary Scale (Subject to Review and Adoption). .... 34

**List of Figures**

- Figure 1. Paradise Recreation and Park District Service Area..... 27
- Figure 2. PRPD Functional Organization Chart..... 31
- Figure 3. PRPD Reporting Organizational Chart ..... 32
- Figure 4. PRPD Staff Position Chart..... 33

**Board of Directors**

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

## I. BUDGET OVERVIEW

### A. Introduction

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

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

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

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

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

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

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

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

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

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

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

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

### D. Budget Analysis and Financial Outlook

#### 1. Income

1. **Total Income** appears overall short of expectations.
2. **Property tax revenue** historically contributed the largest amount to overall District income (over 70%). The fiscal year after the Camp Fire, property tax income plummeted to 55% of pre-fire levels.

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

The District forecasts an increase of 3.5%.

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

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

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

## 2. Expenses

Overall, the District anticipates expenses to fall below the budget amount.

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

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

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

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

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

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

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

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

- 2. Professional Outside Services (5330)** Expenses related to this budget item are lower than the budget forecast. With three large development projects anticipated to enter the construction phase in Fiscal Year 2024-2025 (Lakeridge Park, Bille Park, and the maintenance shop) this budget category is forecast to represent about 15% of total budget expenses. Most of these expenses are grant or insurance reimbursable and will be replenished in the future.
- 3. Repair and Maintenance (5360)** This budget line falls below expected expenses. The projected budget anticipates increased costs of materials to continue and anticipates additional park repairs (for example, resurfacing the pool liner after the summer season); therefore, this budget item will increase for the new Fiscal Year.
- 4. Utility costs (5410)** In FY 2023-24, the District anticipated higher utility costs (the California Public Utility Commission approved higher rates for 2023 and for 2024-2026, an overall increase of 32%). Despite these higher costs, new efficiencies (such as solar panels at TARC and a new pool heater at the Paradise Pool) helped hold expenses near expectations. The District projects higher water costs due to increased irrigation and Trash/Recycling costs due to an 8% rate hike.
- 5. Other Budget Expenses** Staff anticipate increased expenses from additional office space and as well as purchasing replacement equipment as the maintenance shop is rebuilt.

