



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, June 28, 2023, 6:00 pm

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

1. CALL TO ORDER

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

2. PUBLIC HEARING- FINAL BUDGET

OPEN PUBLIC HEARING

At this time the PRPD Board of Directors will open the Public Hearing for public comment and discussion concerning the Fiscal Year 2023-2024 PRPD Final Budget.

PUBLIC HEARING PROCEDURES

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

CLOSE PUBLIC HEARING

- | | | |
|----|---|---|
| 1. | Staff recommends that the PRPD Board of Directors adopt Resolution #23-06-1-526 adopting the Fiscal Year 2023-2024 Final Budget for Fund 2510 in the amount of \$4,587,900; and funds as detailed in Exhibit B, or postpone adopting the final budget until a later date. | Action Adopt
Postpone
Final Budget |
| 2. | Staff recommends that the PRPD Board of Directors adopt Resolution #23-06-2-527 adopting the 2023-2024 PRPD General Reserves of \$40,493,752. | Action |

3. PUBLIC COMMENT

4. COMMITTEE REPORTS

- 4.1. Finance Committee Meeting of June 7, 2023. – Review the FY 2023-2024 Budget Report (Revised /Excerpts).
- 4.1. Personnel Committee Meeting of June 9, 2023. – The Committee will meet in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage Negotiations.

5. OLD BUSINESS: NONE

6. NEW BUSINESS

- 6.1. Resolution #23-06-3-528 – Appropriation Limit – The PRPD Board of Directors will consider adopting the resolution setting the District Appropriation Limit for Fiscal Year 2023-2024 as presented.

Recommendation: Approve resolution as presented setting the District Appropriation Limit at \$5,805,042.00 for Fiscal Year 2023-2024.

7. REPORT

- 7.1. Board Liaison Report

8. CLOSED SESSION

The Board will meet in Closed Session pursuant to California Government Code:

- 8.1. 154957.6, Employee Salary and Wage Negotiations

9. BOARD COMMENT

10. ADJOURNMENT

Adjourn to the next regular meeting on 7/13/2023 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

This institution is an equal opportunity provider and employer.

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

Paradise Recreation and Park District
2023-2024
Budget and Financial Report



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Board of Directors

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

I. BUDGET OVERVIEW

A. Introduction

Paradise Recreation and Park District (PRPD, District) Staff respectfully submit the Fiscal Year 2023-24 budget for our Board of Directors (BOD) review and consideration.

At the May 23, 2023, Special Meeting, the BOD reviewed a Preliminary budget and set the Notice of Public Hearing for a special June 28, 2023, 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, inflation rates, and economic conditions. The District will be watching revenue and expenditures carefully in FY 2023-24.

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 about 2 weeks behind the proposed calendar with the delay attributed to the timing of the release of information and meeting calendar. Staff anticipates BOD consideration at the Special BOD Meeting slated for June 28, 2023. The BOD adopted last year's budget on 7/20/22.

Table 1. Proposed Paradise Recreation and Park District 2023-24 Budget Calendar.

Proposed Date	Milestone
1/5/2023	Budget planning kick-off meeting
2/03/2023	Develop Budget Framework
2/08/2023	Mid-year budget review report presented to the Board of Directors
2/10/2023	Supervisors' Fixed Asset request to Manager
3/03/2023	Supervisors' draft budgets to Manager (rough draft)
3/10/2023	Supervisors' budgets to District Manager and Assistant District Manager (final draft)
3/27-3/31/2023	Finance Committee reviews rough draft budget and short and long-term capital improvements
4/12/2023	Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.
4/12-4/30/2023	PRPD Board of Directors budget review period
5/10/2023	Present 2023-24 budget to the PRPD Board of Directors for review in Manager's Report. Adopt preliminary budget and set public hearing date.
6/14/2023	Public Hearing Adopt final PRPD 2023-24 budget
8/9/2023	Submit Budget to Butte County

D. Budget Analysis and Financial Outlook

1. Income

- As of 5/24/23, gross **Total Income** falls short of expectations (71.4%) of the budget forecast for FY 2023-24. Staff anticipates additional revenue to narrow the difference between the actual and the budget amounts (projections suggest revenue to rise to about 80% of the budget by the end of the FY). Interest Income and Other Revenue overperformed expectations while Grant Revenue underperformed. Grant Revenue is based on secured funds with multiple years and so those projects simply will carry over to future years. In addition, grant

reimbursements involved a time lag. For this FY, the District anticipates over \$300K in expenses will be reimbursed in the future.

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 the property tax allocations to the District twice per fiscal year (December and May), with a third payment paid in late June or early July. The third payment represents property tax revenue earned by not yet collected by the County. This program is referred to as the "Teeter Plan". Property tax revenue as of 5/24/2023 is at 98.4% of budget (\$1,085,491). When the Teeter Plan funds are deposited, actuals will closely match District budget forecasts from last year.

The District forecasts a conservative increase of 4% in FY 2023-24.

3. **Impact Fees** are restricted to park acquisition, development, and facilities, and cannot be used for operations. As of 5/24/23, actual revenue (\$94,762.53) is below budget expectations. The Impact fees represent a considerable slow-down from the FY 2019-20 budget-year high of \$227,012.

Given the economic uncertainties (material and labor supply shortages, inflation, and loan interest rates); the District projects a modest \$103,000 for Impact Fee revenue.

4. **Program income** lags below the FY 2022-23 budget estimate (Staff projects the total at about 85% of the budget). Staff suggest a budget estimate just above the projected actual amount (a reduction from the FY 2022-2023 budget estimate).
5. **Donation and Fundraising income** Staff projects the final income to fall just short of FY 2022-23 estimates (as of 5/23/23, at 92.1% of the budgeted amount). Given economic and program uncertainties, staff recommends no change from the FY 2022-23 budget.
6. **Grant income** is under projections for FY 2022-23; however, cost reimbursable grants require expenditures and processing before the District realizes income. Currently, the District is awaiting over \$300K. This deferred income would bring up the grant reimbursement for the year over 40% of the projected amount.

Grant agencies often take several months to process invoices (and as staff learns reimbursement systems) and withhold up to 10% until the projects are completed. In these early phases, projects take time to ramp up and expenses will be less than when these projects are in full swing. This is likely one of the main reasons why expenses were well under budget.

On the plus side, the District has secured these multiple year grants and will receive reimbursements on these projects for several years to come. The District will need to balance resources and expenses required to adequate to move the projects forward with the grant amounts.

- 7. **Other Revenue** exceeded expectations due to the contribution of remaining PG&E settlement funds (\$391,000).

In FY 2023-24, the most significant potential income arises from the insurance settlement for losses sustained in the Camp Fire. The settlement of claims could contribute over \$2 million. Last year’s budget assumed a fraction of this settlement (anticipating delays).

In the next few months, the District will complete the remaining Recovery Projects at Bille Park and will likely move forward with the rebuilding of the Aquatic Recreation Center (estimated at \$950,000). If the District secures an acceptable location, the rebuilding of the shop will begin shortly after (though dated, the cost is estimated at over \$1,300,000). If these projects begin in FY 2023-24, this may be a significant underestimate.

- 8. **Interest income** exceeded expectations due to investments made through the District’s Investment portfolio, as well as increasing interest rates. The FY 2023-24 estimate is based on the revenue forecasts for investments and anticipated interest income.

2. Expenses

The District will spend below the budget amount and the projected total will fall underbudget by over \$500K.

- 1. **Payroll Expenses (5000)** appear to be in line with the budgeted amount for FY 2022-23. Despite minimum wage increases and benefit costs, 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 2023/24 Budget

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

The District anticipates long-term increases in payroll associated with the addition of new properties and facilities in the next few years, as well as program growth.

In the short-term, grant programs and projects drive demand for staff. Staff have attempted to solve this with outside contracts with mixed success. Securing grant awards means that at least during the scope of these projects, the District must add staff and resources to execute the grants. As these grant programs and capital projects wind down, the District will need to balance baseline operations with these temporary increases and trim accordingly. Some of the costs may be offset if they turn into fee-based programs or rental income.

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 Department and Percentage of Payroll Expenses Budget for FY 2023/24

Functional Unit	Total Payroll	% of Total Payroll Expenses Budget
Administration	\$679,700	24.1%
Maintenance	\$704,100	25.0%
Recreation	\$464,800	16.5%
Other	\$231,100	8.0%
Total	\$2,079,700	75% (63% of total budget)

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

2. **Professional Outside Services (5330)** will again be a significant expense in FY 2023-24 due to support for design, engineering, and construction preparation; as well as fuels reduction, environmental compliance, survey, and mapping work. Grant funding and insurance payments will reimburse the District for much of these costs. In addition, the District continues to seek grant funds, which necessitates development of plans and cost estimates.
3. **Utility costs (5410)** appear to be in line with budget expectations. In FY 2023-24, the District anticipates higher utility costs as compared to the previous fiscal year, due to a 19% increase for electricity and 15.3% increase for natural gas (the California Public Utility Commission approved higher rates for 2023 and for 2024-2026, an overall increase of 32%). Solar panels at TARC will reduce electric costs by an estimated \$60,000 per year, and the District anticipates savings from a new pool heater (95% efficiency) at the Paradise Pool. The District also projects higher water costs and Trash/Recycling costs.
4. **Repair and Maintenance (5260)** also appears to fall below expected expenses for the current year. In FY 2022-23, the budget anticipates increased costs of materials to continue and suggests an increase. One of the biggest expenses (water heater at Paradise Pool for over \$60,000) will be paid under the reserve set aside for the Capital Improvement Project for last year. This has the net effect of reducing expenses.
5. **Other Budget Expenses** mostly fell below expected expenses for the current year. In FY 2022-23, the budget anticipates increased expenses from additional office space and as well as purchasing replacement equipment for the maintenance shop that was lost in the fire.

3. Net Operating Income and Expenses

1. The District has been fortunate in that for the last 2 full Fiscal Years, 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.

