



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room B  
Wednesday, June 09, 2021, 6:00 pm

Special Notice:

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Board of Director’s Meeting to members of the public and non-essential District staff.

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to [ccampbell@paradisepprd.com](mailto:ccampbell@paradisepprd.com) before 1:00 p.m. on the day of the meeting and they will be read into the record.

Please use the link to join the webinar: <https://us02web.zoom.us/j/84518561101?pwd=YlBnYlBpM0VMVjV4vNzKxd2JXRHQzQT09>  
Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)

Meeting ID: 845 1856 1101

Password: 282411

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Members of the public may comment on Agenda items at 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.

**1. CALL TO ORDER**

- 1.1. Pledge of Allegiance
- 1.2. Roll Call
- 1.3. Welcome Guests: None
- 1.4. Special Presentations: None

**2. PUBLIC COMMENT**

**3. 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 2021-2022 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 #21-06-1-501 adopting the Fiscal Year 2021-2022 final budget for Fund 2510 in the amount of \$2,992,600; and funds as detailed in Exhibit B, or postpone adopting the final budget until a later date.	<b>Action Adopt Postpone Final Budget</b>
2.	Staff recommends that the PRPD Board of Directors adopt Resolution #21-06-2-502 adopting the 2021-2022 PRPD General Reserves of \$39,665,934.	<b>Action</b>

#### 4. **CONSENT AGENDA**

4.1. Board Minutes: Regular Meeting of May 12, 2021

4.2. Correspondence: None

4.3. Payment of Bills/Disbursements (Warrants and Checks Report)

Check #052352 to and including #052462 and #900661 to and including #900668 in the total amount of \$371,491.90 including refunds and/or void checks reported.

4.4. Information Items (Acceptance only):

A. Safety Committee Meeting Draft Minutes for May 20, 2021

#### 5. **COMMITTEE REPORTS**

5.1. Finance Committee (Rodowick/McGreehan) – The Committee met on May 13, 2021 to review the fiscal year 2021-2022 overall budget summary, capital improvement projects [CIP] budget details, organizational chart, and salary scale. (Written Report)

5.2. Personnel Committee (Bellefeuille/McGreehan) – The Committee met on May 18, 2021 to (1) review revisions to Park Maintenance Supervisor, Park Maintenance I, II, and III, Park Maintenance Assistant I, II, III, and Recreation Specialist job descriptions. The Committee also met in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage negotiations. (Written Report)

5.3. Personnel Committee (Bellefeuille/McGreehan) – The Committee met on May 25, 2021 in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage negotiations. (Written Report)

#### 6. **REPORT**

6.1. District Report

6.2. Board Liaison reports (Oral Reports)

#### 7. **CLOSED SESSION:**

7.1. Pursuant to Government Code Section 54957.6 – Employee salary and wage negotiations for Fiscal Year 2021-2022

#### 8. **REPORT ON CLOSED SESSION**

#### 9. **OLD BUSINESS** - NONE

#### 10. **NEW BUSINESS**

10.1. Resolution #21-06-3-503 – Appropriation Limit – The PRPD Board of Directors will consider adopting the resolution setting the District Appropriation Limit for Fiscal Year 2021-2022 as presented. **Recommendation:** Approve resolution as presented setting the District Appropriation Limit at \$3,317,222.25 for Fiscal Year 2021-2022.

10.2. Resolution #21-06-4-504 Town of Paradise Per Capita Pass-Through Funds. – Approve and adopt resolution accepting funds. **Recommendation:** Approve as presented.

10.3. 2021-2022 Employee Salary Scale. – The BOD will consider approving the revised employee salary scale for the fiscal year 2021-2022. **Recommendation:** *Approve as presented.*

## 11. BOARD COMMENT

## 12. ADJOURNMENT

Adjourn to the next regular meeting on July 14, 2021 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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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@paradisepd.com](mailto:info@paradisepd.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](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](mailto:program.intake@usda.gov).



- FINAL -

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



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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.paradisepprd.com](http://www.paradisepprd.com)

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### Board of Directors

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

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

*Version: 5/27/21*

# I. BUDGET OVERVIEW

## A. Introduction

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

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

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

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

## B. Budget Calendar and Process

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

## **C. Budget Analysis and Financial Outlook**

### **1. Income**

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

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

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

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

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

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

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

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

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

## 2. Expenses

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

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

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

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

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

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

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

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

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

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

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

### **3. Allocations**

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

1. Staff have budgeted \$1,310,000 of the Capital Improvement & Acquisition reserve fund to meet short and long-term goals for improvements/upgrades to existing facilities and new acquisitions.
2. The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks.
3. The District has aggressively applied for park and program development grant funding. Grant funding for equipment, infrastructure, or acquisitions will be allocated to the deferred income, cash and Capital Improvement Project (CIP). Funding for staff or programs will be considered operational income.

### **4. Challenges and Opportunities**

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

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

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

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

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

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

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

### **D. Changes from preliminary budget**

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

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

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

### **E. Projections**

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

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

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

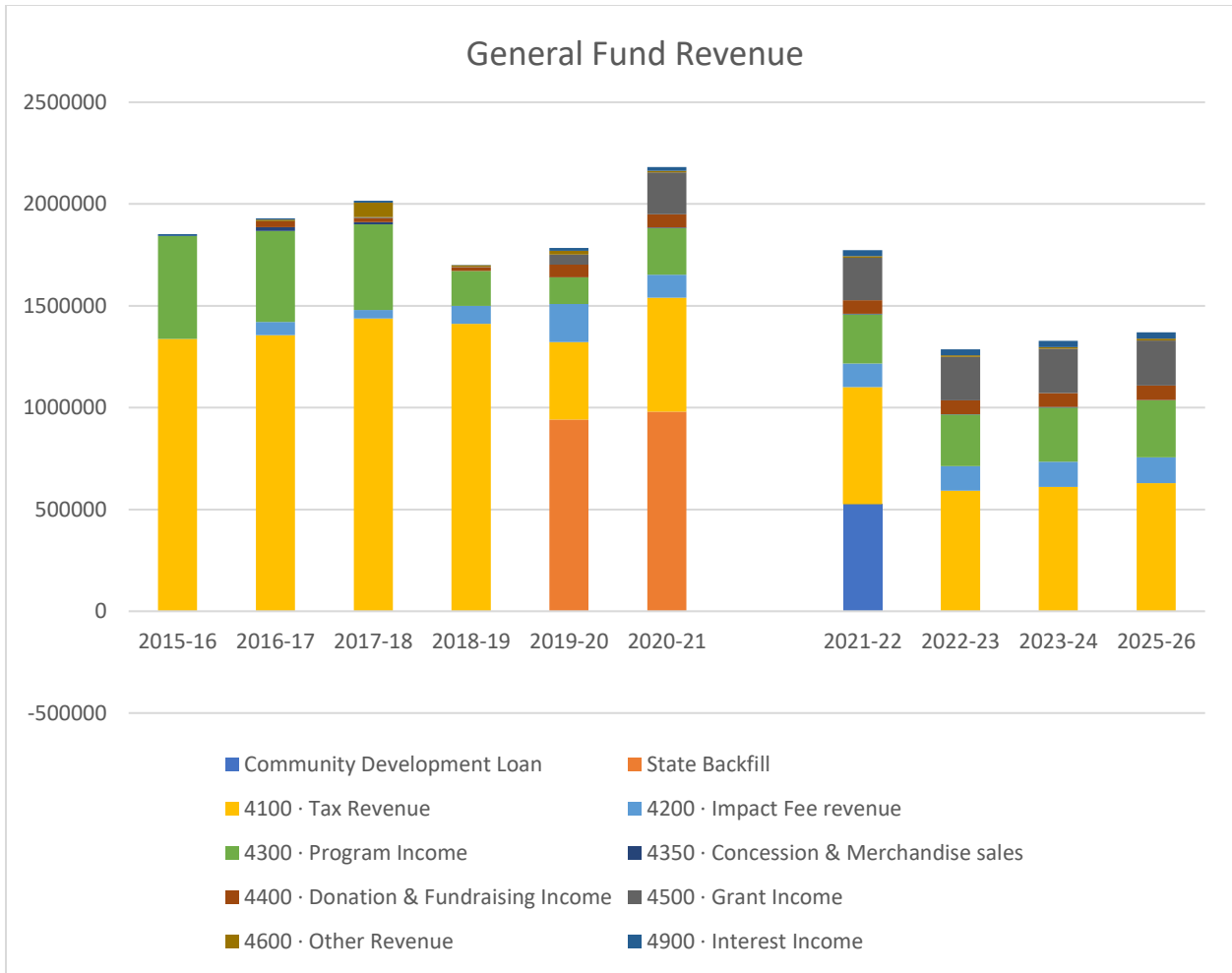


Figure 1. Estimated Revenue Projections

**F. Budget and Financial Accomplishments**

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

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



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

### **G. Recommendations**

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

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

## II. 2021-22 BUDGET

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

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

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

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

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

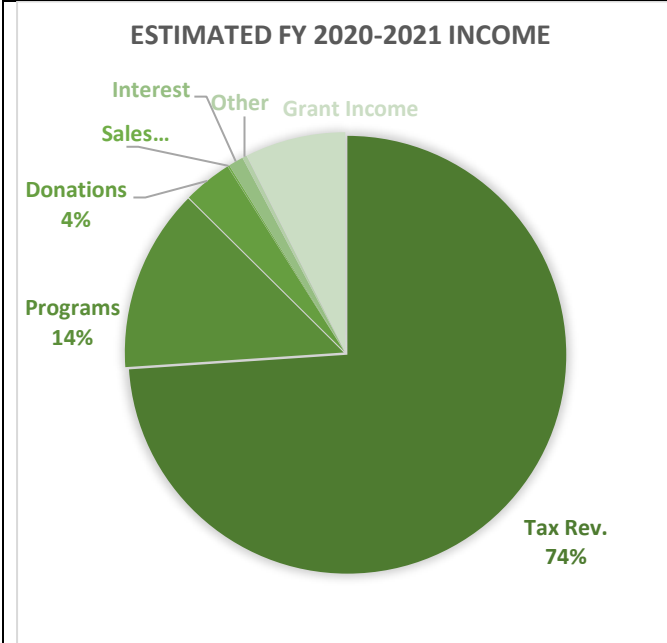


Figure 2. FY 2020-21 Estimated PRPD Income.