### 3. Net Operating Income and Expenses

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

### 4. Allocations

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

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

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

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

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

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

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

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

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

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

### **F. Changes from preliminary budget**

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

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

### **G. Projections**

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



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

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

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

## **H. Budget and Financial Accomplishments**

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

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

## **I. Recommendations**

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

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

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

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

## II. FISCAL YEAR (FY) 2024-25 BUDGET

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

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

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

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

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

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

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

**Table 5. Projected Equity in District Funds.**

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

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

Description	Code	Current				Proposed				Projected
		Approved	Actual - as of 6/30/24	Remaining (Difference)	% YTD	FY 2024-2025		% of FY 2023-2024	Difference Proposed - Approved	FY 2025-2026 Budget
						Budget	% Inc / Exp			
<b>Operating Budget</b>										
<b>Funding Resources</b>										
<b>Income</b>										
4100 · Tax Revenue	4100	1,146,000	1,146,371.51	372	100%	1,186,000	25.9%	103.5%	40,000	1,227,600
4200 · Impact Fee revenue	4200	103,000	113,500.23	10,500	110%	90,000	2.0%	87.4%	-13,000	93,200
4300 · Program Income	4300	314,000	289,827.53	-24,172	92%	276,000	6.0%	87.9%	-38,000	289,800
4350 · Concession & Merchandise sales	4350	1,600	0.00	-1,600	0%	1,600	0.0%	100.0%	0	1,700
4400 · Donation & Fundraising Income	4400	75,000	32,880.81	-42,119	44%	60,000	1.3%	80.0%	-15,000	64,500
4500 · Grant Income	4500	1,250,000	314,069.28	-935,931	25%	1,350,000	29.5%	108.0%	100,000	1,552,500
4600 · Other Revenue	4600	485,000	24,331.08	-460,669	5%	500,000	10.9%	103.1%	15,000	517,500
4900 · Interest Income	4900	1,187,200	1,134,369.44	-52,831	96%	1,110,200	24.3%	93.5%	-77,000	1,110,200
<b>Total Income</b>		<b>4,561,800</b>	<b>3,055,349.88</b>	<b>-1,506,450</b>	<b>67%</b>	<b>4,573,800</b>	<b>100.0%</b>	<b>100.3%</b>	<b>12,000</b>	<b>4,857,000</b>
<b>Expense</b>										
5000 · Payroll Expenses	5000									
5010 · Wages & Salaries	5010	2,079,700	1,801,749.69	-277,950	87%	2,219,700	46.4%	106.7%	140,000	2,286,300
5020 · Employer Taxes	5020	165,900	141,886.66	-24,013	86%	117,800	2.5%	71.0%	-48,100	121,400
5030 · Employee Benefits	5030	504,300	342,980.18	-161,320	68%	560,000	11.7%	111.0%	55,700	576,800
5040 · Workers Comp Expense	5040	97,900	101,099.00	3,199	103%	110,000	2.3%	112.4%	12,100	113,300
5050 · Accrued Comp, Sick, & Vacation	5050	0	0.00	0		0	0.0%		0	0
5060 · Other Personnel Costs	5060	14,400	10,421.83	-3,978	72%	15,500	0.3%	107.6%	1,100	16,000
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>2,862,200</b>	<b>2,398,137</b>	<b>-464,063</b>	<b>84%</b>	<b>3,023,000</b>	<b>63.2%</b>	<b>105.6%</b>	<b>160,800</b>	<b>3,113,800</b>
5100 · Program Expenses	5100									
5110 · Concession & Merchandise Exp	5110	3,400	1,093.30	-2,307	32%	3,000	0.1%	88.2%	-400	3,100
5120 · Program Contract Labor	5120	9,500	15,226.90	5,727	160%	124,000	2.6%	1305.3%	114,500	127,800
5130 · Program Supplies	5130	36,900	45,400.26	8,500	123%	51,200	1.1%	138.8%	14,300	52,800
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>49,800</b>	<b>61,720</b>	<b>11,920</b>	<b>124%</b>	<b>178,200</b>	<b>3.7%</b>	<b>357.8%</b>	<b>128,400</b>	<b>183,700</b>
5140 · Fundraising Expense	5140	4,000	0.00	-4,000	0%	2,000	0.0%	50.0%	-2,000	2,100
5200 · Advertising & Promotion	5200	24,500	4,780.20	-19,720	20%	17,500	0.4%	71.4%	-7,000	18,100
5210 · Bad Debt	5210			0		0	0.0%		0	0
5220 · Bank & Merchant Fees	5220	5,300	6,568.73	1,269	124%	6,300	0.1%	118.9%	1,000	6,500
5230 · Contributions to Others	5230	20,000	10,386.00	-9,614	52%	25,000	0.5%	125.0%	5,000	25,800
5240 · Copying & Printing	5240	17,700	14,739.29	-2,961	83%	20,000	0.4%	113.0%	2,300	20,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	30,000	34,335.27	4,335	114%	40,000	0.8%	133.3%	10,000	41,200
5270 · Education, Training & Staff Dev	5270	17,800	6,187.29	-11,613	35%	6,700	0.1%	37.6%	-11,100	7,000
5280 · Equip., Tools & Furn (<\$5k)	5280									
5282 · Office ET&F	5282	16,000	6,999.39	-9,001	44%	9,000	0.2%	56.3%	-7,000	9,300
5284 · Program ET&F	5284	8,400	304.54	-8,095	4%	8,400	0.2%	100.0%	0	8,700
5286 · Small Tools & Equipment	5286	53,700	8,547	-45,153	16%	18,600	0.4%	34.6%	-35,100	19,200
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>5280</b>	<b>78,100</b>	<b>15,851.28</b>	<b>-62,249</b>	<b>20%</b>	<b>36,000</b>	<b>0.8%</b>	<b>46.1%</b>	<b>-42,100</b>	<b>37,200</b>