We await the final expense and income report to see if reserve funds will be needed for FY 2022-23. Staff anticipates that the District will likely see a net loss

for this FY. However, as we are awaiting grant reimbursements (\$300K), the bottom line to the District is that no significant reserves are likely required in the long-term. Other funds could also be moved into operating costs (for example, the donations (over \$60K) for the ice rink could be moved over to cover operations for the year),

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. For FY 2023-24, projects District staff recommends using reserve funds to erase a projected net operating loss. The net loss is much smaller than in past years. 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 2023-2024. 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 uncertainty of the current economy and the pace of landowner decisions on rebuilding will continue to pose challenges when forecasting property tax and impact fee income. In addition, these larger economic processes and cost increases will continue to negatively impact on the District's operating expenses over the coming fiscal year.
2. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority.
3. The District anticipates that the Camp Fire settlement award from PG&E will continue to be an important reserve to improve our budget certainty and maintain District services for residents.
4. The District plays an important role in supporting our residents and a Recreation and Technology (Rec & Tech) strategy to attract new residents to the Ridge (those that can work remotely and choose to live where there are ample recreational opportunities).

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 aggressively pursued grant opportunities and fortunately has secured grants that will add incredible new parks, facilities, and programs. The District now shifts to the execution of these projects and the District will need to add staff and resources. However, staff will continue to pursue new opportunities.

E. What's New in the FY 2023-24 Budget

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

- A display of Full Time Equivalent (FTE) per unit,
- Current and projected number of employees per position,
- Revised salary scale and organization chart,
- A Funds Resolution and description that more closely matches the order of our balance fund reports, and
- A 10 year + Capital Improvement Project estimate.

F. Changes from preliminary budget

Income

- Program income increased to better reflect actual income.
- Grant income increased slightly to reflect anticipated reimbursements and increased expenses on big grants (namely Lakeridge) in the next FY.

- Other Revenue increased (by \$5,000 to \$485,000) to better reflect anticipated insurance reimbursement activity.

Expenses

- The budget shows a higher Payroll Expense for additional staff needs and to cushion any cost-of-living increases.

Overall

- The net operating income and expenses is reduced from the preliminary budget, requiring a projected smaller reliance on reserves.

G. Projections

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 anticipates the need for reserve spending for at least the next 3 years (FY 2024-25). Based on the projected actuals for this Fiscal Year, the FY 2023-24 budget, and economic uncertainty, staff would likely extend this prediction (use of reserves to at least the FY 2025-26 budget).

Because Tax revenue recovery from the Camp Fire is still years away; the other revenue (based on continued success with program and rental income, securing grants, and investment management) will continue to substitute for projected losses. The District will continue to monitor these returns and continue to use programs and facilities to generate revenue. This will require efforts to increase staffing (in critical areas and grant funded programs), secure grant funds and partnerships, and examine fees and promotion of facility rentals to gain a more robust return on the District's investments.

H. 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. Opening Investment accounts with Meeder Investments and soon to add California CLASS.
2. Creating chapters of a Finance Manual of processes and procedures for times of an unexpected absence or planned leave.
3. Creating a code to separate FEMA, and insurance related invoices/payments.

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:

6/14/2023 REVISION

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. Some items may fold into the next Master Plan effort to:
 - a. Complete an inventory and system for District Assets including replacement. This systematic approach will allow for a rationale assessment of replacement costs over time.
 - b. Create a portfolio of District acres of 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.
3. 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.
4. Initiate an Impact Fee Nexus study to appropriately set development fees.
5. Last year the narrative suggested "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." Staff will work with the Board to explore if the FY 2024-25 and FY 2025-26 cycles have enough certainty to explore this option.

II. FISCAL YEAR (FY) 2023-24 BUDGET

This section provides an overview and detailed information on the FY 2023-24 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 2023-24 operations budget expenses and comparison to FY 2021-22 actuals, FY 2022-23 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 2023-24 Appropriation Limit.

DRAFT

Figure 1. Actual Income FY 2022-23 Compared to Estimated Income FY 2023-24

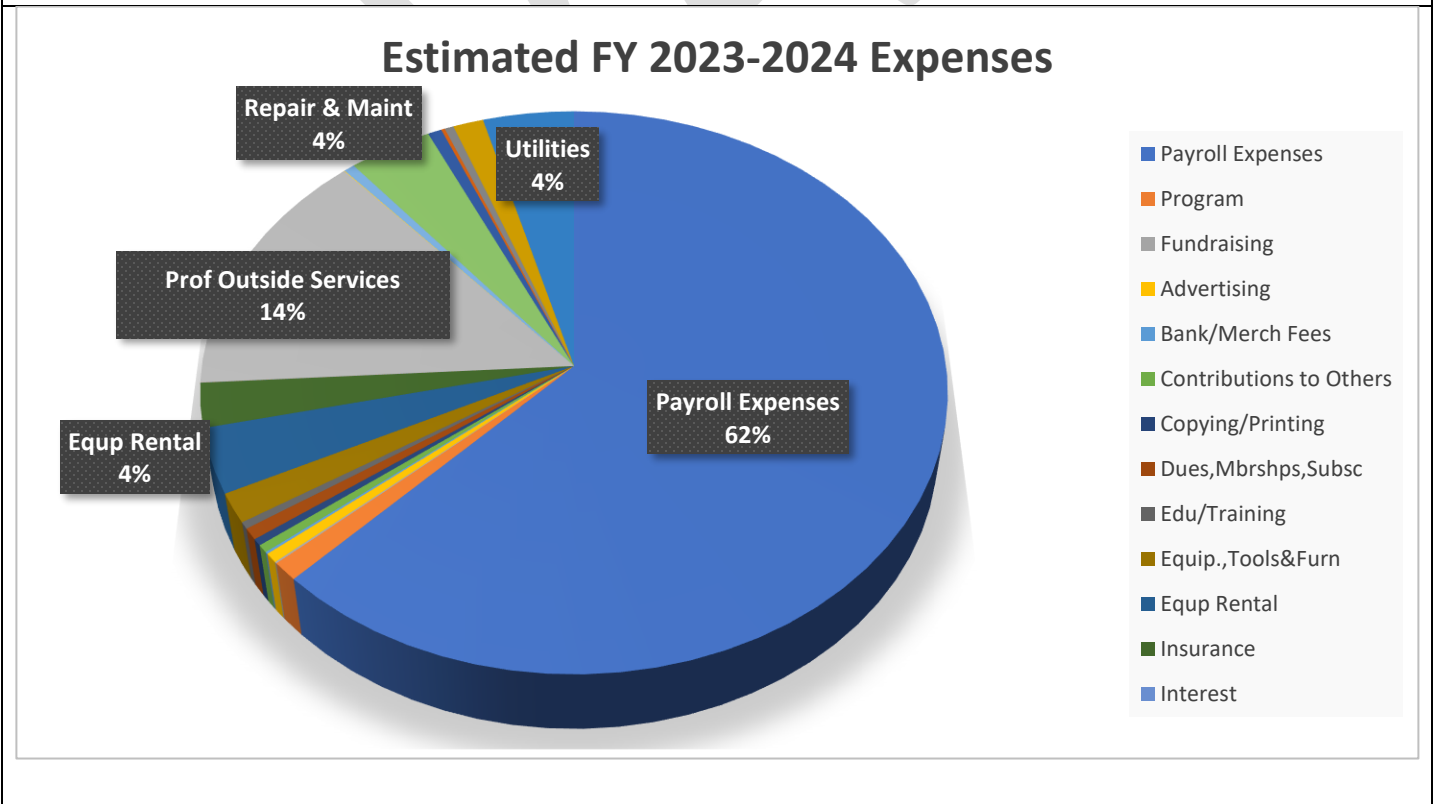
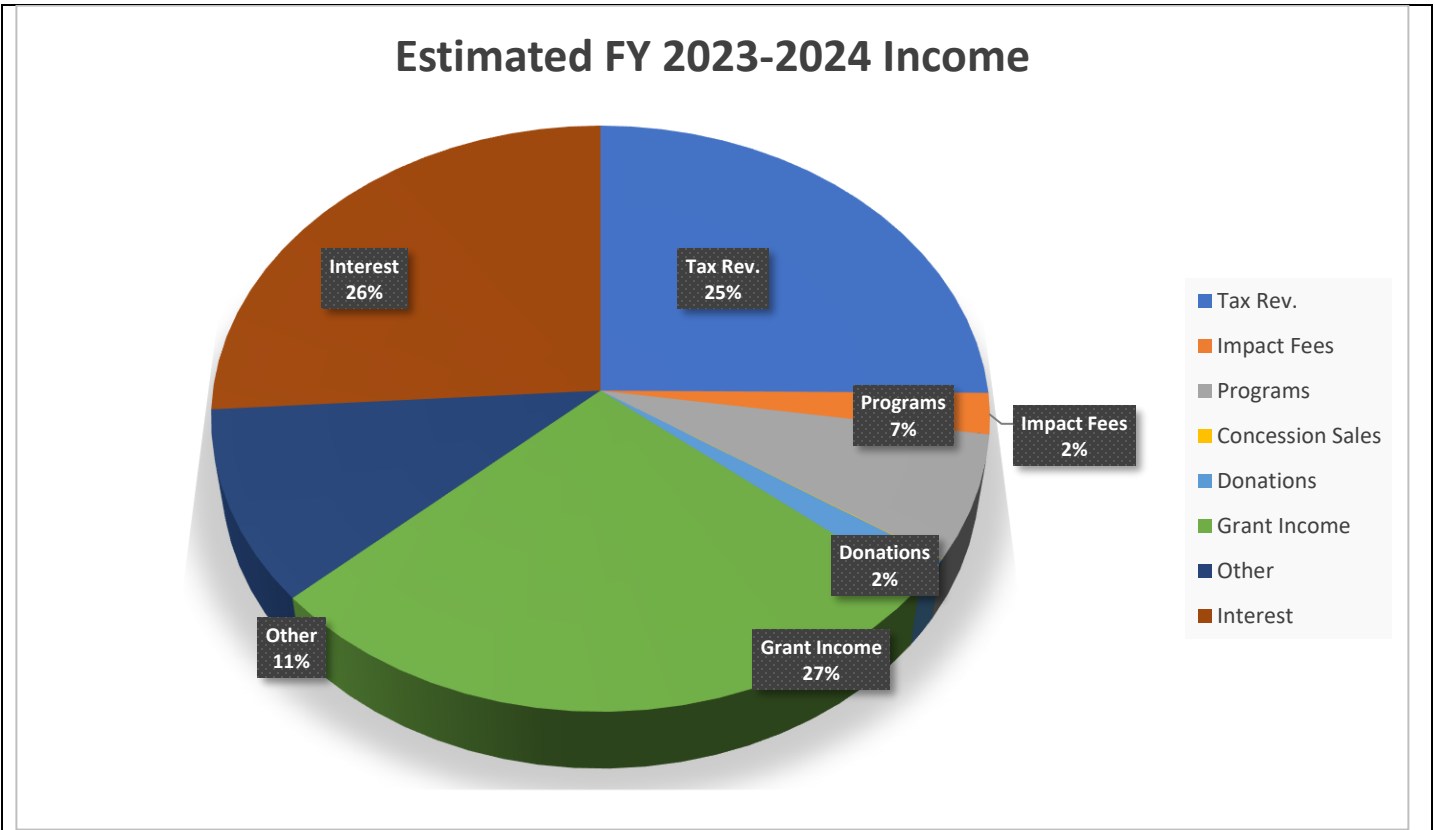
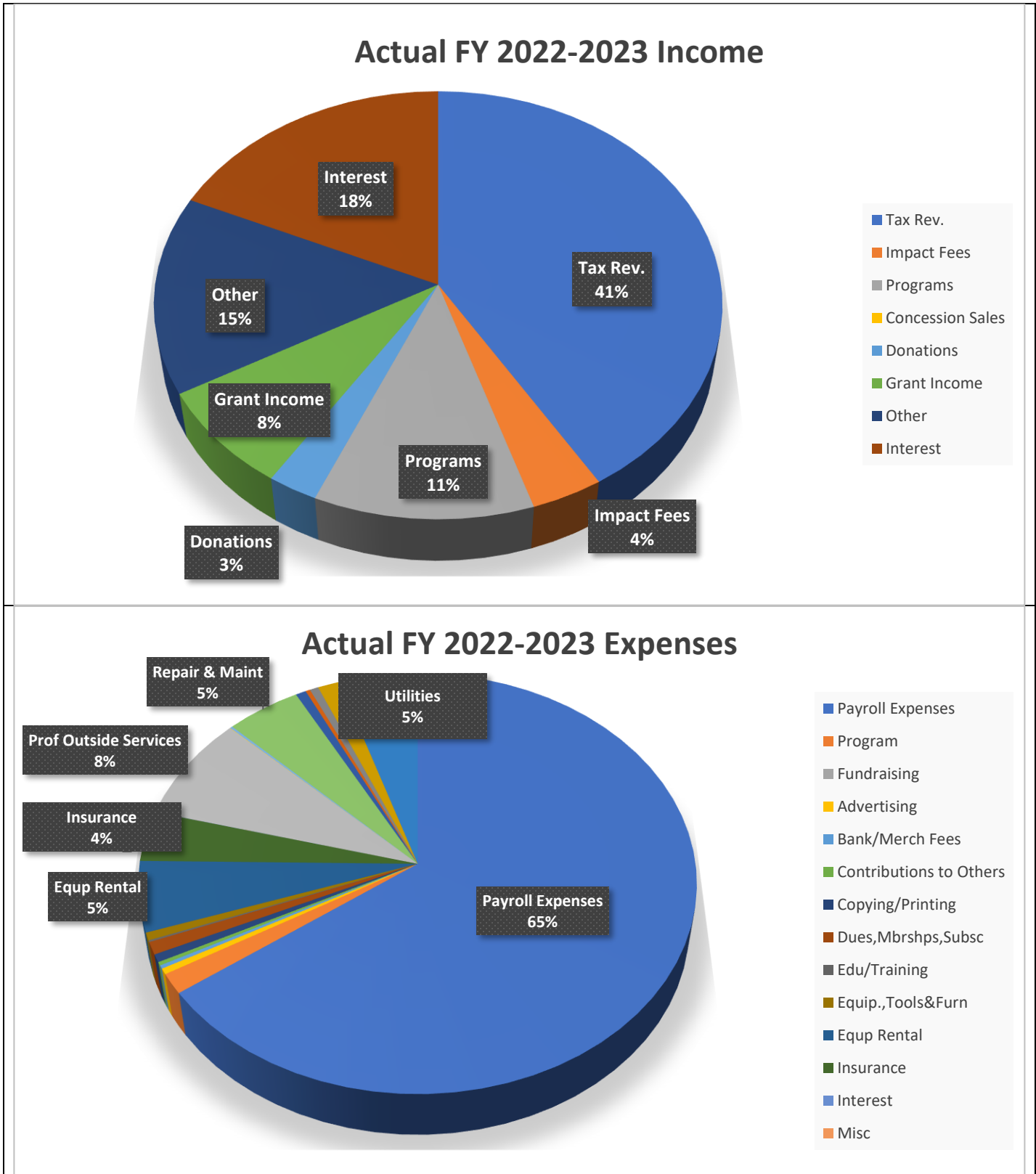