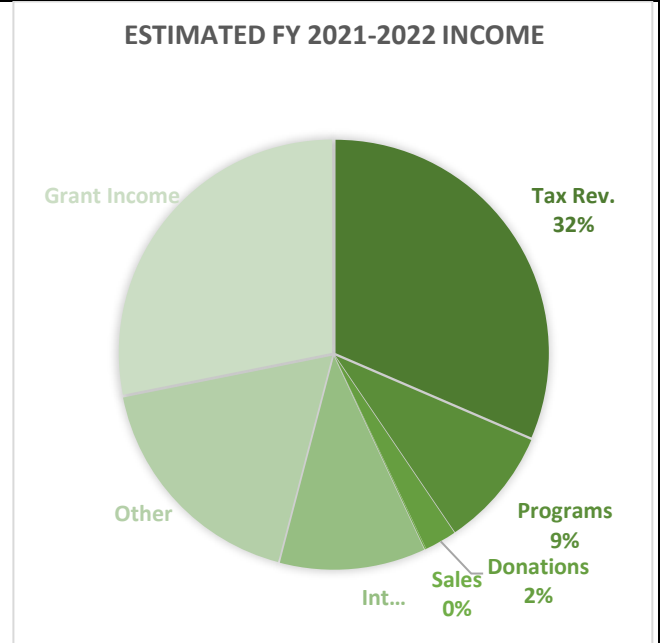


Figure 3. FY 2021-22 Estimated PRPD Income.

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

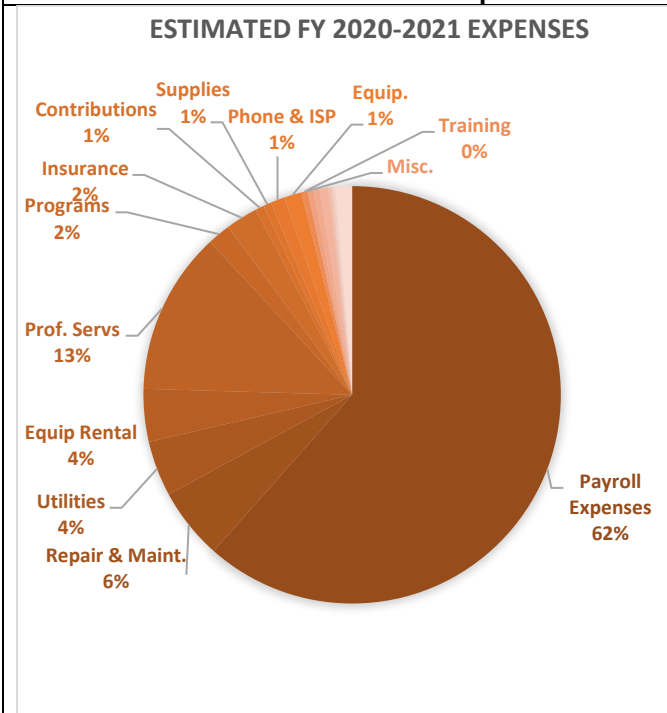


Figure 4. FY 2020-21 Estimated PRPD Expenses.

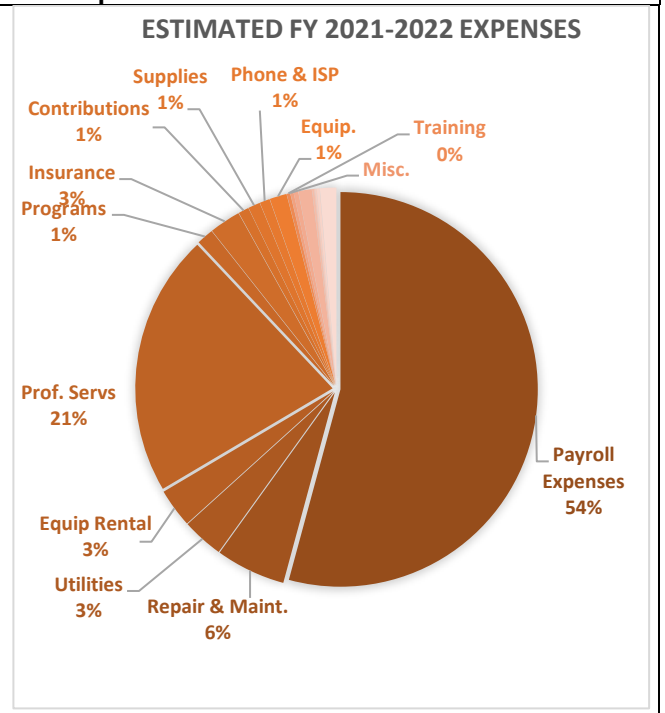


Figure 5. FY 2021-22 Estimated PRPD Expenses

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

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

**Summary****Grand Total Budget**

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

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

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

\* Additional income will be distributed per the reserve policy

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

Description	Code	FY 2019 - 2020		FY 2020 - 2021		FY 2021 - 2022	% Inc / Exp of 2020-2021	Difference FY 21-22 / FY 20-21
		Actual - as of 6/30/20	Approved	Actual - as of 5/26/21	Approved			
<b>Operating Budget</b>								
<b>Funding Resources</b>								
<b>Income</b>								
4100 - Tax Revenue	4100	1,808,133.04	1,677,300	1,420,632.65	-256,667	718,000	29.9%	42.8% ▼ -959,300
4200 - Impact Fee revenue	4200	227,012.07	113,000	150,927.18	37,927	120,000	5.0%	106.2% ▲ 7,000
4300 - Program Income	4300	137,637.85	227,500	74,651.86	-152,848	206,500	8.6%	90.8% ▼ -21,000
4350 - Concession & Merchandise sales	4350	55.50	2,100	158.00	-1,942	2,100	0.1%	100.0% = 0
4400 - Donation & Fundraising Income	4400	63,302.75	61,000	4,193.79	-56,806	55,300	2.3%	90.7% ▼ -5,700
4500 - Grant Income	4500	0.00	125,000	0.00	-125,000	642,000	26.7%	513.6% ▲ 517,000
4600 - Other Revenue	4600	596,657.16	5,500	39,497,531.16	39,492,031	405,500	16.9%	7372.7% ▲ 400,000
4900 - Interest Income	4900	49,413.14	18,600	222,144.99	203,545	251,900	10.5%	1354.3% ▲ 233,300
<b>Total Income</b>		<b>2,882,212</b>	<b>2,230,000</b>	<b>41,370,240</b>	<b>39,140,240</b>	<b>2,401,300</b>	<b>###</b>	<b>107.7% ▲ 171,300</b>
<b>Expense</b>								
5000 - Payroll Expenses	5000	804,415.84	1,077,800	837,095.00	-240,705	1,220,400	49.8%	1132% ▲ 142,600
5010 - Wages & Salaries	5010	55,557.64	60,000	63,990.75	3,991	61,800	2.1%	103.0% ▲ 1,800
5020 - Employer Taxes	5020	239,779.23	180,000	178,085.88	-1,914	257,100	8.6%	132.8% ▲ 77,100
5030 - Employee Benefits	5030	42,715.00	55,000	34,768.25	-20,232	56,700	1.9%	103.1% ▲ 1,700
5040 - Workers Comp Expense	5040	0.00	0	0	0	0	0.0%	0
5050 - Accrued Comp, Sick, & Vaca	5050	11,403.40	15,800	5,337.96	-10,462	15,800	0.5%	100.0% = 0
5060 - Other Personnel Costs	5060	1,153,871	1,388,600	1,119,278	-269,322	1,611,800	53.9%	116.1% ▲ 223,200
<b>Total 5000 - Payroll Expenses</b>	<b>5000</b>	<b>1,153,871</b>	<b>1,388,600</b>	<b>1,119,278</b>	<b>-269,322</b>	<b>1,611,800</b>	<b>53.9%</b>	<b>116.1% ▲ 223,200</b>
5100 - Program Expenses	5100	0.00	8,900	-8,900	0%	6,900	0.2%	77.5% ▼ -2,000
5110 - Concession & Merchandise E	5110	8,223.85	5,000	850.00	-4,150	6,500	0.2%	30.0% ▲ 1,500
5120 - Program Contract Labor	5120	20,679.39	26,500	24,884.03	-1,616	27,700	0.9%	104.5% ▲ 1,200
5130 - Program Supplies	5130	28,903.24	40,400	25,734	-14,666	41,100	1.4%	101.7% ▲ 700
<b>Total 5100 - Program Expenses</b>	<b>5100</b>	<b>28,903.24</b>	<b>40,400</b>	<b>25,734</b>	<b>-14,666</b>	<b>41,100</b>	<b>1.4%</b>	<b>101.7% ▲ 700</b>
5140 - Fundraising Expense	5140	6,735.12	10,800	3,813.73	-6,986	18,200	0.6%	103.4% ▲ 600
5200 - Advertising & Promotion	5200	0.00	0	0	0	11,200	0.4%	103.7% ▲ 400
5210 - Bad Debt	5210	5,154.52	4,600	5,913.45	1,313	5,200	0.2%	113.0% ▲ 600
5220 - Bank & Merchant Fees	5220	2,540.50	15,100	12,605.50	-2,495	25,600	0.9%	169.5% ▲ 10,500
5230 - Contributions to Others	5230	1,731.11	3,000	1,731.11	-1,269	7,100	0.2%	236.7% ▲ 4,100
5240 - Copying & Printing	5240	16,362.42	15,000	36,166.60	21,167	32,600	1.1%	217.3% ▲ 17,600
5260 - Dues, Mbrships, Subscr, & Pubs	5260	1,177.50	11,000	3,411.41	-7,589	8,500	0.3%	77.3% ▼ -2,500
5270 - Education, Training & Staff Dev	5270	13,480.55	15,000	2,963.06	-12,037	10,300	0.3%	68.7% ▼ -4,700
5280 - Equip., Tools & Furn (<\$5k)	5280	3,103.62	10,000	964.31	-9,036	10,300	0.3%	103.0% ▲ 300
5282 - Office ET&F	5282	13,658	5,500	17,143	11,643	21,200	0.7%	385.5% ▲ 15,700
5284 - Program ET&F	5284	30,243	30,500	21,070	-9,430	41,800	1.4%	137.0% ▲ 11,300
5286 - Small Tools & Equipment	5286	30,243	30,500	21,070	-9,430	41,800	1.4%	137.0% ▲ 11,300
<b>Total 5280 - Equip., Tools &amp; Furn (&lt;</b>	<b>5280</b>	<b>30,243</b>	<b>30,500</b>	<b>21,070</b>	<b>-9,430</b>	<b>41,800</b>	<b>1.4%</b>	<b>137.0% ▲ 11,300</b>