-FINAL-

Description	Code	Current				Proposed				Projected
		FY 2023 - 2024		Remaining (Difference)	% YTD	FY 2024-2025		% of FY 2023-2024	Difference Proposed - Approved	FY 2025-2026
		Approved	Actual - as of 6/30/24			Budget	% Inc / Exp			Budget
5290 · Equipment Rental	5290	171,100	90,606.96	-80,493	53%	30,000	0.6%	17.5%	-141,100	30,900
5300 · Insurance	5300	117,000	144,704.00	27,704	124%	160,600	3.4%	137.3%	43,600	165,500
5310 · Interest Expense	5310	400	278.72	-121	70%	200	0.0%	50.0%	-200	300
5320 · Miscellaneous Expense	5320	300	0.00	-300	0%	300	0.0%	100.0%	0	400
5330 · Professional & Outside services	5330									0
5332 · Accounting	5332	44,800	8,905.52	-35,894	20%	44,000	0.9%	98.2%	-800	45,400
5334 · Legal	5334	6,000	2,632.50	-3,368	44%	11,000	0.2%	183.3%	5,000	11,400
5336 · Engineering Services	5336	300,000	0.00	-300,000	0%	300,000	6.3%	100.0%	0	309,000
5338 · Other Professional & Outside La	5338	310,000	128,705.58	-181,294	42%	362,000	7.6%	116.8%	52,000	372,900
<b>Total 5330 · Professional &amp; Outside services</b>		<b>660,800</b>	<b>140,243.60</b>	<b>-520,556</b>	<b>21%</b>	<b>717,000</b>	<b>15.0%</b>	<b>108.5%</b>	<b>56,200</b>	<b>738,700</b>
5340 · Postage & Delivery	5340	1,500	605.08	-895	40%	1,500	0.0%	100.0%	0	1,600
5350 · Rent-Facility use fees	5350	23,700	21,572.03	-2,128	91%	15,000	0.3%	63.3%	-8,700	15,500
5360 · Repair & Maintenance	5360									
5361 · Building R&M	5361	7,000	3,748.63	-3,251	54%	7,000	0.1%	100.0%	0	7,300
5362 · Equipment R&M	5362	20,000	4,011.19	-15,989	20%	18,000	0.4%	90.0%	-2,000	18,600
5363 · General R&M	5363	8,000	3,887.30	-4,113	49%	7,000	0.1%	87.5%	-1,000	7,300
5364 · Grounds R&M	5364	72,800	48,615.17	-24,185	67%	65,000	1.4%	89.3%	-7,800	67,000
5365 · Pool R&M	5365	40,000	48,030.94	8,031	120%	60,000	1.3%	150.0%	20,000	61,800
5366 · Vehicle R&M	5366	15,000	13,697.23	-1,303	91%	18,000	0.4%	120.0%	3,000	18,600
5367 · Janitorial	5367	13,400	14,212.61	813	106%	18,000	0.4%	134.3%	4,600	18,600
5368 · Security	5368	3,600	3,580.38	-20	99%	4,000	0.1%	111.1%	400	4,200
5369 · Vandalism	5369	2,400	887.71	-1,512	37%	2,000	0.0%	83.3%	-400	2,100
<b>Total 5360 · Repair &amp; Maintenance</b>		<b>182,200</b>	<b>140,671.16</b>	<b>-41,529</b>	<b>77%</b>	<b>199,000</b>	<b>4.2%</b>	<b>109.2%</b>	<b>16,800</b>	<b>205,500</b>
5370 · Supplies - Consumable	5370									
5372 · Office Supplies	5372	15,000	14,664.75	-335	98%	21,000	0.4%	140.0%	6,000	21,700
5374 · Safety & staff supplies	5374	15,000	10,049.64	-4,950	67%	12,000	0.3%	80.0%	-3,000	12,400
<b>Total 5370 · Supplies - Consumable</b>		<b>30,000</b>	<b>24,714</b>	<b>-5,286</b>	<b>82%</b>	<b>33,000</b>	<b>0.7%</b>	<b>110.0%</b>	<b>3,000</b>	<b>34,100</b>
5380 · Taxes, Lic., Notices & Permits	5380	8,000	8,856.47	856	111%	34,000	0.7%	425.0%	26,000	35,100
5390 · Telephone & Internet	5390	19,800	26,528.85	6,729	134%	24,000	0.5%	121.2%	4,200	24,800
5400 · Transportation, Meals & Travel	5400									
5402 · Air, Lodging & Other Travel	5402	11,000	5,986.59	-5,013	54%	9,000	0.2%	81.8%	-2,000	9,300
5404 · Fuel	5404	44,000	33,828.17	-10,172	77%	44,000	0.9%	100.0%	0	45,400
5406 · Meals	5406	9,000	8,989.11	-11	100%	11,000	0.2%	122.2%	2,000	11,400
5408 · Mileage & Auto Allowance	5408	2,000	774.55	-1,225	39%	1,000	0.0%	50.0%	-1,000	1,100
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		<b>66,000</b>	<b>49,578.42</b>	<b>-16,422</b>	<b>75%</b>	<b>65,000</b>	<b>1.4%</b>	<b>98.5%</b>	<b>-1,000</b>	<b>67,200</b>
5410 · Utilities	5410									
5412 · Electric & Gas	5412	135,700	87,891.85	-47,808	65%	95,000	2.0%	70.0%	-40,700	97,900
5414 · Water	5414	32,000	27,153.79	-4,846	85%	30,000	0.6%	93.8%	-2,000	30,900
5416 · Garbage	5416	30,000	20,011.79	-9,988	67%	25,000	0.5%	83.3%	-5,000	25,800
<b>Total 5410 · Utilities</b>		<b>197,700</b>	<b>135,057.43</b>	<b>-62,643</b>	<b>68%</b>	<b>150,000</b>	<b>3.1%</b>	<b>75.9%</b>	<b>-47,700</b>	<b>154,600</b>
<b>Total Expense</b>		<b>4,587,900</b>	<b>3,336,122.99</b>	<b>-1,251,777</b>	<b>73%</b>	<b>4,784,300</b>	<b>100.0%</b>	<b>104.3%</b>	<b>196,400</b>	<b>4,930,200</b>
<b>Total Net Operating Income and Expenses</b>		<b>-26,100</b>	<b>-280,773</b>	<b>-254,673</b>	<b>1076%</b>	<b>-210,500</b>	<b>-4.4%</b>		<b>-184,400</b>	<b>-73,200</b>