Figure 2. Actual Year to Date Expenses FY 2022-23 Compared to Estimated Expenses FY 2023-24



6/14/2023 REVISION

Table 4. FY 2023-24 PRPD District General Fund (2510) Budget and Summary

Description	Code	FY 2023-2024
		Budget
Operating Budget		
Funding Resources		
Income		
4100 · Tax Revenue	4100	1,146,000
4200 · Impact Fee revenue	4200	103,000
4300 · Program Income	4300	314,000
4350 · Concession & Merchandise sales	4350	1,600
4400 · Donation & Fundraising Income	4400	75,000
4500 · Grant Income	4500	1,250,000
4600 · Other Revenue	4600	485,000
4900 · Interest Income	4900	1,187,200
Total Income		4,561,800
Expense		
5000 · Payroll Expenses	5000	2,862,200
5100 · Program Expenses	5100	49,800
5140 · Fundraising Expense	5140	4,000
5200 · Advertising & Promotion	5200	24,500
5220 · Bank & Merchant Fees	5220	5,300
5230 · Contributions to Others	5230	20,000
5240 · Copying & Printing	5240	17,700
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	30,000
5270 · Education, Training & Staff Dev	5270	17,800
5280 · Equip., Tools & Furn (<\$5k)	5280	78,100
5290 · Equipment Rental	5290	171,100
5300 · Insurance	5300	117,000
5310 · Interest Expense	5310	400
5320 · Miscellaneous Expense	5320	300
5330 · Professional & Outside services	5330	660,800
5340 · Postage & Delivery	5340	1,500
5350 · Rent-Facility use fees	5350	23,700
5360 · Repair & Maintenance	5360	182,200
5370 · Supplies - Consumable	5370	30,000
5380 · Taxes, Lic., Notices & Permits	5380	8,000
5390 · Telephone & Internet	5390	19,800
5400 · Transportation, Meals & Travel	5400	66,000
5410 · Utilities	5410	197,700
Total Expense		4,587,900
Total Net Operating Income and Expenses		-26,100
Summary		
Grand Total Budget		
Total Income		4,561,800
Expense		
Total Salary and Benefits		2,862,200
Total Services and Supplies		1,725,700
Total Contributions to Others		20,000
Total Expense		4,587,900
Total Net Operating Income and Expenses		-26,100

Table 5. FY 2023-24 Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2023-2024	FY 2023-2024	FY 2023-2024
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
Treasury Reserve Funds				
Accumulated Capital Outlay (ACO)	1012	606,700	-	606,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
Ending Treasury Reserve Funds		610,000	-	610,000
Investment Reserves				
	1033			
CalPERS 115 Trust	1033.01	180,000	-	180,000
Capital Improvement & Acquisition	1033.02	9,849,728	(2,332,000)	7,517,728
Current Operations	1033.03	8,000,000	(26,100)	7,973,900
Designated Project/Special Use/Grant Match	1033.04	1,000,000	(393,000)	607,000
Future Operations	1033.05	19,000,000	-	19,000,000
Technology	1033.06	150,000	(7,600)	142,400
Vehicle Fleet & Equipment	1033.07	770,000	(145,000)	625,000
Ending Investment Reserve Funds		38,949,728	(2,903,700)	36,046,028
Designated Treasury Funds	1100	274,600	(72,000)	
Impact & Development	1119	1,177,300	(386,000)	404,446
Ending Assigned		41,011,628	(3,361,700)	37,060,474
Notes:				
Additional income will be distributed per the reserve policy.				
Above does not show the District's cash and operating accounts.				