Description	Code	FY 2019 - 2020		FY 2020 - 2021		FY 2020 - 2021		FY 2021 - 2022		FY 21-22 / FY 20-21	
		Actual - as of 6/30/20	Approved	Actual - as of 5/26/21	Remaining	% YTD	Budget	Exp	% Inc/ of 2020-2021	% Difference	
5290 · Equipment Rental	5290	130,551.95	92,100	11,779.87	-80,320	13%	94,900	3.2%	103.0%	▲	2,800
5300 · Insurance	5300	53,460.00	56,000	72,907.00	16,907	130%	76,400	2.6%	136.4%	▲	20,400
5310 · Interest Expense	5310	499.93	900	300.14	-600	33%	1,100	0.0%	122.2%	▲	200
5320 · Miscellaneous Expense	5320	7,560.25	400	5.00	-395	1%	300	0.0%	75.0%	▼	-100
5330 · Professional & Outside services	5330										
5332 · Accounting	5332	20,595.68	24,000	54,316.76	30,317	226%	44,800	1.5%	186.7%	▲	20,800
5334 · Legal	5334	20,706.20	25,000	6,180.30	-18,820	25%	25,800	0.9%	103.2%	▲	800
5336 · Engineering Services	5336	3,860.33	100,000	4,185.00	-95,815	4%	203,000	6.8%	203.0%	▲	103,000
5338 · Other Professional & Outside	5338	84,143.91	136,000	75,064.41	-60,936	55%	365,000	12.2%	268.4%	▲	229,000
<b>Total 5330 · Professional &amp; Outside services</b>		<b>129,306</b>	<b>285,000</b>	<b>139,746</b>	<b>-145,254</b>	<b>49%</b>	<b>638,600</b>	<b>21.3%</b>	<b>224.1%</b>	<b>▲</b>	<b>353,600</b>
5340 · Postage & Delivery	5340	352.24	2,000	629.61	-1,370	31%	2,000	0.1%	100.0%	■	0
5350 · Rent-Facility use fees	5350	7,075.00	9,500	3,821.25	-5,679	40%	7,800	0.3%	82.1%	▼	-1,700
5360 · Repair & Maintenance	5360										
5361 · Building R&M	5361	16,008.55	13,000	3,776.51	-9,223	29%	24,000	0.8%	184.6%	▲	11,000
5362 · Equipment R&M	5362	9,460.60	18,000	3,379.62	-14,620	19%	19,000	0.6%	105.6%	▲	1,000
5363 · General R&M	5363	362,199.76	10,000	26,580.89	16,581	266%	21,000	0.7%	210.0%	▲	11,000
5364 · Grounds R&M	5364	44,708.53	40,000	19,952.37	-20,048	50%	57,000	1.9%	142.5%	▲	17,000
5365 · Pool R&M	5365	20,485.51	18,000	17,371.03	-629	97%	19,000	0.6%	105.6%	▲	1,000
5366 · Vehicle R&M	5366	3,567.57	10,000	7,225.14	-2,775	72%	11,000	0.4%	110.0%	▲	1,000
5367 · Janitorial	5367	10,092.01	10,510	8,728.79	-1,781	83%	11,000	0.4%	104.7%	▲	490
5368 · Security	5368	3,109.69	5,000	2,506.85	-2,493	50%	7,000	0.2%	140.0%	▲	2,000
5369 · Vandalism	5369	202.37	500	92.90	-407	19%	1,000	0.0%	200.0%	▲	500
<b>Total 5360 · Repair &amp; Maintenance</b>		<b>469,835</b>	<b>125,010</b>	<b>89,614</b>	<b>-35,396</b>	<b>72%</b>	<b>170,000</b>	<b>5.7%</b>	<b>136.0%</b>	<b>▲</b>	<b>44,990</b>
5370 · Supplies - Consumable	5370										
5372 · Office Supplies	5372	9,209.55	8,500	6,685.11	-1,815	79%	12,900	0.4%	151.8%	▲	4,400
5374 · Safety & staff supplies	5374	12,280.90	5,000	9,888.81	4,889	198%	16,500	0.6%	330.0%	▲	11,500
<b>Total 5370 · Supplies - Consumable</b>		<b>21,490</b>	<b>13,500</b>	<b>16,574</b>	<b>3,074</b>	<b>123%</b>	<b>29,400</b>	<b>1.0%</b>	<b>217.8%</b>	<b>▲</b>	<b>15,900</b>
5380 · Taxes, Lic., Notices & Permits	5380	1,957.19	3,000	5,773.50	2,774	192%	4,200	0.1%	140.0%	▲	1,200
5390 · Telephone & Internet	5390	23,422.67	25,000	14,383.40	-10,617	58%	24,800	0.8%	99.2%	▼	-200
5400 · Transportation, Meals & Travel	5400										
5402 · Air, Lodging & Other Travel	5402	7,131.33	6,000	410.91	-5,589	7%	9,000	0.3%	150.0%	▲	3,000
5404 · Fuel	5404	16,075.25	16,300	14,496.90	-1,803	89%	16,800	0.6%	103.1%	▲	500
5406 · Meals	5406	1,694.19	2,400	1,250.82	-1,149	52%	5,000	0.2%	208.3%	▲	2,600
5408 · Mileage & Auto Allowance	5408	194.13	4,300	-4,300	-4,300	0%	8,900	0.3%	207.0%	▲	4,600
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		<b>25,095</b>	<b>15,700</b>	<b>16,159</b>	<b>459</b>	<b>103%</b>	<b>39,700</b>	<b>1.3%</b>	<b>252.9%</b>	<b>▲</b>	<b>24,000</b>
5410 · Utilities	5410										
5412 · Electric & Gas	5412	54,434.23	66,000	38,661.07	-27,339	59%	60,900	2.0%	92.3%	▼	-5,100
5414 · Water	5414	6,384.20	20,000	18,463.26	-1,537	92%	24,200	0.8%	121.0%	▲	4,200
5416 · Garbage	5416	14,351.22	11,000	11,731.39	731	107%	15,200	0.5%	138.2%	▲	4,200
<b>Total 5410 · Utilities</b>		<b>75,169.65</b>	<b>120,267</b>	<b>68,855.72</b>	<b>-51,411</b>	<b>57%</b>	<b>100,300</b>	<b>3.4%</b>	<b>83.4%</b>	<b>▼</b>	<b>-19,967</b>

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



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

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

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

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

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

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

Priorities for the District in the FY2021-22 include:

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

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

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

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

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

## IV. FUNDS

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

### A. General Fund

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

### B. Accumulative Capital Outlay (ACO)

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

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

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

### C. General Reserve

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

### D. Designated Treasury Funds – Donations

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

### E. District Reserves

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

### F. Development Impact and Subdivision Fees

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

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

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

**Table 7. Current Fund Balances as of 5/26/21.****ASSETS****Current Assets****Checking/Savings**

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

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

## V. STAFF AND ORGANIZATION

### A. Paradise Recreation and Park District Description

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

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

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

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

### B. Staffing

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

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

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

Figure 6. District Boundaries and Sub-Divisions.