-FINAL-

Description	Code	Current				Proposed				Projected
		Approved	FY 2023 - 2024		% YTD	FY 2024-2025		% of FY 2023-2024	Difference Proposed - Approved	FY 2025-2026
			Actual - as of 6/30/24	Remaining (Difference)		Budget	% Inc / Exp			
<b>Summary</b>										
<b>Grand Total Budget</b>										
Total Income		4,561,800	3,055,350	-1,506,450	67%	4,573,800	100.0%	100.3%	▲ 12,000	4,857,000
Expense										
Total Salary and Benefits		2,862,200	2,398,137	-464,063	84%	3,023,000	63.2%	105.6%	▲ 160,800	3,113,800
Total Services and Supplies		1,705,700	902,600	-803,100	53%	1,736,300	36.3%	101.8%	▲ 30,600	1,790,600
Total Contributions to Others		20,000	10,386	-9,614	52%	25,000	0.5%	125.0%	▲ 5,000	25,800
Total Expense		4,587,900	3,336,123	-1,251,777	73%	4,784,300	100.0%	104.3%	▲ 196,400	4,930,200
Allocations from Reserve Funds		26,100	26,100	0	100%	210,500	100.0%	806.5%	▲ 184,400	73,200
<b>Total Adjusted Net</b>		0	-254,673	-254,673		0				0
<b>Appropriations for Contingencies</b>	<b>1033.03</b>					478,430	100.0%		▲ 478,430	493,020



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

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

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

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

#### A. Notable Accomplishments

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

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

## **B. Priorities for Upcoming FY**

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

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

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

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

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

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

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

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

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

## IV. FUNDS

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

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

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

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

### **B. Appropriation for Contingencies**

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

### **C. Treasury Funds**

#### **1. Accumulative Capital Outlay (ACO) (1012)**

ACO designates funds held in reserve for the purchase in a future fiscal year of specified capital assets such as land, structures, or equipment. This reserve provides resources for capital programs that would otherwise adversely impact the General Fund, under the California Code of Regulations (CCR, 1042 (e). Funds) an Accumulative Capital Outlay (ACO). A fund used to account for the accumulation of revenues restricted for capital outlay under Section 53731 Government Code.

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

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

## **2. General Reserve (1013)**

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

## **3. Imprest Reserve (1005)**

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

## **D. District Reserves (1033 series)**

### **1. Current FY Expenses**

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

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

## **E. Designated Treasury Funds – Donations (1100)**

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

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

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with

the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. Staff anticipates growth of these funds as the area rebuilds (Table 9).

**1. Next FY Allocations**

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

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

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

**G. Summary of Funds and Reserves**

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

**Table 9. Current Fund Balances (6/30/24).**

<u>ASSETS</u>	<u>Jun 30, 24</u>
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Mechanics Bank - Operating	70,647.39
1001 · Tri Counties Bank Checking	327,441.24
1003 · Five Star Bank - Payroll	40,029.51
1005 · Petty Cash	300.00
1008 · North Valley Community Found	3,154.88
1010 · Treasury Cash - 2510	
1011 · General Operating	-307,129.01
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00



-FINAL-

<u>ASSETS</u>	<u>Jun 30, 24</u>
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	<u>20,000.00</u>
<b>Total 1010 · Treasury Cash - 2510</b>	<b>323,570.99</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	56,204.78
1032 · Five Star Bank Grant M. M.	697,579.37
<b>1033 · Investment Reserves</b>	
1033.01 · CalPERS 115 Trust	5,509.41
1033.02 · Capital Improvement & Acquisit	10,091,330.12
1033.03 · Current Operations	6,017,411.97
1033.04 · Desig Proj/Sp Use/Grant Match	1,019,544.20
1033.05 · Future Operations	19,513,605.13
1033.06 · Technology	154,108.83
1033.07 · Vehicle Fleet & Equipment	<u>790,544.20</u>
<b>Total 1033 · Investment Reserves</b>	<b>37,592,053.86</b>
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	509,850.61
1036 · California Class	<u>4,356.41</u>
<b>Total 1030 · Investments</b>	<b>38,861,299.63</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
<b>1114 · Designated Donations-2514</b>	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	11,098.93
1114.2 · Recreation Donations - Other	<u>6,454.35</u>
<b>Total 1114.2 · Recreation Donations</b>	<b>17,553.28</b>
1114.4 · General Donations	<u>23,541.25</u>
<b>Total 1114 · Designated Donations-2514</b>	<b>51,911.74</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>112,021.00</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	44,183.85
1122 · Park Dev Unincorp - 2522	154,078.28
1124 · District Fac Unincorp - 2524	58,551.38
1126 · Park Acqui Incorp - 2526	211,238.19
1127 · Park Dev Incorp - 2527	618,343.77
1128 · District Fac Incorp - 2528	<u>648.03</u>
<b>Total 1119 · Impact Fees</b>	<b>1,096,954.08</b>
<b>Total Checking/Savings</b>	<b>40,835,418.72</b>