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

Description	Code	Past		Current			Proposed		
		FY 2021 - 2022	FY 2022 - 2023	FY 2022 - 2023	Remaining	% YTD	FY 2023-2024	%	Difference
		Actual - as of 06/30/22	Approved	Actual - as of 05/31/23			Budget	Inc / Exp	FY 23-24 / FY 22-23
Operating Budget									
Funding Resources									
Income									
4100 · Tax Revenue	4100	923,095.30	1,103,000	1,085,490.94	-17,509	98%	1,146,000	25.1%	▲ 43,000
4200 · Impact Fee revenue	4200	152,631.52	144,000	98,806.79	-45,193	69%	103,000	2.3%	▼ -41,000
4300 · Program Income	4300	327,659.77	362,750	301,868.28	-60,882	83%	314,000	6.9%	▼ -48,750
4350 · Concession & Merchandise sales	4350		2,700	0.00	-2,700	0%	1,600	0.0%	▼ -1,100
4400 · Donation & Fundraising Income	4400	72,780.48	75,000	69,132.62	-5,867	92%	75,000	1.6%	▲ 0
4500 · Grant Income	4500	920,836.63	1,300,000	202,551.60	-1,097,448	16%	1,250,000	27.4%	▼ -50,000
4600 · Other Revenue	4600	509,192.42	266,000	393,806.53	127,807	148%	485,000	10.6%	▲ 219,000
4900 · Interest Income	4900	114,158.33	311,600	478,764.49	167,164	154%	1,187,200	26.0%	▲ 875,600
Total Income		3,020,354	3,565,050	2,630,421.25	-934,629	74%	4,561,800	100.0%	▲ 996,750
Expense									
5000 · Payroll Expenses	5000								
5010 · Wages & Salaries	5010	1,409,914.12	1,685,700	1,404,202.67	-275,786	84%	2,079,700	45.3%	▲ 394,000
5020 · Employer Taxes	5020	106,464.00	156,300	106,543.68	-49,836	68%	165,900	3.6%	▲ 9,600
5030 · Employee Benefits	5030	276,433.65	330,100	275,058.77	-53,666	84%	504,300	11.0%	▲ 174,200
5040 · Workers Comp Expense	5040	33,909.47	56,700	88,521.75	-22,791	60%	97,900	2.1%	▲ 41,200
5050 · Accrued Comp, Sick, & Vacation	5050		0	0	0		0	0.0%	▲ 0
5060 · Other Personnel Costs	5060	9,238.63	18,000	4,763.59	-8,761	51%	14,400	0.3%	▼ -3,600
Total 5000 · Payroll Expenses	5000	1,835,960	2,246,800	1,879,090	-367,710	84%	2,862,200	62.4%	▲ 615,400
5100 · Program Expenses	5100								
5110 · Concession & Merchandise Exp	5110	425.96	3,300	3,195.00	-105	97%	3,400	0.1%	▲ 100
5120 · Program Contract Labor	5120	2,356.00	9,200	8,439.00	-761	92%	9,500	0.2%	▲ 300
5130 · Program Supplies	5130	45,184.96	38,500	33,145.49	-5,355	86%	36,900	0.8%	▼ -1,600
Total 5100 · Program Expenses	5100	47,967	51,000	44,779	-6,221	88%	49,800	1.1%	▼ -1,200
5140 · Fundraising Expense	5140		6,000		-6,000	0%	4,000	0.1%	▼ -2,000
5200 · Advertising & Promotion	5200	13,602.37	15,700	12,684.14	-3,016	81%	24,500	0.5%	▲ 8,800
5220 · Bank & Merchant Fees	5220	6,234.75	7,000	7,315.97	316	105%	5,300	0.1%	▼ -1,700
5230 · Contributions to Others	5230	10,000.00	20,000	7,500.00	-12,500	38%	20,000	0.4%	▲ 0
5240 · Copying & Printing	5240	5,762.76	10,100	17,286.39	7,186	171%	17,700	0.4%	▲ 7,600
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	23,525.80	22,400	27,525.06	5,125	123%	30,000	0.7%	▲ 7,600
5270 · Education, Training & Staff Dev	5270	7,618.51	22,800	3,693.12	-19,107	16%	17,800	0.4%	▼ -5,000
5280 · Equip., Tools & Furn (<\$5k)	5280								
5282 · Office ET&F	5282	13,774.95	19,200	4,891.19	-14,309	25%	16,000	0.3%	▼ -3,200
5284 · Program ET&F	5284	1,596.16	12,100	0.00	-12,100	0%	8,400	0.2%	▼ -3,700
5286 · Small Tools & Equipment	5286	15,379	43,200	12,180	-31,020	28%	53,700	1.2%	▲ 10,500
Total 5280 · Equip., Tools & Furn (<\$5k)	5280	30,751	74,500	17,071.15	-57,429	23%	78,100	1.7%	▲ 3,600

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Description	Code	Past		Current			Proposed		
		FY 2021 - 2022	FY 2022 - 2023	FY 2022 - 2023		FY 2023-2024	%	Difference	
		Actual - as of 06/30/22	Approved	Actual - as of 05/31/23	Remaining	% YTD	Budget	Inc / Exp	FY 23-24 / FY 22-23
5290 · Equipment Rental	5290	109,854.07	162,900	156,370.09	-6,530	96%	171,100	3.7%	▲ 8,200
5300 · Insurance	5300	80,848.00	82,500	111,358.00	28,858	135%	117,000	2.6%	▲ 34,500
5310 · Interest Expense	5310	360.48	1,100	367.00	-733	33%	400	0.0%	▼ -700
5320 · Miscellaneous Expense	5320	200.00	300	53.85	-246	18%	300	0.0%	■ 0
5330 · Professional & Outside services	5330								
5332 · Accounting	5332	10,092.24	44,800	37,483.00	-7,317	84%	44,800	1.0%	■ 0
5334 · Legal	5334	8,862.80	17,800	3,797.65	-14,002	21%	6,000	0.1%	▼ -11,800
5336 · Engineering Services	5336	24.29	200,000		-200,000	0%	300,000	6.5%	▲ 100,000
5338 · Other Professional & Outside La	5338	115,184.31	326,100	192,666.17	-133,434	59%	310,000	6.8%	▼ -16,100
Total 5330 · Professional & Outside services		134,164	588,700	233,946.82	-354,753	40%	660,800	14.4%	▲ 72,100
5340 · Postage & Delivery	5340	1,613.20	2,000	813.91	-1,186	41%	1,500	0.0%	▼ -500
5350 · Rent-Facility use fees	5350	5,597.00	23,700	4,694.46	-19,006	20%	23,700	0.5%	■ 0
5360 · Repair & Maintenance	5360								
5361 · Building R&M	5361	4,573.99	16,900	4,092.18	-12,808	24%	7,000	0.2%	▼ -9,900
5362 · Equipment R&M	5362	12,359.94	16,300	9,193.95	-7,106	56%	20,000	0.4%	▲ 3,700
5363 · General R&M	5363	7,660.78	11,200	7,294.28	-3,906	65%	8,000	0.2%	▼ -3,200
5364 · Grounds R&M	5364	36,131.07	45,900	48,607.96	2,708	106%	72,800	1.6%	▲ 26,900
5365 · Pool R&M	5365	49,653.51	36,600	42,949.27	6,349	117%	40,000	0.9%	▲ 3,400
5366 · Vehicle R&M	5366	3,906.28	11,000	11,897.72	898	108%	15,000	0.3%	▲ 4,000
5367 · Janitorial	5367	14,330.06	14,400	11,389.74	-3,010	79%	13,400	0.3%	▼ -1,000
5368 · Security	5368	2,217.82	6,000	1,233.58	-4,766	21%	3,600	0.1%	▼ -2,400
5369 · Vandalism	5369	2,022.36	2,400	406.05	-1,994	17%	2,400	0.1%	■ 0
Total 5360 · Repair & Maintenance		132,856	160,700	137,065	-23,635	85%	182,200	4.0%	▲ 21,500
5370 · Supplies - Consumable	5370								
5372 · Office Supplies	5372	10,893.76	14,000	9,909.63	-4,090	71%	15,000	0.3%	▲ 1,000
5374 · Safety & staff supplies	5374	10,649.90	14,200	9,181.24	-5,019	65%	15,000	0.3%	▲ 800
Total 5370 · Supplies - Consumable		21,544	28,200	19,090.87	-9,109	68%	30,000	0.7%	▲ 1,800
5380 · Taxes, Lic., Notices & Permits	5380	7,059.49	7,600	8,354.15	754	110%	8,000	0.2%	▲ 400
5390 · Telephone & Internet	5390	16,274.78	18,800	15,820.26	-2,980	84%	19,800	0.4%	▲ 1,000
5400 · Transportation, Meals & Travel	5400								
5402 · Air, Lodging & Other Travel	5402	9,396.06	10,000	9,182.99	-817	92%	11,000	0.2%	▲ 1,000
5404 · Fuel	5404	31,803.58	35,000	26,226.51	-8,773	75%	44,000	1.0%	▲ 9,000
5406 · Meals	5406	5,328.53	7,000	4,662.65	-2,337	67%	9,000	0.2%	▲ 2,000
5408 · Mileage & Auto Allowance	5408	575.68	2,000	208.10	-1,792	10%	2,000	0.0%	■ 0
Total 5400 · Transportation, Meals & Travel		47,104	54,000	40,280.25	-13,720	75%	66,000	1.4%	▲ 12,000
5410 · Utilities	5410								
5412 · Electric & Gas	5412	138,948.17	112,000	96,245.08	-15,755	86%	135,700	3.0%	▲ 23,700
5414 · Water	5414	23,246.32	25,800	24,603.70	-1,196	95%	32,000	0.7%	▲ 6,200
5416 · Garbage	5416	12,704.08	11,500	23,059.16	11,559	201%	30,000	0.7%	▲ 18,500
Total 5410 · Utilities	5410	174,898.57	149,300	143,907.94	-5,392	96%	197,700	4.3%	▲ 48,400
Total Expense		2,713,794	3,756,100	2,889,068.11	-867,032	77%	4,587,900	100.0%	▲ 831,800
Total Net Operating Income and Expenses		306,560	-191,050	-258,647	-67,597	N/A	-26,100	-0.6%	▲ 164,950

III. FIXED ASSETS AND CAPITAL IMPROVEMENT PROJECTS (CIP)

This section outlines the District Fixed Asset purchases or Capital Improvement Projects (Tables 5 and 6). Budget actions are obligated only on the upcoming adopted 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 as yet identified 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 (instead of a 5-year projection) and a "Year X" (identified, unfunded capital projects). This approach creates a list of projects, allows the District to utilize the list for future financial and operational planning and forecasting and provide a more realistic mechanism to share this information to the BOD and Community.

Priorities for the District in the FY2023-24 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. Implement critical projects (Lakeridge park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, and possibly Coutolenc Parks.
5. Continue seeking supplemental grant funding for park projects and acquisitions, prioritizing donations.

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Table 7. FY 2021-22 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning					Subtotal	Year X	Total
		2023	2024	2025	2026	2027	2028-2031	>2032	
Year		1	2	3	4	5	Yrs 6-9	>10	
2023-1	District Security, Conservation, and Efficiency Investments	82,500	65,000	58,900	44,200	33,300	88,500	125,000	585,900
2023-2	Land Acquisition	3,387,000	1,003,000	888,000	646,000	476,000	616,000	578,000	8,210,000
2023-3	New Park and Facility Development	1,777,500	3,012,500	3,425,000	4,858,000	1,907,200	679,000	1,000,000	17,338,200
2023-4	Camp Fire Recovery Projects	1,450,000	1,342,500	131,300	-	-	-	-	2,923,800
2023-5	Existing Park Improvements and Development	188,000	718,100	955,700	427,100	249,000	192,500	2,450,000	5,372,900
2023-6	Trails Development Project	131,750	273,500	147,250	142,850	87,750	40,300	630,000	1,493,700
2023-7	Planning: Strategic, Master, Park, and Management Plans	410,000	680,000	230,000	150,500	104,000	300,200	791,000	2,965,900
2023-8	Aquatic Park and Concow Pool Improvements	40,000	42,000	44,000	46,000	48,000	102,000	7,823,000	8,247,000
2023-9	Vehicle Fleet and Equipment, and Technology Investments	153,000	202,200	179,400	158,700	164,100	344,400	295,000	1,841,200
Total		7,619,750	7,338,800	6,059,550	6,473,350	3,069,350	2,362,900	13,692,000	48,978,600

Table 8. FY 2021-22 Capital Improvement Projects (CIP) – Summary of Funding Sources.