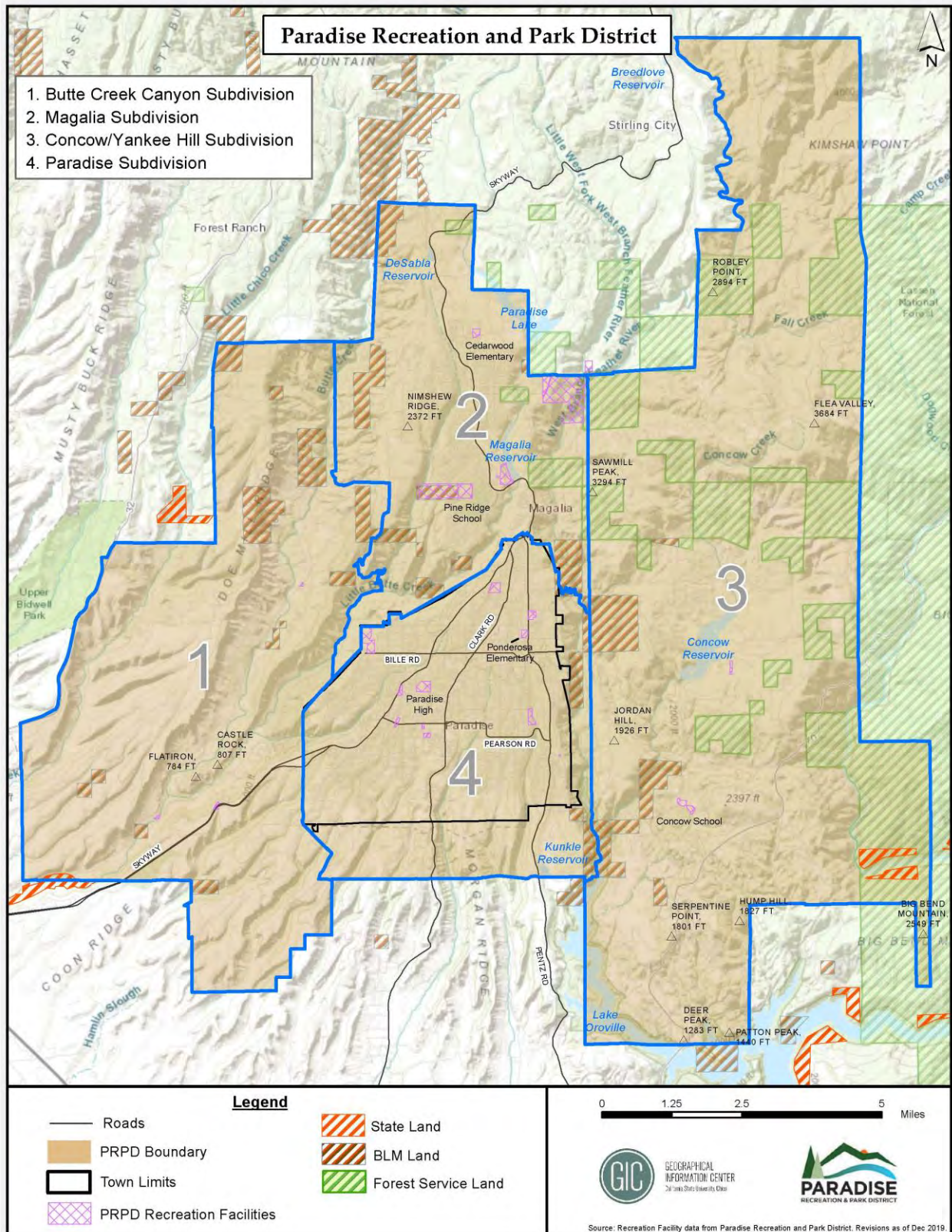
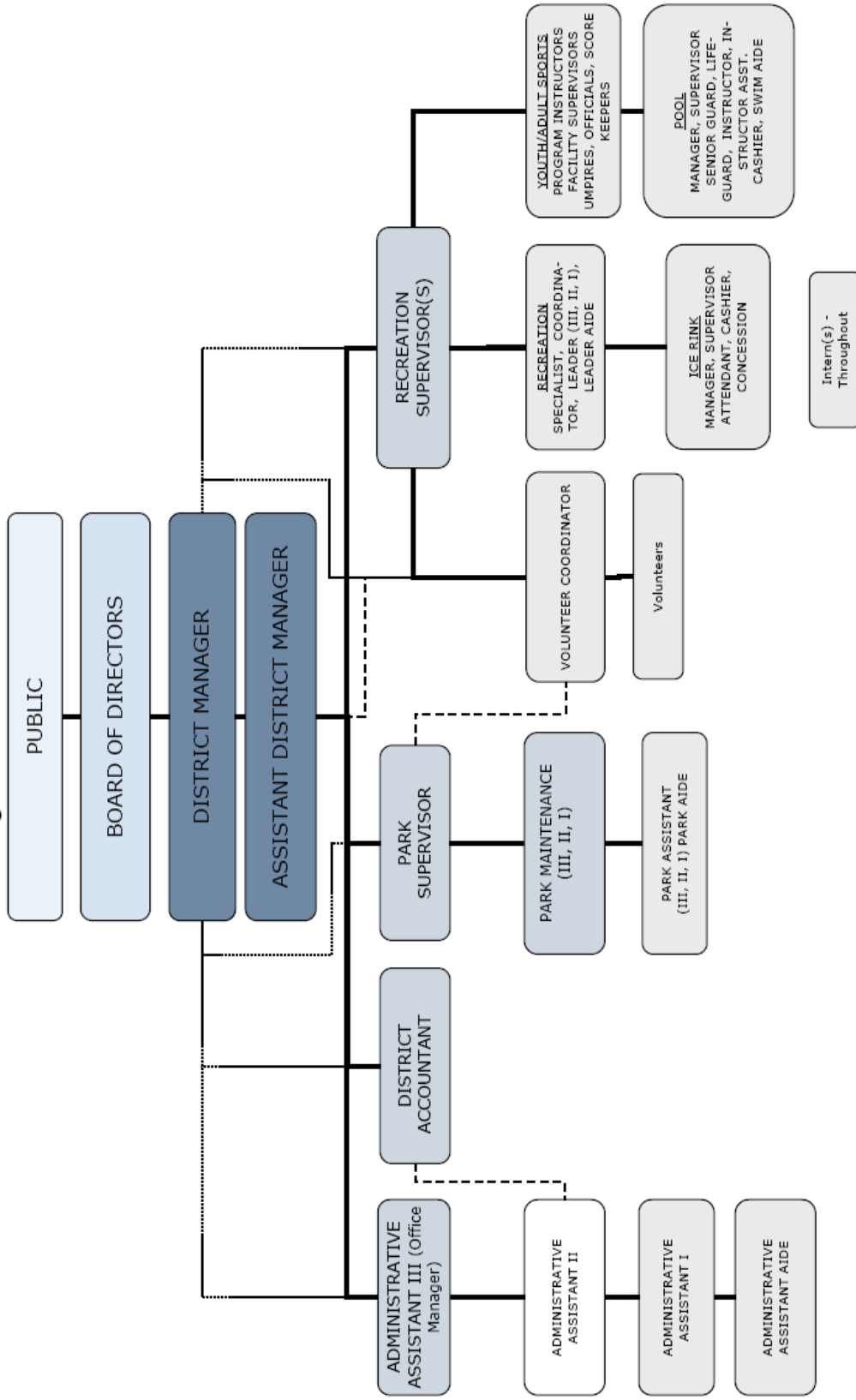


Figure 7. Paradise Recreation and Park District Service Area (Rev. Dec. 2015).



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

## PARADISE RECREATION AND PARK DISTRICT Organizational Chart



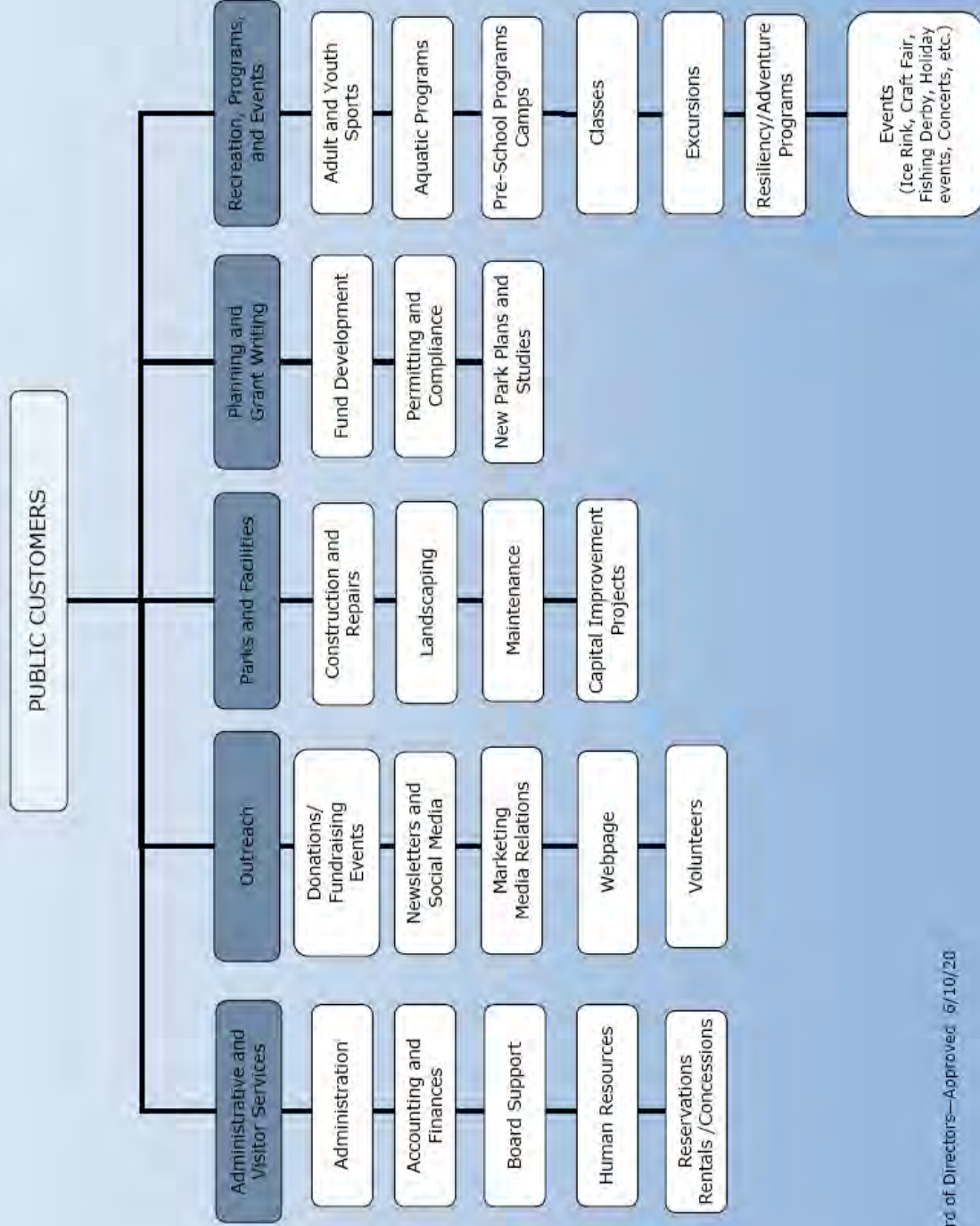
PRPD Board of Directors—Approved 6/10/20