<u>ASSETS</u>	<u>Jun 30, 24</u>
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
<b>Total 1500 · FMV Adjustments</b>	<u>5,057.76</u>
<b>Total Other Current Assets</b>	<u>5,057.74</u>
<b>Total Current Assets</b>	40,840,476.46
<b>Fixed Assets</b>	
1710 · Land	975,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,398,496.78
1740 · Vehicles	110,908.61
1798 · Accum Depr - Furn Fixture Equip	-332,563.00
1799 · Accum Depr - Buildings	-4,759,675.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	81,204.73
1810.4 · CIP-OHV Study	3,208.03
<b>Total 1810 · CIP-Planning</b>	261,254.03
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	77,664.34
<b>Total 1820 · CIP-Acquisition</b>	111,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	222,648.48
1830.3 · CIP-Per Capita Program (PCP)	34,193.00
<b>Total 1830 · CIP-Development</b>	257,421.49
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	709.50
1840.2 · CIP-Cal Recycle	248,661.52
1840.4 · CIP-RTGGP Trails Grant	44,495.18
1840.5 · Existing Park Improvements	450,276.63
1840.6 · CIP-California ReLeaf (CRL)	26,230.64

<u>ASSETS</u>	<u>Jun 30, 24</u>
1840.7 · Recovery Projects	11,347.69
1840.8 · CIP-Rotary Grant (PRF)	13,777.65
1840.9 · CIP-Rural Rec & Tourism (RRT)	19,058.00
<b>Total 1840 · CIP-Facility &amp; Park Amenities</b>	<b>815,803.98</b>
<b>1850 · CIP-Programs</b>	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	101,181.20
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	845.72
<b>Total 1850 · CIP-Programs</b>	<b>121,373.31</b>
<b>1800 · Construction in Progress - Other</b>	<b>86,521.96</b>
<b>Total 1800 · Construction in Progress</b>	<b>1,653,540.23</b>
<b>Total Fixed Assets</b>	<b>4,816,665.29</b>
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	274,216.00
<b>Total Other Assets</b>	<b>574,538.00</b>
<b>TOTAL ASSETS</b>	<b>46,231,679.75</b>

## **V. STAFF AND ORGANIZATION**

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

The District occupies roughly 172 square miles within Butte County (Figure 3). The District has mapped sub-areas within the boundaries to provide useful demographic information that will aid programs and planning. The sub areas are not adopted boundaries but essentially based on school district boundaries and mapping from the previous District Manager (the District is considering changes to reflect Census precincts).