Task	FY Beginning					Subtotal	Year X	Total
	2023	2024	2025	2026	2027	2028-2031	>2032	
1. Acquisition	3,225,000	955,000	845,000	615,000	453,000	586,000	550,000	7,815,000
2. Planning	574,500	730,500	283,000	189,000	132,700	337,800	844,000	3,429,300
3. Park Development	1,909,250	3,286,000	3,572,250	5,000,850	1,994,950	719,300	1,630,000	18,831,900
4. Park Improvements, Repair and Renovation	308,000	822,600	1,048,600	509,800	324,600	375,400	10,373,000	14,137,400
5. Equipment Purchases	153,000	202,200	179,400	158,700	164,100	344,400	295,000	1,841,200
6. Insurance Rebuild	1,450,000	1,342,500	131,300	-	-	-	-	2,923,800
7. Other	-	-	-	-	-	-	-	-
Total	7,619,750	7,338,800	6,059,550	6,473,350	3,069,350	2,362,900	13,692,000	48,978,600

Funding Source	FY Beginning					Subtotal	Year X	Total
	2023	2024	2025	2026	2027	2028-2031	>2032	
ACO	-	-	-	-	-	-	-	-
Capital Improvement & Acquisition Reserve	2,080,000	1,479,500	1,170,800	859,400	639,200	-	-	6,228,900
Designated Project/Special Use/Grant Matching Reserve	383,000	292,300	132,800	123,400	94,100	-	-	1,025,600
Donations	105,000	4,000	3,000	-	-	-	-	112,000
General Fund	221,000	120,000	66,000	54,800	37,500	13,550	-	526,400
Grant	3,553,000	3,345,000	2,326,000	399,000	10,000	-	-	9,633,000
Incorporated Impact Fees (Fund 2526)	135,500	117,500	82,500	60,000	-	-	-	395,500
Technology Reserve	7,600	7,900	8,200	8,500	8,800	-	-	41,000
Unidentified	953,650	1,800,600	2,082,250	4,857,450	2,165,650	2,349,350	13,692,000	30,250,300
Unincorporated Impact Fees (Fund	81,000	69,000	32,800	1,500	1,500	-	-	185,800
Vehicle Fleet & Equipment Reserve	100,000	103,000	106,100	109,300	112,600	-	-	531,000
Total	7,619,750	7,338,800	6,010,450	6,473,350	3,069,350	2,362,900	13,692,000	48,929,500

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 with 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, 1005, 1008, 1010)

The District has funds with Butte County and Board approved accounts with Five Star Bank and Mechanics Bank. The District opened additional accounts the last FY with BOD approval for District investment accounts and is currently researching options for a new local bank account (will be reviewed with the Finance Committee and seek BOD authorization). Any new accounts with balances will become part of future reports. Because cash accounts are part of operations, funds are not allocated at the beginning of the Fiscal Year.

B. Treasury Funds

1. Accumulative Capital Outlay (ACO) (1012)

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. Staff recommend that this remains unchanged from the previous year.

2. General Reserve (1013)

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

C. Designated Treasury Funds – Donations (1100)

Staff will review these funds and consolidate them (a previous recommendation). 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.

D. 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).

E. District Reserves (1150)

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. Summary of Funds and Reserves

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

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- 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

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Table 9. Current Fund Balances (5/31/23).

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
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	4,361.62
1114-13 · Ice Rink Donations	171,411.83
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	<u>773.60</u>
Total 1114-4 · Sports Equipment Donations	773.60
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	3,010.00
1114-8 · McGreehan Children's Schlshp	1,190.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	<u>223.24</u>
Total 1114 · Designated Donations-2514	<u>198,155.69</u>
Total 1100 · Designated Treasury Funds	258,264.95
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	9,910.58
1121 · Park Acqui Unincorp - 2521	42,415.71
1122 · Park Dev Unincorp - 2522	148,970.32
1124 · District Fac Unincorp - 2524	57,372.62
1126 · Park Acqui Incorp - 2526	201,735.03
1127 · Park Dev Incorp - 2527	593,564.03
1128 · District Fac Incorp - 2528	<u>122,926.25</u>
Total 1119 · Impact Fees	<u>1,176,894.54</u>
Total Checking/Savings	<u>1,435,159.49</u>
Total Current Assets	<u>1,435,159.49</u>
TOTAL ASSETS	<u><u>1,435,159.49</u></u>
LIABILITIES & EQUITY	0.00

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 of 6/7/2023, 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 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. Over the next year, the organization will strive to update several items (strategic plan, inventory, programing review) that will 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).

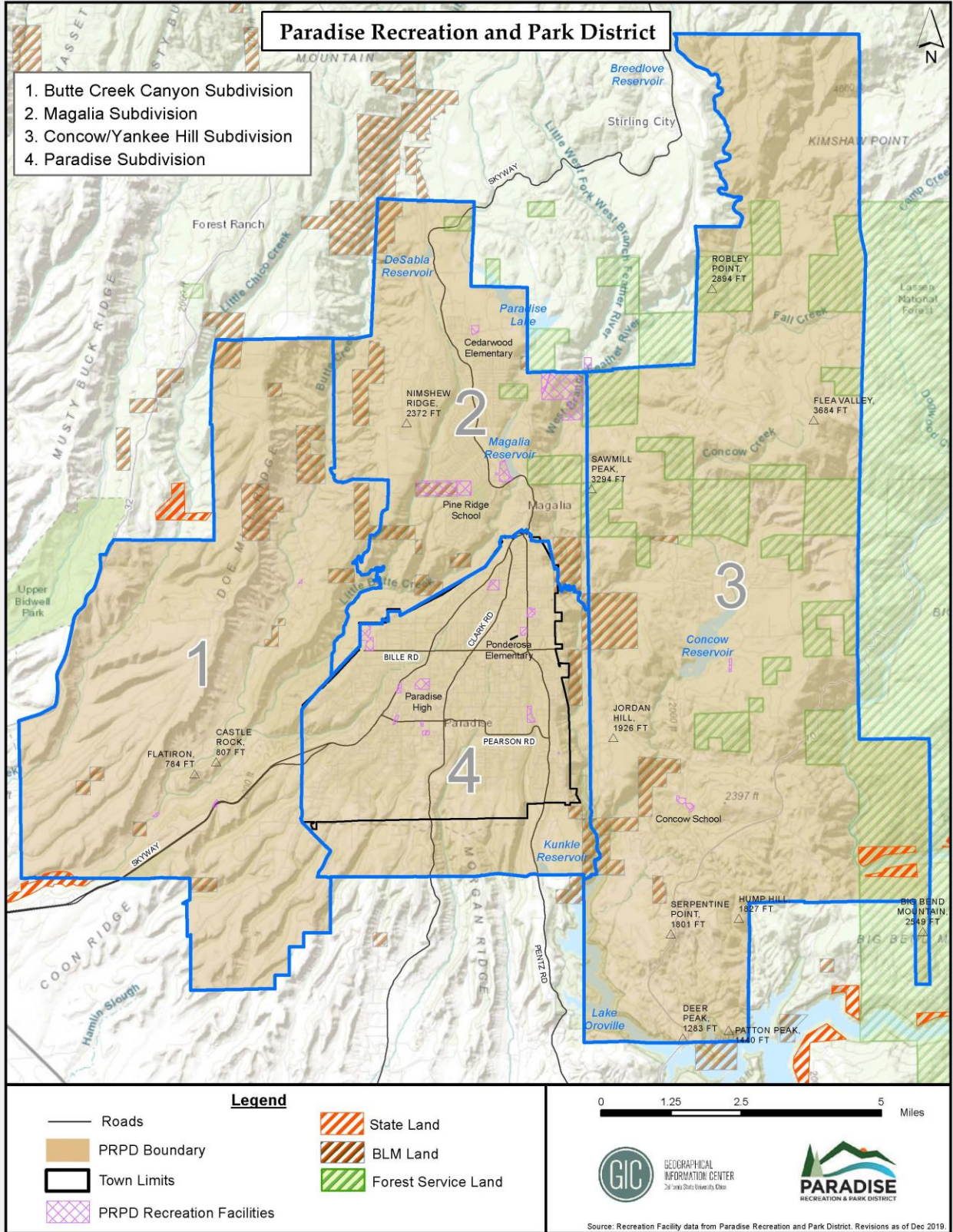


Figure 3. Paradise Recreation and Park District Service Area.

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 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.

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. The Salary Scale (Table 12) will be reviewed with the Personnel Committee.

Table 10. Staffing Levels Full-Time Equivalent.

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

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

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

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

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

6/14/2023 REVISION

Table 11. Summary of Staffing by Position for FY 2023-24.

Job Title	Unit	Status	Current Number	Projected Additions	Notes
ADMINISTRATION					
ADMIN ASSISTANT AIDE	Admin	PT	0	-	
ADMINISTRATIVE ASSISTANT I	Admin	FT	0	-	
ADMINISTRATIVE ASSISTANT I (PT)	Admin	PT	2	-	Will need replacement at FT or PT position
ADMINISTRATIVE ASSISTANT II	Admin	FT	1	-	
ADMINISTRATIVE ASSISTANT II (PT)	Admin	PT	1	-	
ADMINISTRATIVE ASSISTANT III	Admin	FT	1	-	
ASSISTANT DISTRICT MANAGER	Admin	FT	1	-	
DISTRICT ACCOUNTANT	Admin	FT	1	-	
DISTRICT MANAGER	Admin	FT	1	-	
INTERN	TBD	PT	0	1	Potential additions for Rec Program for right student
SPECIAL PROJECTS MANAGER	Admin	FT	0		
SPECIAL PROJECTS MANAGER (PT)	Admin	PT	0	1	Staff will explore staff and consultant options for grant development and project management.
PARK MAINTENANCE					
PARK AIDE	Park	PT	0	-	
PARK ASSISTANT I	Park	PT	0	-	
PARK ASSISTANT II	Park	PT	3	2-3	New member of wildland management crew, may hire at other levels. Significant funding for positions from grant.
PARK ASSISTANT III	Park	PT	6	-	4 Lake, 2 Concow
PARK MAINTENANCE I	Park	FT	1	-	Add as needed.
PARK MAINTENANCE II	Park	FT	8	1	New member of wildland management crew. Significant funding for position from grant.
PARK MAINTENANCE III	Park	FT	1	1	New wildland management specialist (trails and fuels)
PARK SUPERINTENDENT	Park	FT	0	-	Potential consideration for future FY.
PARK SUPERVISOR	Park	FT	1	-	
RECREATION					
RECREATION COORDINATOR	Rec	PT	2	1	Possible addition.
RECREATION LEADER I	Rec	PT	8	-	
RECREATION LEADER II	Rec	PT	1	-	
RECREATION LEADER III	Rec	PT	2	-	
RECREATION SPECIALIST	Rec	PT	1 FT / 1 PT	-	New position for events.