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

6/16/2020

1

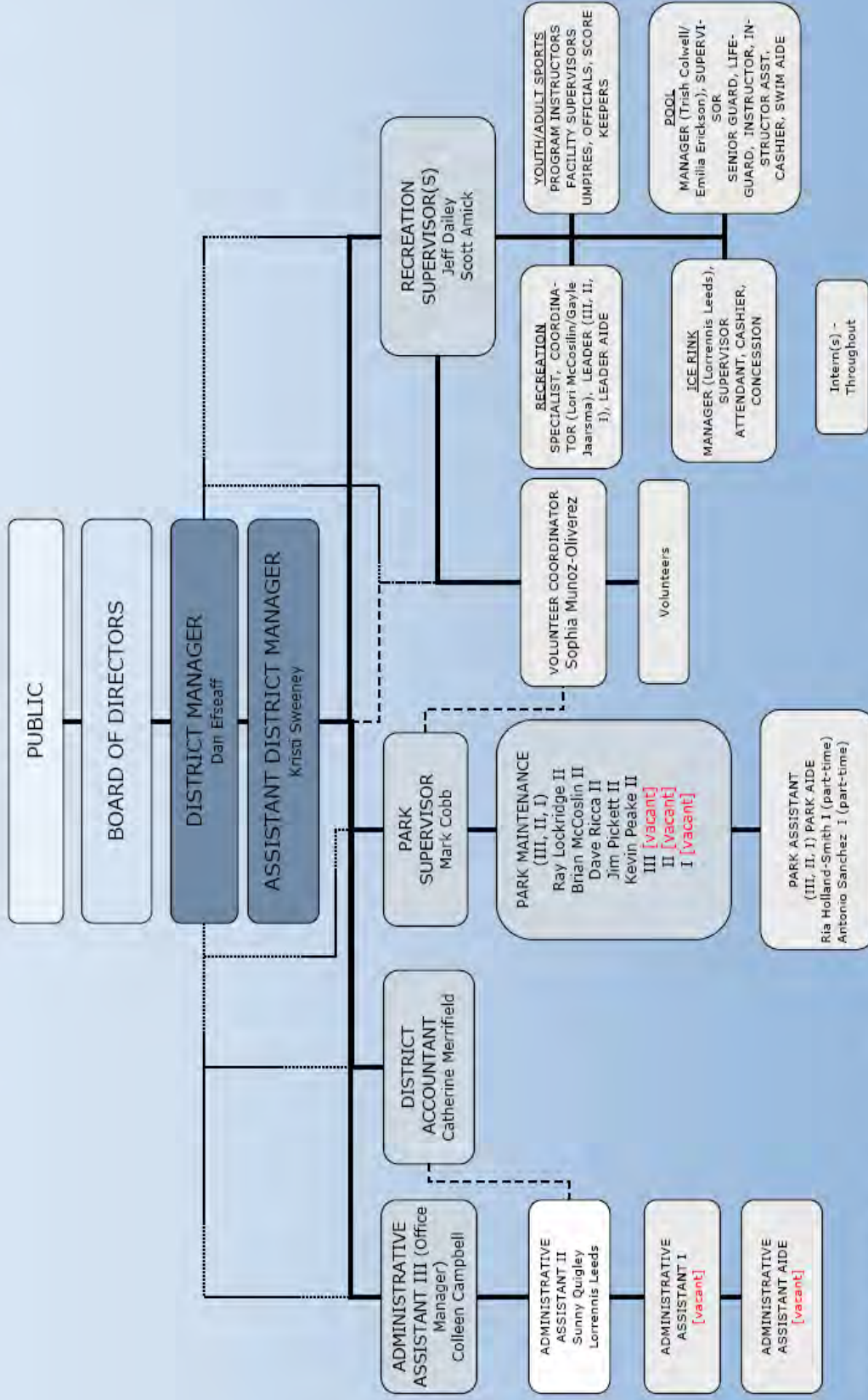
# PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



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

# PARADISE RECREATION AND PARK DISTRICT Staff Organizational Chart

5/19/20



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

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

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

2020-2021 Salary Schedule

**Paradise Recreation & Park District**

**Summary Hourly Rate Scale**

Fiscal Year - 2020-2021

Calendar Year: 2021

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

CLASSIFICATION	Area	Steps							
		1	2	3	4	5	10	15	20

**FULL-TIME - Hourly Rate**

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

**PART-TIME - Hourly Rate**

**MAINTENANCE**

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

**RECREATION**

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

**SWIM POOL**

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

**OFFICE**

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

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

## VI. REFERENCES

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

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

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Last printed 6/2/2021 1:30 PM

Documents/FY.2021-22/Budget.Report/2021-





## Paradise Recreation & Park District

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

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

### Resolution #21-06-1-501

#### Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for the 2021-2022 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 2021-2022 Budget for Fund 2510 (Exhibit A) at their regular meeting on June 9, 2021 as follows:

Salaries and Employee Benefits	\$1,611,800.00	
Services & Supplies	1,380,800.00	
Contributions to Other Agencies	25,600.00	
Debt Service	-0-	
Total Budget		<u>\$2,992,600.00</u>

**FURTHER, BE IT RESOLVED** that the Board of Directors approves and adopts funds for Fiscal Year 2021-2022 as detailed in Exhibit B.

Resolution #21-06-1-501  
June 9, 2021  
Page -2-

**FURTHER, BE IT RESOLVED** that the Board of Directors of the Paradise Recreation and Park District may modify the 2021-2022 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

The final budget was adopted on June 9, 2021 and this resolution was passed and adopted this 9<sup>th</sup> day of June 2021 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

\_\_\_\_\_  
Mary Bellefeuille, Chairperson

ATTEST:

\_\_\_\_\_  
Robert Anderson, Secretary



**Paradise Recreation & Park District - General Fund (2510) Budget**Resolution #21-06-1-501  
Attachment AFiscal Year: 2021-2022 Final - BOD  
5/26/2021**FY 2021 - 2022**

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

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

Fiscal Year: 2021-2022 Final - BOD  
5/26/2021

**FY 2021 - 2022**

Description	Code	Budget
<b>Summary</b>		
<b>Grand Total Budget</b>		
Total Income		2,401,300
Expense		
Total Salary and Benefits		1,611,800
Total Services and Supplies		1,380,800
Total Contributions to Others		25,600
Total Expense		2,992,600
<b>Total Net Operating Income and Expenses</b>		<b>-591,300</b>

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

Fiscal Year: 2021-2022 Final - BOD  
5/26/2021

**FY 2021 - 2022**

Description	Code	Budget
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**Projected Equity**

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

\* Additional income will be distributed per the reserve policy.

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

**RESOLUTION #21-05-1-501  
EXHIBIT B**

PRPD CODE	COUNTY FUND	DESCRIPTION	STARTING BALANCE 6/30/2020	CURRENT BALANCE 5/27/2021	ESTIMATED INCOME	ESTIMATED EXPENSES	ESTIMATED ENDING BALANCE 6/30/2021
<b>DESIGNATED TREASURE FUNDS:</b>							
1112	2512	Endowment Fund	53,632.13	53,632.13	30.00	0.00	53,662.13
1113	2513	Scholarship Fund	4,619.16	4,619.16	300.00	0.00	4,919.16
1114	2514	Designated Donations	73,212.00	76,152.45	55,300.00	3,000.00	128,452.45
<b>Reserves:</b>							
1151	*	CalPERS 115 Trust Capital Improvement & Acquisition	0.00	180,000.00			180,000.00
1152	*		0.00	9,485,000.00		1,310,000.00	8,175,000.00
1153	*	Current Operations Designated Projects/Special Use/Grant Matching	0.00	8,000,000.00		95,000.00	8,000,000.00
1154	*		0.00	750,000.00			655,000.00
1155	*	Future Operations	0.00	18,750,000.00			18,750,000.00
1156	*	Technology	0.00	150,000.00		5,000.00	145,000.00
1157	*	Vehicle Fleet & Equipment	0.00	750,000.00		90,000.00	660,000.00
<b>Total Designated Funds</b>			<b>131,463.29</b>	<b>38,199,403.74</b>	<b>55,630.00</b>	<b>1,503,000.00</b>	<b>36,752,033.74</b>
<b>IMPACT FEES:</b>							
1120	2520	Sub Division Fees	8,236.81	8,236.81	1,000.00	0.00	9,236.81
1121	2521	Unincorp Park Acquisition	55,136.10	49,997.18	8,000.00	30,000.00	27,997.18
1122	2522	Unincorp. Park Development	100,067.23	114,110.35	22,000.00	14,500.00	121,610.35
1124	2524	Unincorp. District Facilities Interest	45,850.09	49,090.81	6,000.00 540.00	15,500.00	39,590.81
<b>Total Unincorporated Impact Fees</b>			<b>201,053.42</b>	<b>213,198.34</b>	<b>36,540.00</b>	<b>60,000.00</b>	<b>189,198.34</b>
1126	2526	Incorp. Park Acquisition	120,955.65	137,430.15	19,000.00	60,000.00	96,430.15
1127	2527	Incorp. Park Development	359,697.75	407,228.71	50,000.00	20,000.00	437,228.71
1128	2528	Incorp. District Facilities Interest	69,084.93	80,106.45	13,000.00 1,230.00	30,500.00	62,606.45
<b>Total Incorporated Impact Fees</b>			<b>549,738.33</b>	<b>624,765.31</b>	<b>83,230.00</b>	<b>110,500.00</b>	<b>596,265.31</b>
<b>Total Impact Fees</b>			<b>759,028.56</b>	<b>846,200.46</b>	<b>120,770.00</b>	<b>170,500.00</b>	<b>794,700.46</b>
<b>TOTAL FUNDS</b>			<b>890,491.85</b>	<b>39,045,604.20</b>	<b>176,400.00</b>	<b>1,673,500.00</b>	<b>37,548,504.20</b>

\* No County Fund account number.