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

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

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

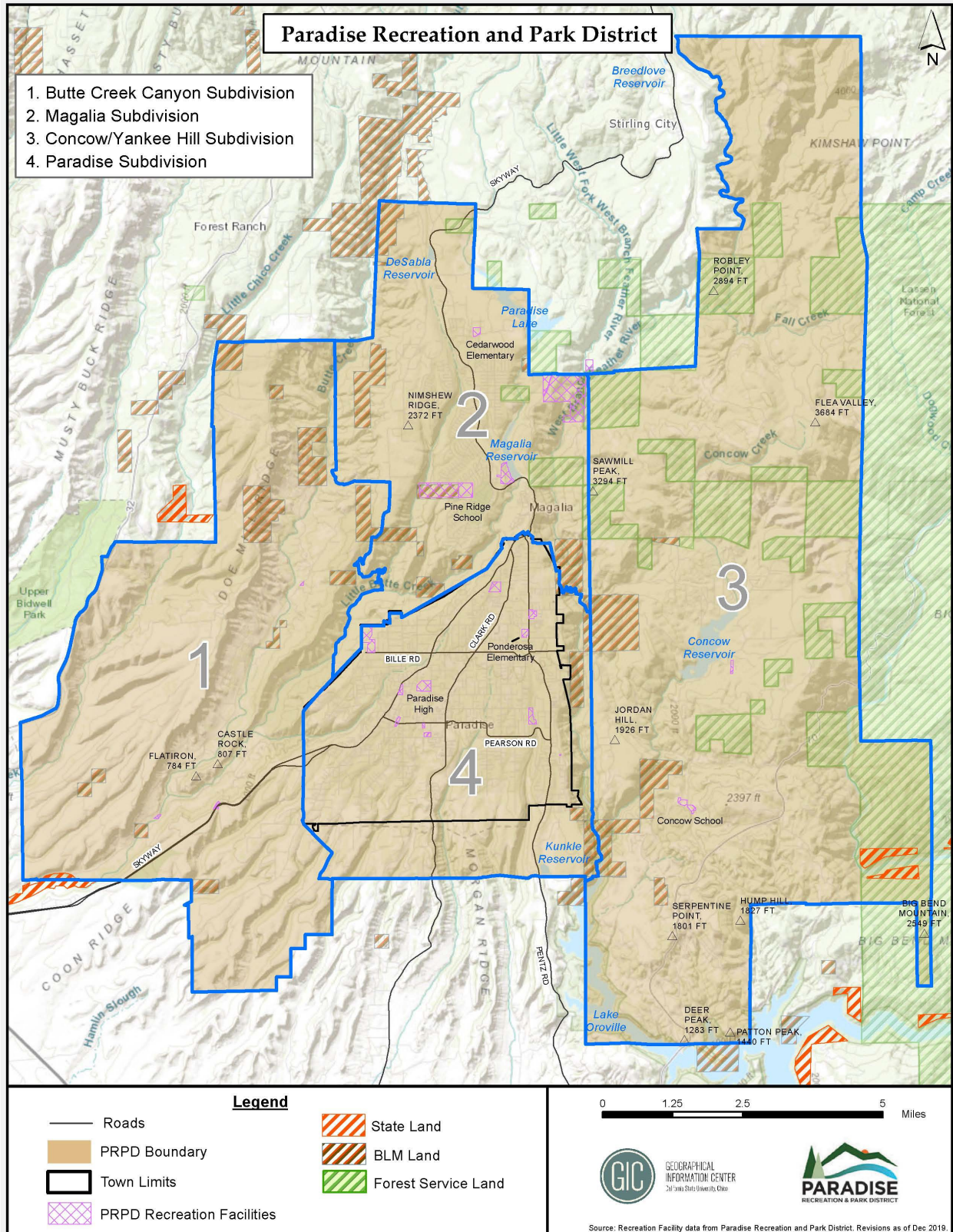


Figure 1. Paradise Recreation and Park District Service Area.

### B. Staffing

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

**Table 10. Staffing Levels Full-Time Equivalent.**

	<b>Fiscal Year (FY)</b>	<b>Administration</b>	<b>Parks Maintenance</b>	<b>Recreation</b>	<b>Total</b>
<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
	2022-23	5.4	13.1	11.2	29.7
	2023-24	6.1	13.8	15.2	35.1
<b>Projected</b>					
	2024-25	6.1	15.8	15.2	37.1

A distribution of employees and projected needs are presented in Table 10. The District may hire staff and positions as needs arise with the available budget and approved job descriptions. This allows flexibility and responsiveness to community needs.

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

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

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

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

-FINAL-

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



Figure 2. PRPD Functional Organization Chart.

## PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart

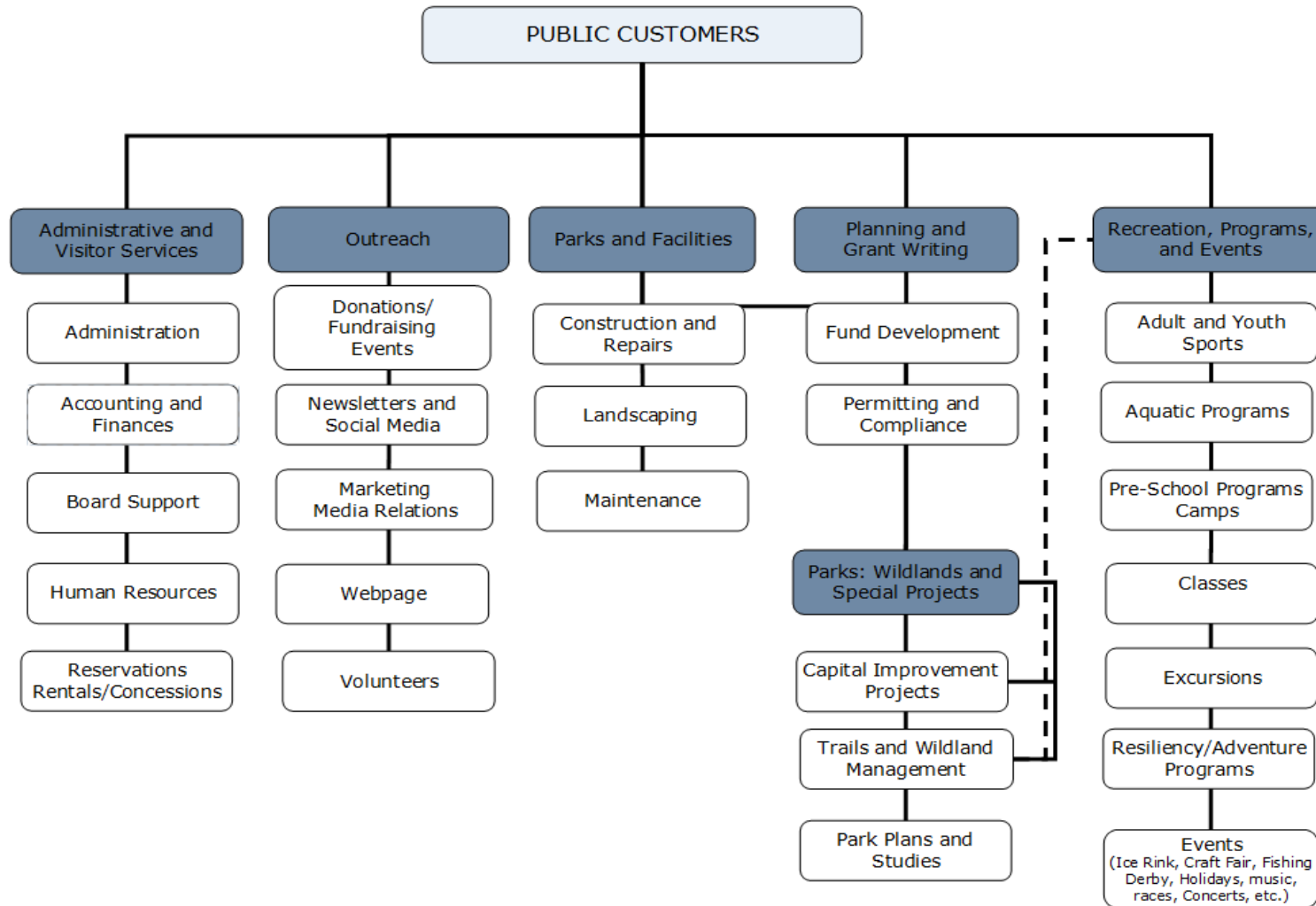


Figure 3. PRPD Reporting Organizational Chart

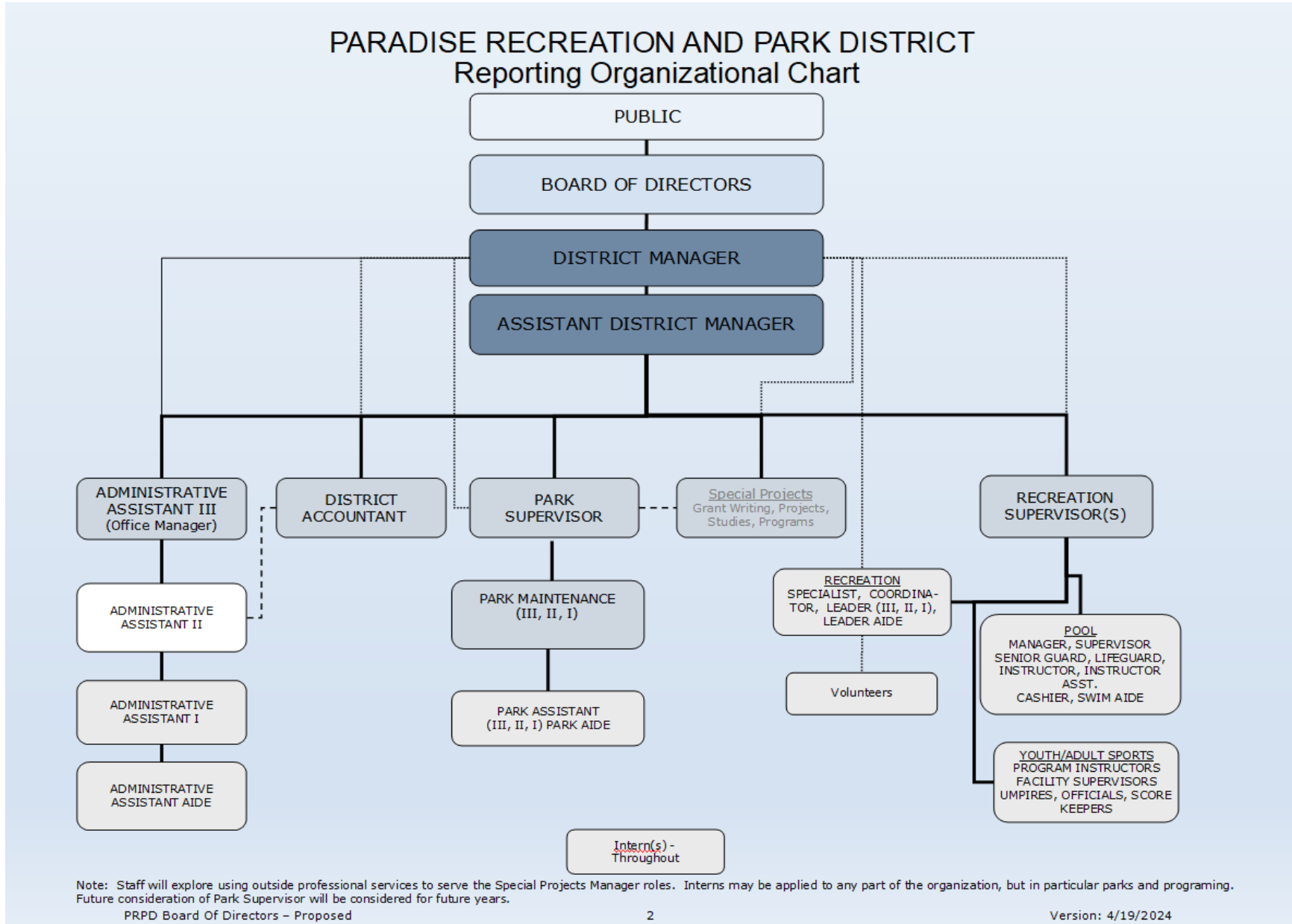
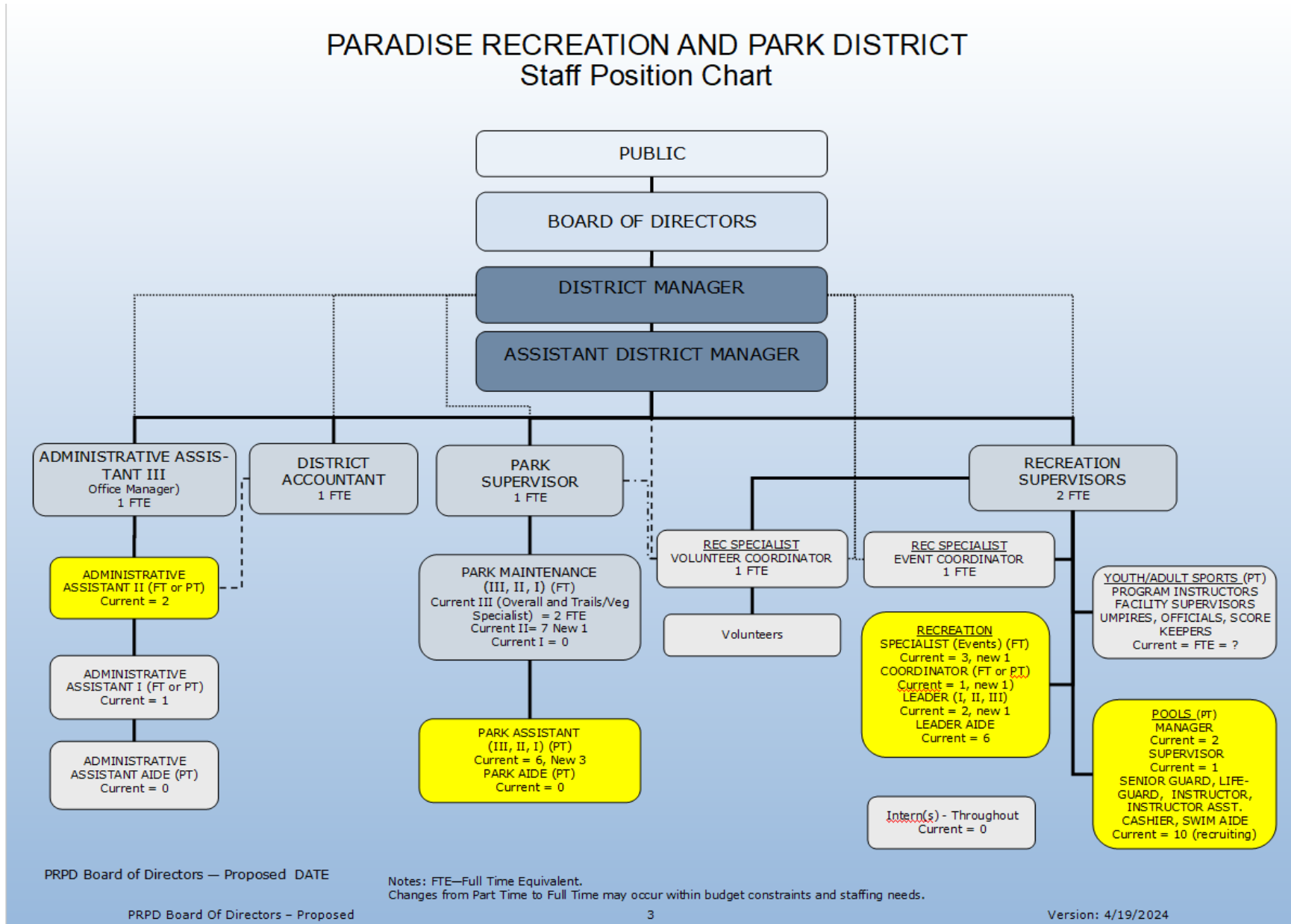


Figure 4. PRPD Staff Position Chart



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

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

Note: Grayed out positions - potential future organizational needs.

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

## VI. REFERENCES

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

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

[https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2023-24/Budget.Report/2023-24.Budget.Report.DRAFT\\_23.0124.docx](https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2023-24/Budget.Report/2023-24.Budget.Report.DRAFT_23.0124.docx)

Last printed 7/8/2024 2:49 PM