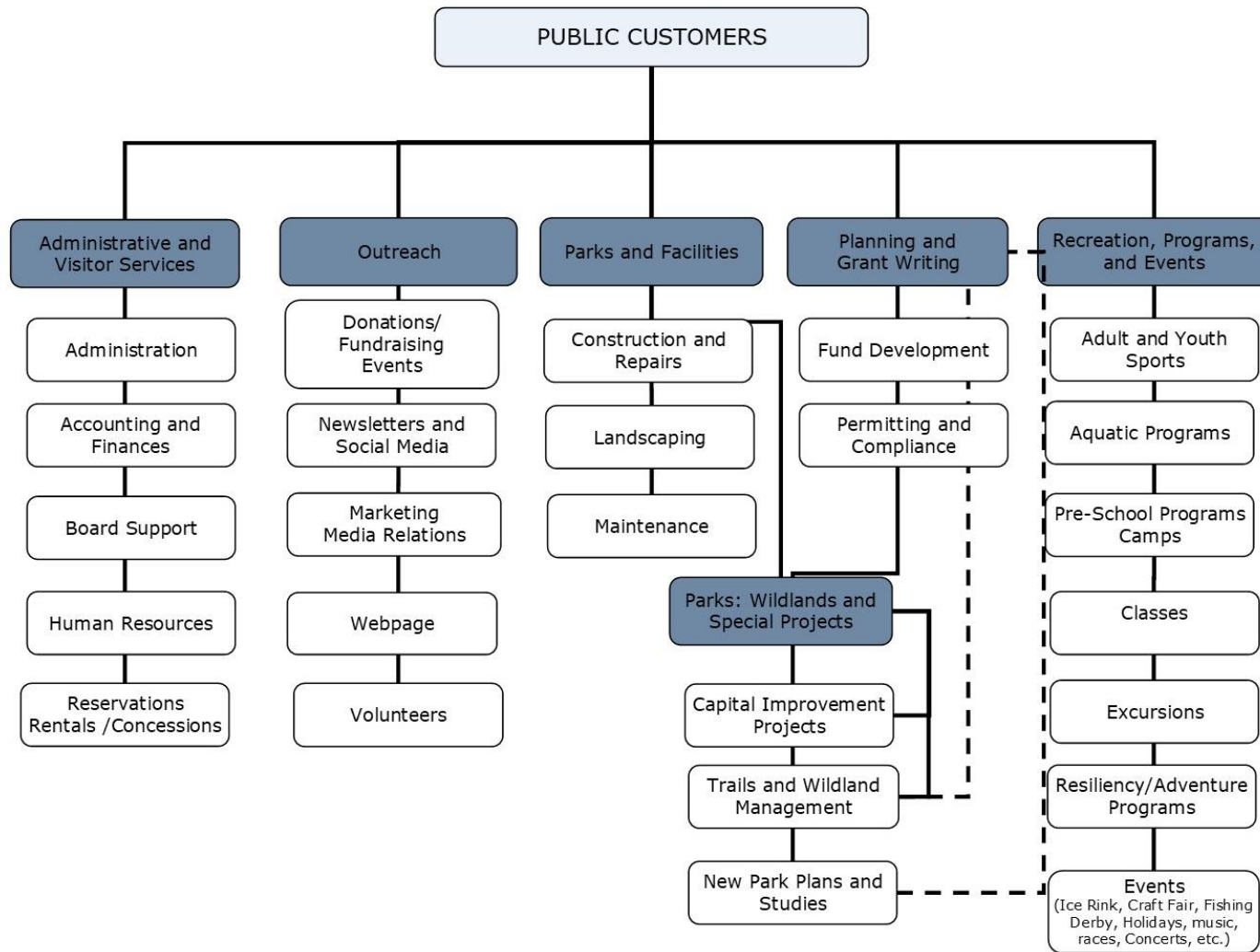
6/14/2023 REVISION

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

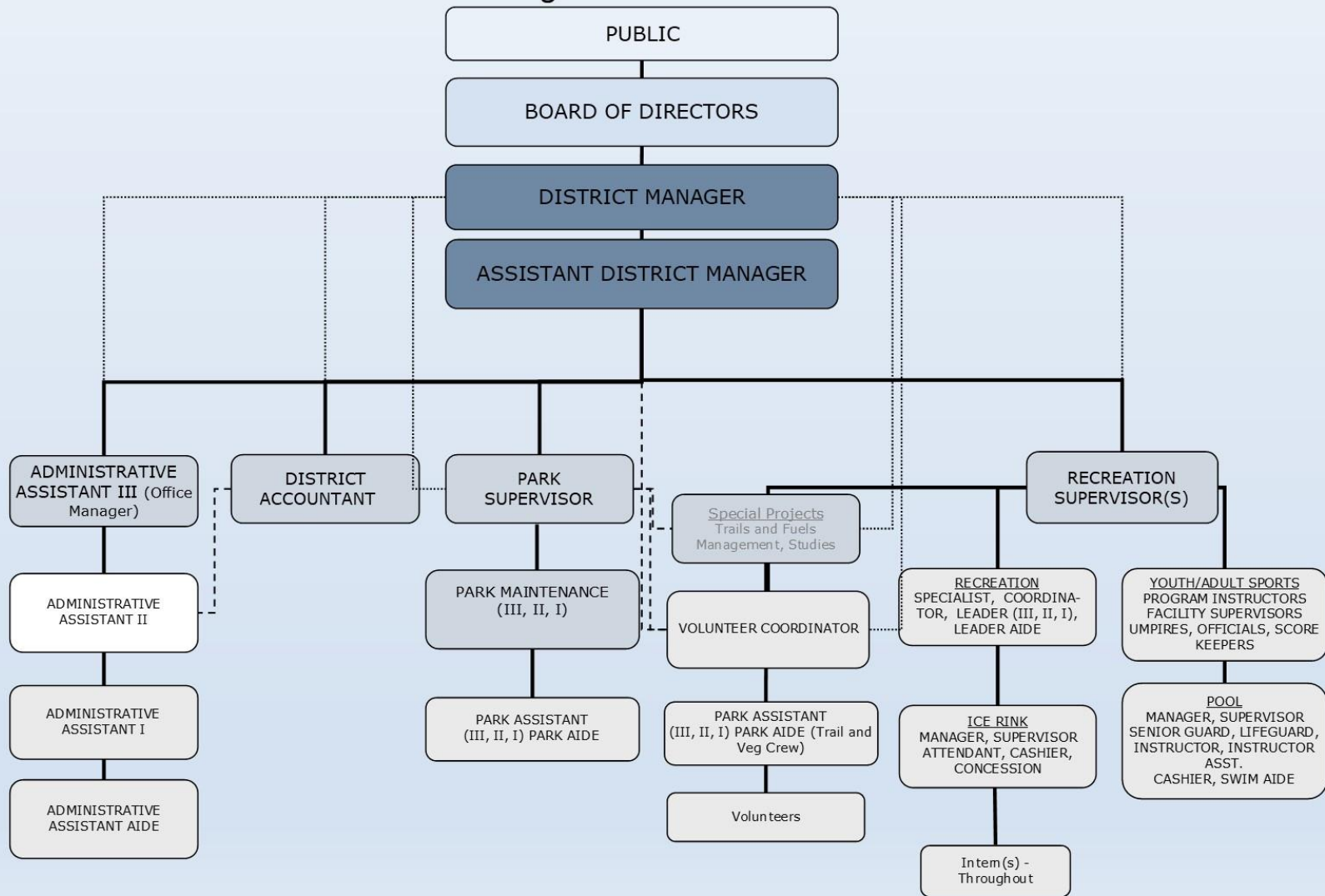
6/14/2023 REVISION

Figure 4. PRPD Organization Charts (General, Functional, and by Position Numbers)

PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



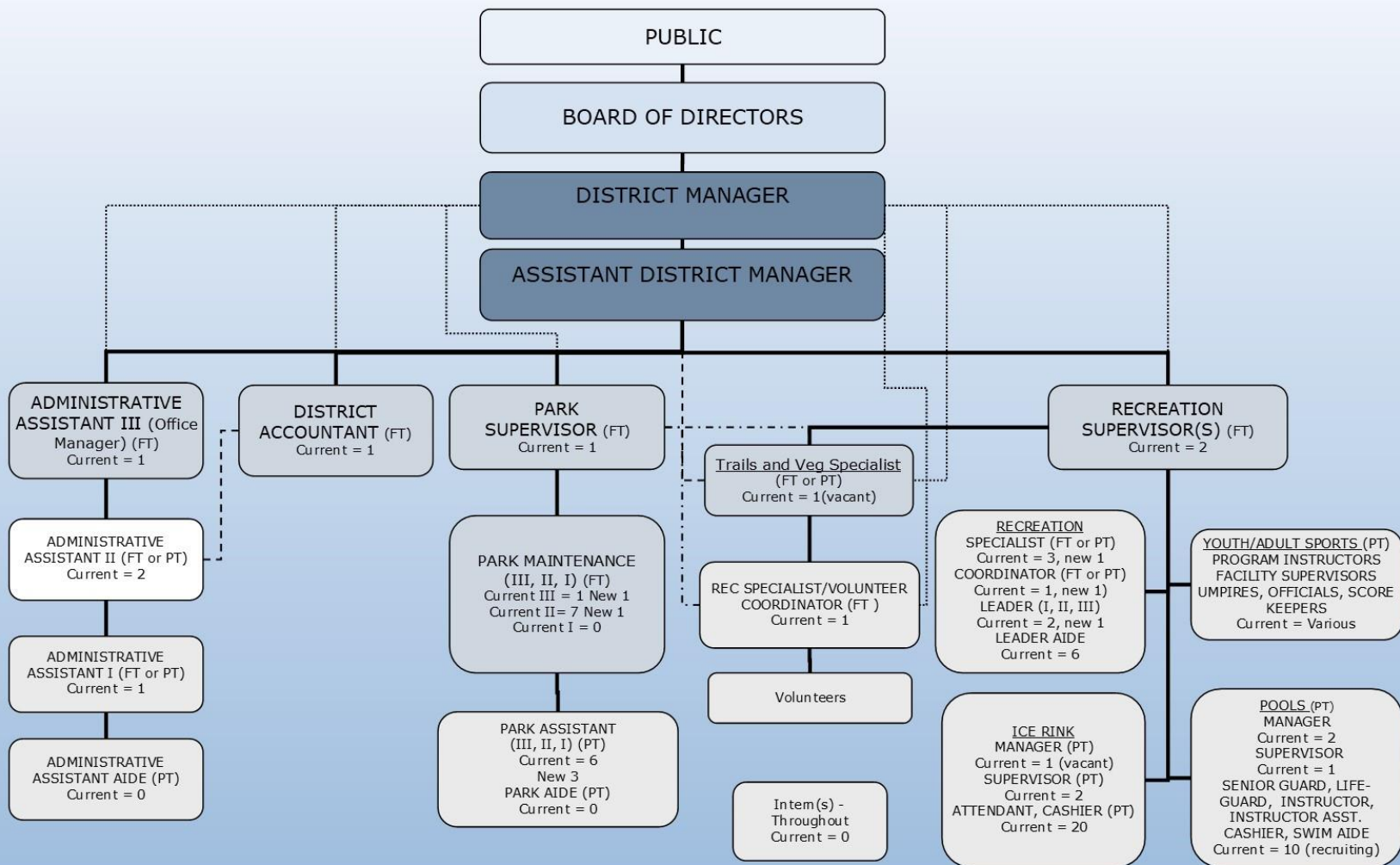
PARADISE RECREATION AND PARK DISTRICT Organizational Chart



Note: Staff will explore if Special Projects Manager roles will be served with outside professional services. Interns may be applied to any part of the organization, but in particular parks and programming. Future consideration of Park Supervisor will be considered for future years.
PRPD Board Of Directors - Proposed 6/2/2023

6/14/2023 REVISION

PARADISE RECREATION AND PARK DISTRICT Staff Organizational Chart



PRPD Board of Directors – Proposed DATE
Revised with current staff and vacancies

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

PRPD Board Of Directors – Proposed 6/2/2023

3

Version: 6/6/2023

6/14/2023 REVISION

Table 12. 2023 Salary Scale (Subject to Review and Adoption).

Paradise Recreation & Park District

Effective Date: 7/1/2023

Summary Hourly Rate Scale

All Positions

Date Approved: TBD

Fiscal Year -

2023-2024

Version Date: 6/3/2023

Calendar Year:

2023

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)
FULL-TIME - Hourly Rate									
ADMINISTRATIVE ASSISTANT I	Admin	18.54	19.10	19.68	20.27	20.88	21.51	22.16	22.83
ADMINISTRATIVE ASSISTANT II	Admin	22.91	23.60	24.31	25.04	25.80	26.57	27.37	28.19
ADMINISTRATIVE ASSISTANT III	Admin	28.73	29.60	30.49	31.40	32.35	33.32	34.32	35.35
ASSISTANT DISTRICT MANAGER	Admin	43.18	44.48	45.82	47.19	48.61	50.07	51.58	53.13
DISTRICT ACCOUNTANT	Admin	28.73	29.60	30.49	31.40	32.35	33.32	34.32	35.35
SPECIAL PROJECTS MANAGER	Admin	25.24	26.00	26.78	27.59	28.42	29.27	30.15	31.06
PARK MAINTENANCE I	Park	16.95	17.46	17.99	18.53	19.09	19.66	20.25	20.87
PARK MAINTENANCE II	Park	21.50	22.14	22.81	23.50	24.21	24.94	25.69	26.46
PARK MAINTENANCE III	Park	27.12	27.94	28.78	29.64	30.53	31.45	32.40	33.38
PARK SUPERINTENDENT	Park	42.11	43.38	44.68	46.02	47.40	48.83	50.29	51.80
PARK SUPERVISOR	Park	34.22	35.25	36.31	37.40	38.52	39.68	40.88	42.11
RECREATION COORDINATOR	Rec	18.80	19.37	19.95	20.55	21.17	21.81	22.47	23.14
RECREATION SPECIALIST	Rec	25.24	26.00	26.78	27.59	28.42	29.27	30.15	31.06
RECREATION SUPERINTENDENT	Rec	42.11	43.38	44.68	46.02	47.40	48.83	50.29	51.80
RECREATION SUPERVISOR	Rec	34.22	35.25	36.31	37.40	38.52	39.68	40.88	42.11

**PART-TIME - Hourly Rate
MAINTENANCE**

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

PARK AIDE	Park	15.50				
PARK ASSISTANT I	Park	15.50	16.00	16.50		
PARK ASSISTANT II	Park	16.25	16.75	17.25		
PARK ASSISTANT III	Park	17.00	17.50	18.00	18.50	19.00
RECREATION						
RECREATION COORDINATOR	Rec	18.25	18.75	19.25	19.75	20.25
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	25.50	26.50	27.50	28.50
SWIM POOL						
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				
OFFICE						
ADMIN ASSISTANT AIDE	Admin	15.50				
ADMINISTRATIVE ASSISTANT I (PT)	Admin	18.00	19.00	20.00	21.00	22.00
ADMINISTRATIVE ASSISTANT II (PT)	Admin	20.00	21.00	22.00	23.00	24.00
SPECIAL PROJECTS MANAGER	Admin	24.50	25.00	25.50	26.00	26.50
INTERN	TBD	15.50	17.50	19.50	21.50	23.50

Note: Grayed out positions - potential future organizational needs.

VI. REFERENCES

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

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

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

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Paradise Recreation & Park District

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Resolution #23-06-1-526

Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for the 2023-2024 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 2023-2024 Budget for Fund 2510 (Attachment A) at their regular meeting on June 28, 2023, as follows:

Salaries and Employee Benefits	\$2,862,200.00	
Services & Supplies	1,725,700.00	
Contributions to Other Agencies	20,000.00	
Debt Service	-0-	
Total Budget		<u>\$4,587,900.00</u>

FURTHER, BE IT RESOLVED that the Board of Directors approves and adopts funds for Fiscal Year 2023-2024 as detailed in Exhibit B

Resolution #23-06-1-526
June 28, 2023
Page -2-

FURTHER, BE IT RESOLVED that the Board of Directors of the Paradise Recreation and Park District may modify the 2023-2024 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

The Final Budget was adopted on June 28, 2023, and this resolution was passed and adopted this 28th day of June 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Steve Rodowick, Chairperson

ATTEST:

Mary Bellefeuille, Secretary

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

Fiscal Year:

2023-2024

Draft

Resolution #23-06-1-526

6/9/2023

Attachment A

Description	Code	2024 Budget
Operating Budget		
Funding Resources		
Income		
4100 · Tax Revenue	4100	1,146,000
4200 · Impact Fee revenue	4200	103,000
4300 · Program Income	4300	314,000
4350 · Concession & Merchandise sales	4350	1,600
4400 · Donation & Fundraising Income	4400	75,000
4500 · Grant Income	4500	1,250,000
4600 · Other Revenue	4600	485,000
4900 · Interest Income	4900	1,187,200
Total Income		4,561,800
Expense		
5000 · Payroll Expenses	5000	2,862,200
5100 · Program Expenses	5100	49,800
5140 · Fundraising Expense	5140	4,000
5200 · Advertising & Promotion	5200	24,500
5220 · Bank & Merchant Fees	5220	5,300
5230 · Contributions to Others	5230	20,000
5240 · Copying & Printing	5240	17,700
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	30,000
5270 · Education, Training & Staff Dev	5270	17,800
5280 · Equip., Tools & Furn (<\$5k)	5280	78,100
5290 · Equipment Rental	5290	171,100
5300 · Insurance	5300	117,000
5310 · Interest Expense	5310	400
5320 · Miscellaneous Expense	5320	300
5330 · Professional & Outside services	5330	660,800
5340 · Postage & Delivery	5340	1,500
5350 · Rent-Facility use fees	5350	23,700
5360 · Repair & Maintenance	5360	182,200
5370 · Supplies - Consumable	5370	30,000
5380 · Taxes, Lic., Notices & Permits	5380	8,000
5390 · Telephone & Internet	5390	19,800
5400 · Transportation, Meals & Travel	5400	66,000
5410 · Utilities	5410	197,700
Total Expense		4,587,900
Total Net Operating Income and Expenses		-26,100

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

Fiscal Year: 2023-2024 Draft
6/9/2023

Resolution #23-06-1-526
Attachment A

Description	Code	<u>2024</u> Budget
Summary		
Grand Total Budget		
Total Income		4,561,800
Expense		
Total Salary and Benefits		2,862,200
Total Services and Supplies		1,725,700
Total Contributions to Others		20,000
Total Expense		4,587,900
Total Net Operating Income and Expenses		-26,100

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

Fiscal Year: 2023-2024 Draft Resolution #23-06-1-526
6/9/2023 Attachment A

Description	Code	2024		
		Budget		
Projected Equity				
Beginning Assigned		FY 2023-2024	2023-2024	FY 2023-2024
Description	Code	Beginning Balance	Allocated	Projected Ending Balance
Treasury Reserve Funds				
Accumulated Capital Outlay (ACO)	1012	606,700	#	606,700
General Reserve	1013	3,000	#	3,000
Imprest Reserve	1005	300	#	300
Ending Treasury Reserve Funds		610,000	#	610,000
Investment Reserves 1033				
CalPERS 115 Trust	1033.01	180,000	#	180,000
Capital Improvement & Acquisition	1033.02	9,849,728	##	7,517,728
Current Operations	1033.03	8,000,000	##	7,973,900
Designated Project/Special Use/Grant Me	1033.04	1,000,000	##	607,000
Future Operations	1033.05	19,000,000	#	19,000,000
Technology	1033.06	150,000	##	142,400
Vehicle Fleet & Equipment	1033.07	770,000	##	625,000
Ending Investment Reserve Funds		38,949,728	##	36,046,028
Designated Treasury Funds	1100	274,600	##	
Impact & Development	1119	1,177,300	##	404,446
Ending Assigned		41,011,628	##	37,060,474

Notes:

policy.