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



## Paradise Recreation & Park District

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

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

### Resolution #21-06-2-502

#### 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 2021-2022 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 2021-2022 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	134,734	
Impact & Development	1119	856,200	
<b>Reserves</b>	<b>1150</b>	<b>38,065,000</b>	<b>Maximum Reserve</b>
CalPERS 115 Trust	1151	180,000	500,000
Capital Improvement & Acquisition	1152	9,485,000	25,000,000
Current Operations	1153	8,000,000	8,000,000
Designated Project/Special Use/Grant Matching	1154	750,000	1,500,000
Future Operations	1155	18,750,000	25,000,000
Technology	1156	150,000	150,000
Vehicle Fleet & Equipment	1157	750,000	1,000,000
		39,665,934	

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 9<sup>th</sup> day of June, 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Mary Bellefeuille, Chairperson

\_\_\_\_\_  
Robert Anderson, Secretary

Exhibit A  
Resolution #21-06-2-502

Paradise Recreation and Park District

**2021-2022**  
**ACCUMULATIVE CAPITAL OUTLAY RESERVE**  
(Obligated)

**\* 360 STRUCTURES AND IMPROVEMENTS**

<b>STRUCTURES AND IMPROVEMENTS</b>	<b>Obligated</b>
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
<hr/>	
<b>TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:</b>	<b>\$ 606,700</b>

\* Accumulative Capital Outlay Reserve Funds are being allocated to structures, improvements and equipment to help achieve the District's long term and short term capital improvement plan.

Developed parks should have a minimum allocation of \$5,000.00 and the ACO account should not be less than \$500,000.00.



## Paradise Recreation & Park District

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

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

Exhibit B  
Resolution #21-06-2-502

To: Graciela Gutierrez, Auditor-Controller  
From: Paradise Recreation and Park District  
Date: June 9, 2021  
Subject: Provision for Reserves for Fiscal Year 2021-2022

Please make reserve provisions for the 2021-2022 budget year as follows for the Paradise Recreation and Park District:

<i>DESCRIPTION</i>	<i>BALANCE 6/30/20</i>	<i>DECREASE OR CANCEL</i>	<i>INCREASE OR NEW RESERVES</i>	<i>TOTAL 2021-2022 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>
<b>TOTAL RESERVES:</b>	<b>\$610,000.00</b>	<b>-0-</b>	<b>-0-</b>	<b>\$610,000.00</b>

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

\_\_\_\_\_  
Mary Bellefeuille, Board Chairperson

\_\_\_\_\_  
Robert Anderson, Board Secretary





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Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
Via Zoom Teleconference  
May 12, 2021

**MINUTES**

Special Notice:

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Board of Director’s Meeting to members of the public and non-essential District staff.

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to [ccampbell@paradisepprd.com](mailto:ccampbell@paradisepprd.com) before 1:00 p.m. on the day of the meeting and they will be read into the record.

Please use the link to join the webinar: <https://us02web.zoom.us/j/84518561101?pwd=YlBnYlBpM0VMVk4vNzkxd2JXRHQzQT09>  
Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose), +1 346 248 7799 US (Houston), or +1 253 215 8782 US (Tacoma)  
Meeting ID: 845 1856 1101 Password: 282411

#####

**1. CALL TO ORDER:**

The regular meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Mary Bellefeuille at 6:00 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson Bellefeuille led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present: Chairperson Mary Bellefeuille, Vice Chairperson Steve Rodowick, Secretary Robert Anderson, Director Julie Van Roekel, and Director Al McGreehan.

Absent: None

**PRPD STAFF:**

Present: District Manager Dan Efseaff, Assistant District Manager Kristi Sweeney, Office Manager Colleen Campbell, Recreation Supervisor Scott Amick, and Administrative Assistant II Lorrennis Leeds.

Present via tele-conference: Park Supervisor Mark Cobb, District Accountant Catherine Merrifield, and Recreation Supervisor Jeff Dailey.

**1.3 WELCOME GUESTS:**

Chairperson Bellefeuille welcomed the following guests:

Present: Jeff Carter, District Legal Counsel

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Present via tele-conference: Teresa Kludt, Centerville Recreation and Historical Association, Walt Schafer, Honey Run Covered Bridge Association, and John S., Citizen.

**1.4 SPECIAL PRESENTATION: None**

**2. PUBLIC COMMENT: None**

Chairperson Bellefeuille asked if there were any items to be removed and heard separately.

**3. CONSENT AGENDA**

**3.1 Board Minutes:**

**a. Regular Meeting of April 14, 2021**

**3.2 Correspondence:**

**a. Butte County Fish & Game Commission Grant Award**

**3.3 Payment of Bills/Disbursements (Warrants and Checks Report) – Payroll Checks and Payables Checks #052274 to and including #052351; and Check #900650 to and including #900660 in the total amount of \$172,672.22 including reported refunds and voided checks.**

**3.5 Information Items (Acceptance Only):**

**A. Safety Committee Meeting Draft Minutes of April 15, 2021**

Seeing and hearing none, Chairperson Bellefeuille stated she would entertain a motion on the Consent Agenda.

**MOTION:**

Director McGreehan moved to approve the Consent Agenda as presented. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

To accommodate guests in the audience, Chairperson suggested the Board hear Old Business at this time. The Board concurred and Chairperson Bellefeuille directed the Board's attention to Old Business, 8.1.

**8. OLD BUSINESS**

**8.1 Centerville Recreation and Historical Association Agreement – Approve agreement and funding support in the amount of \$5,000.00 and extend the agreement for Fiscal Year 2021-2022.**

The Board welcomed representative Teresa Kludt to provide an oral report.

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Ms. Kludt thanked the Board for their consideration of funding support and stated the Centerville Recreation and Historical Association reviewed and approved the agreement.

After a brief discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Vice Chairperson Rodowick moved to approve the agreement and funding extension as presented. The motion was seconded by Director McGreehan and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**8.2 Honey Run Covered Bridge Association Agreement – Approve agreement and funding support in the amount of \$5,000.00 and extend the agreement for Fiscal Year 2021-2022.**

The Board welcomed representative Walk Schafer to provide an oral report.

Mr. Schafer thanked stated the Honey Run Covered Bridge Association reviewed and approved the agreement. Mr. Schafer also provided a brief update on the reconstruction of the covered bridge.

Seeing no further discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to approve the agreement and funding extension as presented. The motion was seconded by Secretary Anderson and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**4. COMMITTEE REPORTS**

**4.1 Finance Committee (Rodowick/McGreehan) – The Committee met on April 8, 2021 to (1) Continue review of Reserve Policy and resolution for Board consideration and possible approval; and (2) Review 2021-2022 draft budget and short- and long-term capital improvements.**

The Board concurred to receive this report as presented.

**4.2 Personnel Committee (Bellefeuille/Van Roekel) – The Committee met on April 20, 2021 and April 27, 2021 in Closed Session pursuant to California Government Code Section 54957, District Manager Evaluation and Employment Agreement.**

The Board concurred to receive this report as presented.

**4.3 Recreation and Park Committee (Anderson/Rodowick) – The Committee met on April 22, 2021 in Closed Session pursuant to California Government Code Section 54956.8 – Potential**

004789

**interest in real estate negotiations related to park expansion within the unincorporated areas of the District.**

The Board concurred to receive this report as presented.

**4.4 Recreation and Park Committee (Anderson/Rodowick) – The Committee met on May 4, 2021 at Moore Road Ballfield and Bille Park to complete a site visit/ground truthing at these locations.**

The Board concurred to receive this report as presented.

**5. REPORTS**

**5.1 District Report**

The Board concurred to receive this report as presented.

**5.2 Board Liaison Reports (Oral Reports)**

- Director McGreehan reported he attended a LAFCO meeting on May 6, 2021 where the Commission appointed an alternate public member to serve, adopted the final 2021-2022 budget; and approved two annexations.
- Director Bellefeuille reported she attended a Upper Ridge Community Council planning meeting.

**9. NEW BUSINESS**

**9.1 Approve 2021-2022 Preliminary Budget and Set Public Hearing – The PRPD Board of Directors will consider adopting the 2021-2022 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date for June 9, 2021 during the regularly scheduled Board meeting at which time the adoption of the final budget for 2021-2022 may follow the public hearing.**

District Manager Efseaff summarized the written documentation presented to the Board.

After a brief discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director Van Roekel moved to adopt the 2021-2022 Preliminary Budget as presented and set a public hearing date for June 9, 2021 during the regularly scheduled Board meeting at which time the adoption of the final budget for 2021-2022 may follow the public hearing. The motion was seconded by Chairperson Bellefeuille and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**9.2 Moore Road Softball Field Lighting – Request for Bids – Staff seeks Board approval of the Request for Bid [RFB] document outlining the District preferences for new softball field lighting at Moore Road Park.**

Assistant District Manager Sweeney summarized the written documentation presented to the Board.

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After a brief discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Vice Chairperson Rodowick moved to approve the Request for Bid for lighting upgrade at Moore Road Ballpark and directed staff to put the RFB out to bid. The motion was seconded by Director McGreehan and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**9.3 Resolution #21-05-1-497 – Public Records Policy – Approve and adopt resolution for the Public Records Policy to provide clarity for the public on the process to request and District staff process to comply with public document requests.**

Assistant District Manager Sweeney summarized the written documentation presented to the Board. The Board recommended minor changes to the policy which included (1) the addition of the word ‘form’ after ‘Public Records Review’ on page 2, item 4; (2) typographical error under FEES, to capitalize the word ‘Where’ on page 2; and delete the cost of \$.25 per page and add ‘cost for reproduction’

Seeing no further discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to approve and adopt resolution #21-05-1-497 as amended after review by District legal counsel. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**9.4 Resolution #21-05-2-498 – Federal Funds Procurement Policy – Approve and adopt resolution for the Federal Funds Procurement Policy to ensure district access to federal grant awards.**

Assistant District Manager Sweeney summarized the written documentation presented to the Board.

After a brief discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to approve and adopt resolution #21-05-2-497 after review by District legal counsel. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

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**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**9.5 Noble Park Initial California Environmental Quality Act (CEQA) Study – Staff seeks Board review and approval of the Nobel Park CEQA Study.**

Assistant District Manager Sweeney summarized the written report presented to the Board.

The Board had open dialog with staff and concurred to amend the study to include the notation of Pentz Road being classified a scenic highway as indicate in the Town of Paradise General Plan, and also the Requirement of a Conditional Use Permit from the Town of Paradise.

Seeing no further discussion, Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director Van Roekel moved to approve the Nobel Park Initial California Environmental Quality Act (CEQA) Study as amended. The motion was seconded by Secretary Anderson and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**9.6 CARPD Call For Nominations – The California Association of Recreation and Park Districts [CARPD] is seeking nominations for individuals to serve on their Board of Directors. Nominees must be affiliated (as Board of Directors, employees or otherwise) with active members in good standing. Any member district wishing to submit a nomination should forward a letter of nomination and a copy of its Board Resolution supporting the nomination directly to CARPD no later than Friday, June 18, 2021.**

After a brief discussion Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Chairperson Bellefeuille moved to decline the invitation to submit a nomination. The motion was seconded by Director McGreehan and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**10. BOARD COMMENT**

Staff reported that seven applications have been received for consideration for the Board vacancy. Deadline to submit is May 28, 2021.

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Director McGreehan suggested staff consider a special Board meeting to interview these candidates for possible appointment.

## 9. NEW BUSINESS

### 9.7 Resolution #21-05-3-499 – Julie Van Roekel – Approve and adopt resolution recognizing Julie Van Roekel for her 8 years of service as a Board Member of the Paradise Recreation and Park District.

Chairperson Bellefeuille presented Director Van Roekel with a commemorative plaque and read the resolution into the record:

#### RESOLUTION #21-05-3-499

#### A RESOLUTION OF RECOGNITION FOR JULIE VAN ROEKEL AND HER SERVICE AS A BOARD MEMBER

**WHEREAS**, Julie Van Roekel has served on the Paradise Recreation and Park District Board of Directors for eight years from 2013 - 2021; and

**WHEREAS**, the Paradise Recreation and Park District Board of Directors wishes to recognize her for her valuable contributions to the community and to the Paradise Recreation and Park District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT** that Julie Van Roekel be recognized for her eight years of valuable contributions to the community and to the Paradise Recreation and Park District.

**APPROVED AND ADOPTED** at a regular meeting of the Board of Directors of the Paradise Recreation and Park District the 12<sup>th</sup> day of May 2021.

#### **MOTION:**

Chairperson Bellefeuille moved to approve and adopt resolution #21-05-3-499 as presented. The motion was seconded by Vice Chairperson Rodowick and carried with 4 ayes and abstention.

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**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, abstain; and Director Al McGreehan, aye.

**RECESS:**

Chairperson Bellefeuille directed the Board to a short recess at 7:06 p.m.

The public meeting was reconvened by Chairperson Bellefeuille at 7:17 p.m.

**6. CLOSED SESSION**

Chairperson Bellefeuille called the Board into Closed Session at 7:18 p.m.

- 6.1 54956.8- Litigation – Gilbert vs. PRPD.
- 6.2 54956.8- Potential interest in real estate negotiations related to park expansion within the unincorporated areas of the District.
- 6.3 54957.6- Employee salary and wage negotiations for Fiscal Year 2021-2022
- 6.4 54857- District Manager Evaluation and Employment Agreement.

**7. REPORT ON CLOSED SESSION**

The Board reconvened the public meeting at 10:26 p.m. Chairperson Bellefeuille reported that the Board reviewed information and provided staff direction on the listed items. The Board will consider action for the potential interest in real estate negotiations related to park expansion within the unincorporated areas of the District under New Business, item 9.8.

**NEW BUSINESS**

- 9.8 Potential Tax Defaulted Land Acquisitions – The Board will consider authorizing the District Manager to act on behalf of the District on potential tax defaulted land acquisitions within District boundaries.**

Directors discussed the need for a resolution which District legal counsel Jeff Carter noted can be signed after the meeting. Seeing or hearing no further discussion Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to authorize the District Manager to act on behalf of the District on potential tax defaulted land acquisitions within District boundaries. The motion was seconded by Director Van Roekel and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

- 9.9 District Manager Evaluation and Employment Agreement – The Board will evaluate the District Manager’s performance and consider potential changes to the employment agreement and possible approval.**



**004794**

The Board provided a positive review of District Manager Efseaff’s performance during a challenging period and noted that the performance exceeds expectations. Seeing or hearing no further discussion Chairperson Bellefeuille stated she would entertain a motion.

**MOTION:**

Director McGreehan moved to authorize an amendment to increase the District Manager’s annual pay to \$110,000.00 effective July 1, 2021. The motion was seconded by Vice Chairperson Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson Mary Bellefeuille, aye; Vice Chairperson Steve Rodowick, aye; Secretary Robert Anderson, aye; Director Julie Van Roekel, aye; and Director Al McGreehan, aye.

**11. ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 10:40 p.m. by Chairperson Bellefeuille until the next regular Board meeting scheduled on June 9, 2021 at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center, (6626 Skyway, Paradise, California).

\_\_\_\_\_  
Mary Bellefeuille, Chairperson

\_\_\_\_\_  
Robert Anderson, Secretary



**PARADISE RECREATION & PARK DISTRICT**  
**COUNTY MONTHLY CHECK REGISTER**

**Fund 2510**

**May**

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
052352-052366	5/5/2021		Payroll Summary	10,565.92	0.00	0.00	10,565.92	
*****								
Direct Deposit	5/5/2021		Payroll Summary	17,433.43	0.00	0.00	17,433.43	
*****								
052393-052407	5/19/2021		Payroll Summary	10,709.25	0.00	0.00	10,709.25	
*****								
Direct Deposit	5/19/2021		Payroll Summary	15,212.16	0.00	0.00	15,212.16	
*****								
052367	5/7/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052368	5/7/2021		VISION SERVICE PLAN	170.23			170.23	
052369	5/7/2021		PREINCIPAL LIFE INSUANCE CO	133.12			133.12	
052370	5/7/2021		THOMAS ACE HARDWARE		2,222.96		2,222.96	
052371	5/7/2021		KELLER SUPPLY COMPANY		2,547.51		2,547.51	
052372	5/7/2021		INLAND BUSINESS SYSTEMS		30.05		30.05	
052373	5/7/2021		JESS MERCER		25.00		25.00	A
052374	5/7/2021		NORTHSTATE GROCERY INC		222.34		222.34	
052375	5/7/2021		COMCAST		89.83		89.83	
052376	5/7/2021		SPEC WEST CONCRETE SYSTEM		240.82		240.82	
052377	5/7/2021		PARADISE RECREATION & PARK	17,433.43			17,433.43	B
052378	5/7/2021		SUSAN FREED		61.00		61.00	Refund
052379	5/7/2021		ALHAMBRA		93.96		93.96	
052380	5/7/2021		AT&T		79.57		79.57	
052381	5/7/2021		BOB'S CONCRETE PUMPING INC		450.00		450.00	
052382	5/7/2021		VERIZON WIRELESS		84.24		84.24	
052383	5/7/2021		AT&T		601.59		601.59	
052384	5/7/2021		MELTON DESIGN GROUP		3,690.00		3,690.00	
052385	5/7/2021		ACME TOILET RENTALS LLC		414.40		414.40	
052386	5/7/2021		CHICO ENVIRONMENTAL		7,965.00		7,965.00	
052387	5/7/2021		NORMAC INC		332.08		332.08	
052388	5/7/2021		DE LAGE LANDEN FINANCIAL		233.68		233.68	
052389	5/7/2021		MIKE GOGGIA TREE SERVICE		1,600.00		1,600.00	
052390	5/7/2021		CHICO RENT A FENCE		216.00		216.00	
052391	5/7/2021		BSN SPORTS LLC		670.09		670.09	
052392	5/7/2021		O'REILLY AUTO PARTS		30.67		30.67	
052409	5/21/2021		VOYA INSTITUTIONAL TRUST CO	340.00			340.00	
052410	5/21/2021		PREMIER ACCESS INSURANCE CO	1,152.54			1,152.54	
052411	5/21/2021		PARADISE RECREATION & PARK	15,242.16			15,212.16	B
052412	5/21/2021		LAURA MCINTYRE		65.00		65.00	
052413	5/21/2021		GRANT MANAGEMENT ASSOC		20,037.50		20,037.50	C
052414	5/21/2021		STAPLES & ASSOCIATES INC		421.67		421.67	
052415	5/21/2021		STAPLES CONSTRUCTION CO INC		24,943.39		24,943.39	D
052416	5/21/2021		LORRENNIS LEEDS		127.59		127.59	A
052417	5/21/2021		ENTERPRISE RECORD		359.44		359.44	
052418	5/21/2021		CPRS		855.00		855.00	
052419	5/21/2021		NUTRIEN AG SOLUTIONS INC		888.93		888.93	
052420	5/21/2021		CASCADE ATHLETIC SUPPLY		1,508.66		1,508.66	
052421	5/21/2021		EMPLOYMENT DEVELOPMENT		562.40		562.40	
052422	5/21/2021		TYLER WOODCOX		44.19		44.19	A
052423	5/21/2021		ALPINE PORTABLE TOILET SERV		315.00		315.00	
052424	5/21/2021		CLARK PEST CONTROL		265.00		265.00	
052425	5/21/2021		AT&T		131.33		131.33	
052426	5/21/2021		ALHAMBRA		115.84		115.84	
052427	5/21/2021		CENTERVILLE RECREATION		3,750.00		3,750.00	E