Above does not show the District's cash and operating accounts.

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

RESOLUTION #23-06-1-526
Exhibit B

PRPD CODE	COUNTY FUND	DESCRIPTION	CURRENT BALANCE 5/31/2023	ESTIMATED STARTING BALANCE 7/1/2023	ESTIMATED INCOME	ESTIMATED EXPENSES	ESTIMATED ENDING BALANCE 6/30/2024
TREASURY RESERVE FUNDS:							
1005	2510	Imprest Reserve	300	300	0	0	300
1012	2510	Accumulated Capital Outlay (ACO)	606,700	606,700	0	0	606,700
1013	2510	General Reserve	3,000	3,000	0	0	3,000
Total Treasury Reserve Funds			610,000	610,000	0	0	610,000
DESIGNATED FUNDS:							
<u>Investment Reserves:</u>							
1033.01	*	CalPERS 115 Trust Capital Improvement & Acquisition	0	180,000	5,400	0	185,400
1033.02	*	Current Operations	9,726,297	9,849,728	293,500	2,332,000	7,811,228
1033.03	*	Designated Projects/Special Use/Grant Matching	8,118,473	8,000,000	245,000	26,100	8,218,900
1033.04	*	Future Operations	761,107	1,000,000	23,000	393,000	630,000
1033.05	*	Technology	19,027,671	19,000,000	574,200	0	19,574,200
1033.06	*	Vehicle Fleet & Equipment	152,221	150,000	4,600	7,600	147,000
1033.07	*		785,914	770,000	23,000	145,000	648,000
Total Investment Reserve Funds			38,571,683	38,949,728	1,168,700	2,903,700	37,214,728
<u>Designated Treasury Funds:</u>							
1112	2512	Endowment Fund	54,620	54,700	1,100	0	55,800
1113	2513	Scholarship Fund	5,490	5,500	200	4,000	1,700
1114	2514	Designated Donations	214,396	214,400	4,300	68,000	150,700
Total Designated Treasury Funds			274,505	274,600	5,600	72,000	208,200
Total Designated Funds			38,846,189	39,224,328	1,174,300	2,975,700	37,422,928
IMPACT FEES:							
1120	2520	Sub Division Fees	9,911	10,000	300	0	10,300
1121	2521	Unincorp Park Acquisition	42,416	42,500	1,300	30,000	13,800
1122	2522	Unincorp. Park Development	148,970	149,000	4,500	51,000	102,500
1124	2524	Unincorp. District Facilities	57,373	57,400	1,800	48,000	11,200
Total Unincorporated Impact Fees			248,759	248,900	7,600	129,000	127,500
1126	2526	Incorp. Park Acquisition	201,735	201,800	6,100	150,000	57,900
1127	2527	Incorp. Park Development	593,564	593,600	17,900	27,000	584,500
1128	2528	Incorp. District Facilities	122,926	123,000	3,700	80,000	46,700
Total Incorporated Impact Fees			918,225	918,400	27,700	257,000	689,100
Total Impact Fees			1,176,895	1,177,300	35,600	386,000	826,900
TOTAL FUNDS			40,633,083	41,011,628	1,209,900	3,361,700	38,859,828

Notes:

* No County Fund account number.

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



Paradise Recreation & Park District

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Resolution #23-06-2-527

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 2023-2024 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	
Reserves	1150	38,944,500	Maximum Reserve
CalPERS 115 Trust	1151	180,000	500,000
Capital Improvement & Acquisition	1152	9,781,000	25,000,000
Current Operations	1153	8,164,500	8,000,000
Designated Project/Special Use/Grant Matching	1154	765,000	1,500,000
Future Operations	1155	19,136,000	25,000,000
Technology	1156	153,000	150,000
Vehicle Fleet & Equipment	1157	765,000	1,000,000
		40,493,752	

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 28th day of June 28, 2023, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

 Steve Rodowick, Chairperson

 Mary Bellefeuille, Secretary

Paradise Recreation and Park District

2023-2024
ACCUMULATIVE CAPITAL OUTLAY RESERVE
(Obligated)

*** 360 STRUCTURES AND IMPROVEMENTS**

STRUCTURES AND IMPROVEMENTS	Obligated
Aquatic Park	\$ 23,000
Bille Park	\$ 10,000
Coutolenc Park	\$ 10,000
Crain Park	\$ 4,000
Lakeridge Park	\$ 401,700
Land Acquisition (Incorporated)	\$ 20,000
Land Acquisition (Unincorporated)	\$ 20,000
Moore Road Facility	\$ 18,000
Noble Park	\$ 45,000
Terry Ashe Recreation Center	\$ 5,000
Vehicle/Equipment	\$ 50,000
TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:	\$ 606,700

* Accumulative Capital Outlay Reserve Funds are being allocated to structures, improvements and equipment to help achieve the District’s long term and short-term capital improvement plan.
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 #23-06-2-527

To: Graciela Gutierrez, Auditor-Controller
 From: Paradise Recreation and Park District
 Date: June 28, 2023
 Subject: Provision for Reserves for Fiscal Year 2023-2024

Please make reserve provisions for the 2023-2024 budget year as follows for the Paradise Recreation and Park District:

<i>DESCRIPTION</i>	<i>BALANCE 6/30/22</i>	<i>DECREASE OR CANCEL</i>	<i>INCREASE OR NEW RESERVES</i>	<i>TOTAL 2023-2024 BUDGET</i>
Imprest Cash Reserve	\$ 300.00	\$ -0-	\$ -0-	\$ 300.00
General Reserves	3,000.00	-0-	-0-	3,000.00
Accumulated Capital Outlay	<u>606,700.00</u>	<u>-0-</u>	<u>-0-</u>	<u>606,700.00</u>
TOTAL RESERVES:	\$610,000.00	-0-	-0-	\$610,000.00

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

 Steve Rodowick, Board Chairperson

 Mary Bellefeuille, Board Secretary

Staff Report

June 28, 2023



DATE: 6/9/2023
 TO: PRPD Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: June Finance Committee Report

Attendance: Committee Members: Robert Anderson, Chairperson: and Al McGreehan, Member
 Staff Members: Dan Efseaff, District Manager, Kristi Sweeny, Assistant District Manager, Catherine Merrifield, District Accountant, and Sarah Hoffman, Administrative Assistant III

Attendance via zoom:

The Committee meeting was called to order 4:13 PM

The Committee met to:

1. Review the FY 2023-2024 Budget Report (Revised /Excerpts)

District Manager Efseaff introduced the item and then asked for questions.

Several questions were asked about items from the budget.

Committee Chair asked who was doing work at Oak Creek, District Manager Efseaff stated that CCC crews have been doing the work.

Committee member McGreehan asked about the proposed budget income/ expenses. District Manager Efseaff provided feedback, Committee Chair Anderson then stated that last year we were just low because not all our grant money game in.

District Manager Efseaff then stated that he added payroll by unit.

Committee Chair Anderson then asked why workers comp was so high. District Manager Efseaff gave an explanation.

Committee member McGreehan then asked about the budget for professional outside services. District Manager gave a response.

Committee member McGreehan then moved to present the 2023-24 Full Budget to the June 28th Special Board Meeting. There was concurrence amongst the committee.

CLOSED SESSION: None

The Committee adjourned at 5:23 PM

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2023/FC_23.0607/FC.Report.23.0607.docx
 6/23/2023

Staff Report

June 28, 2023



DATE: 6/2/2023
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: June Personnel Committee Report

Attendance: Committee Chair, Mary Bellefeuille; Committee Member, Jen Goodlin
 PRPD Staff: Dan Efseaff, District Manager; Kristi Sweeny, Assistant District Manager; Sarah Hoffman, Administrative Assistant III

The meeting was called to order at 2:15 pm.

The Committee met to:

Committee Chair Bellefeuille called the meeting to Closed Session at 2:15 PM

CLOSED SESSION:

- 1. The Committee will meet in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage negotiations.**

The Committee returned from Closed Session at 3:52 PM

REPORT ON CLOSED SESSION:

The Committee Chair, Bellefeuille reported that the committee discussed the employee and wage negotiations and will take the recommendations to the Board at their Special Meeting on June 28, 2023.

The meeting adjourned at 3:52 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2023/PC.23.0609/PC.Report.23.0609.docx
 6/23/2023



Paradise Recreation & Park District

6626 Skyway
 Paradise, CA 95969
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Resolution #23-06-3-528

FISCAL YEAR 2023-24 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 2023-24 PRPD Appropriation Limit.

NOW, THEREFORE BE IT RESOLVED, that the Fiscal Year 2023-2024 PRPD Appropriation Limit is \$5,085,042.00

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 28th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

 Steve Rodowick, Chairperson

Attest:

 Mary Bellefeuille, Secretary

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



DATE: 6/1/2023
 TO: Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Compliance with Proposition #4 (Resolution #23-06-3-528)

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 2023-24 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2023 at www.dof.ca.gov (see Statewide Responsibilities / Research / Demographic Research Unit, Price and Population factors used for Appropriations Limit calculations.)

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

Per Capita Personal Income 4.44

- 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, 2022, to January 1, 2023, is used in setting the 2023-24 appropriation limit. The percent factor to be used is the Butte County Paradise figure 24.09

- c. Growth Factor Example:

Price:	4.44 converted to a ratio	1.0444
Population:	24.09 converted to a ratio	1.2409
Ration of Change:	1.0444 x 1.2409	1.2959

The change factor of 1.2959 is to be applied to the 2022-23 appropriation limit of \$4,479,213.00.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$5,805,042 for the 2023-24 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 \$1,146,000, which is far below this appropriation limit.



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

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.

JOE SPEPHENSHAW
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 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Butte				
Biggs	1.22	1,966	1,990	1,990
Chico	1.67	105,633	107,394	107,394
Gridley	1.00	7,473	7,548	7,548
Oroville	0.02	19,405	19,409	19,409
Paradise	24.09	7,367	9,142	9,142
Unincorporated	-7.15	64,738	60,109	60,109
County Total	-0.48	206,582	205,592	205,592

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