052428	5/21/2021	HONEY RUN COVERED BRIDGE		5,000.00		5,000.00	E
052429	5/21/2021	AWARDS COMPANY		40.70		40.70	
052430	5/21/2021	JC NELSON SUPPLY CO		1,468.90		1,468.90	
052431	5/21/2021	CARDMEMBER SERVICE		1,163.00		1,163.00	
052432	5/21/2021	UMPQUA BANK		8,707.34		8,707.34	
052433	5/21/2021	VERIZON WIRELESS		362.47		362.47	
052434	5/21/2021	KELLER SUPPLY COMPANY		2,066.16		2,066.16	
052435	5/21/2021	COMPUTERS PLUS		60.00		60.00	
052436	5/21/2021	CEDAR CREEK		1,651.65		1,651.65	
052437	5/28/2021	PRINCIPAL LIFE INSURANCE CO	133.12			133.12	
052438	5/28/2021	VISION SERVICE PLAN	170.23			170.23	
052439	5/28/2021	KELLER SUPPLY COMPANY		2,547.91		2,547.91	
052440	5/28/2021	VALLEY TRUCK & TRACTOR CO		213.88		213.88	
052441	5/28/2021	PG&E		5,567.75		5,567.75	
052442	5/28/2021	RECYCLE AWAY LLC		162,750.13		162,750.13	F
052443	5/28/2021	LORRENNIS LEEDS		25.20		25.20	Refund
052444	5/28/2021	BELLEFEUILLE, MARY		50.00		50.00	Refund
052445	5/28/2021	REDLINE INSTALLATIONS		285.36		285.36	Refund
052446	5/28/2021	TYLER WOODCOX		5.91		5.91	A
052447	5/28/2021	CHICO STATE ENTERPRISES		1,843.00		1,843.00	
052448	5/28/2021	STREAMLINE		360.00		360.00	
052449	5/28/2021	JENNIFER ARBUCKLE		950.00		950.00	
052450	5/28/2021	NORTHERN RECYCLING & WASTE		1,230.19		1,230.19	
052451	5/28/2021	NORTHSTATE AGGREGATE		129.30		129.30	
052452	5/28/2021	A HUNDRED WOLVES		901.26		901.26	
052453	5/28/2021	KEVIN SHARRAH DESIGNS		351.78		351.78	
052454	5/28/2021	OFFICE DEPOT		397.73		397.73	
052455	5/28/2021	AT&T		37.85		37.85	
052456	5/28/2021	AT&T		601.59		601.59	
052457	5/28/2021	COMCAST		89.83		89.83	
052458	5/28/2021	REDLINE INSTALLATIONS		177.12		177.12	Refund
052459	5/28/2021	FOOTHILL MILL & LUMBER CO		256.93		256.93	
052460	5/28/2021	MT LASSEN TROUT FARMS INC		3,000.00		3,000.00	
052461	5/28/2021	PARADISE IRRIGATION DISTRICT		1,884.22		1,884.22	
052462	5/28/2021	NORTSTAR ENGINEERING		255.00		255.00	
900661	5/7/2021	ACH STATE PR TAX	1,038.05			1,038.05	
900662	5/7/2021	ACH FED PR TAX	7,751.58			7,751.58	
900663	5/7/2021	ACH CALPERS	12,294.92			12,294.92	
900664	5/7/2021	ACH CALIFORNIA STATE DISBURS.	118.61			118.61	
900665	5/18/2021	ACH CALPERS	5,020.65			5,020.65	
900666	5/24/2021	ACH STATE PR TAX	949.83			949.83	
900667	5/24/2021	ACH FED PR TAX	7,115.76			7,115.76	
900668	5/24/2021	ACH CALIFORNIA STATE DISBURS.	118.61			118.61	
*****							
<b>TOTALS</b>				<b>69,522.84</b>	<b>280,723.89</b>	<b>0.00</b>	<b>350,216.73</b>
<b>GRAND TOTALS</b>				<b>90,798.01</b>	<b>280,723.89</b>	<b>0.00</b>	<b>371,491.90</b>

Refunds = 598.68

## Notes:

- A) Reimbursements
- B) Transferring funds to the Five Star Bank account for direct deposit payroll
- C) Grant writing services
- D) Removing light poles from Moore Road Ballpark
- E) Retro pay for quarterly contributions
- F) New trash/recycle cans for parks, Grant will reimburse.



# Paradise Recreation & Park District

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

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

## SAFETY COMMITTEE MEETING Report/Minutes

DRAFT

- DATE:** May 20, 2021 at 8:30 a.m.
- LOCATION:** Terry Ashe Recreation Center – (Via TEAMS)
- ATTENDANCE:** Dan Efseaff, District Manager  
Kristi Sweeney, Assistant District Manager  
Jeff Dailey, Recreation Supervisor  
Mark Cobb, Park Supervisor  
Colleen Campbell, Office Manager
- ABSENT:** Kristi Sweeney, Assistant District Manager  
Mary Cobb, Park Supervisor
- FACILITATOR:** Dan Efseaff, District Manager

#####

1. **MINUTES:**
  - By unanimous vote of the members present, the April 15, 2021 Safety Committee Minutes were approved.
  
2. **SAFETY AND HEALTH ISSUES DISCUSSED:**
  - a. THE FOLLOWING SAFETY MEETINGS WERE HELD:
    - April 30, 2021 Trailer Usage and Safety (Maintenance Staff Mtg)  
by Kevin Peake, Park Maintenance
    - May 12, 2021 Fire Season Preparedness (Staff Meeting)  
by Scott Amick, Recreation Supervisor
    - May 14, 2021 Crew Safety (Maintenance Staff Meeting)  
by Dave Ricca, Park Maintenance
  
  - b. DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:
    - Site Inspections completed since last meeting:
    - Moore Road Park Horse Arena April 20, 2021

- Moore Road Ball Parks April 20, 2021
- Terry Ashe Recreation Center April 23, 2021
- Paradise Swim Pool April 27, 2021
- Oak Creek Park April 30, 2021
  
- Next inspection(s) due: None
  
- Maintenance Safety Request Forms since last meeting:
  - TARC - Replaced Chain Ladder – Completed 03/25/21
  - Aquatic Park – Replaced Park Slide – Completed 04/27/21

c. **ACCIDENT/INCIDENT REPORTS:**

- One internal incident was reported since last meeting for documentation purposes only
  - 04/29/21 Maintenance staff member jack-knifed trailer hitting District vehicle (documentation only)

d. **WORKERS' COMPENSATION REPORTS:**

- March 2021. No new claims since last meeting. One of the outstanding claims (hernia) is closing as the employee has been released to return to work. The remaining outstanding claim is from 2011.

**3. MISCELLANEOUS:**

- a. The Moore Road Park will be closed periodically through mid-June for CalOES work to remove 85 trees.
- b. Injury and Illness Prevention Program Manual Revision Update:  
The Committee will review revisions at the June meeting.

Next Safety Meeting Date: June 17, 2021

Facilitator: Colleen Campbell

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Colleen Campbell, Safety Committee Secretary

---

Date:

cc: CAPRI  
PRPD Board 06/09/21 – Draft Copy

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC\\_21\\_0520/Safety.Minutes.DRAFT\\_2021\\_0520.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2021/SC_21_0520/Safety.Minutes.DRAFT_2021_0520.docx)

# Staff Report

**May 13, 2021**



DATE: 5/17/2021  
 TO: PRPD Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Finance Committee (Rodowick/McGreehan)  
 May 13, 2021 at 2:00 p.m.

**Attendance:** Committee Members: Steve Rodowick, Chairperson; and Al McGreehan, Member  
 Staff Members: Dan Efsseff, District Manager; Kristi Sweeney, Assistant District Manager; and Catherine Merrifield, District Accountant

The Committee was called to order 2:05 p.m.

**The Committee will meet to:**

**1. Review of Fiscal Year 2021-2022 Overall Budget Summary, Capital Improvement Project (CIP) budget details, Organizational Chart, and Salary Scale.**

Staff presented a copy of the draft CIP budget details, overall budget summary, organizational chart, and salary scale. Committee members recommended the inclusion of a narrative description of what “unidentified” funding sources means in the CIP budget details section of the draft budget, as well as a timeline for CIP project phases.

While reviewing the proposed salary scale and organizational chart, Committee members recommended that the Personnel Committee accept proposed salary scale adjustment and consider a base step increase for part-time staff. The current baseline step rate is \$0.15 per year for up to three years. Chairperson Rodowick suggested a \$0.50 step increase per year for part-time staff to increase retention and recruitment for these positions, given the lack of local population that are available to fill these positions. Staff had also proposed extending the steps from 3 years to 5 years for permanent part-time staff, which Committee members found agreeable.

The Committee adjourned at 3:27 p.m.

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2021/\\_FC\\_2021\\_0513/Finance.Committee.Report\\_2021.0513.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2021/_FC_2021_0513/Finance.Committee.Report_2021.0513.docx)  
 5/17/2021





# Staff Report

## May 18, 2021



DATE: 5/19/2021  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Personnel Committee Report

### Attendance:

- Committee Members: Mary Bellefeuille, Chairperson; Al McGreehan, Member
- PRPD Staff: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; Catherine Merrifield, District Accountant

The start of the meeting was convened at 4:02 pm.

The Committee met to:

#### 1. Review revisions to Park Maintenance Supervisor, Park Maintenance I, II, and III, Park Maintenance Assistant I, II, III, and Recreation Specialist job descriptions.

Staff presented updated job descriptions to Committee members. Committee members provided direction to staff on edits that would improve the job descriptions and provide continuity across all job descriptions. Committee members concurred that the full Board should wait to review all updated job descriptions at once to ensure that any new updates to job descriptions that should be applied to all can be implemented before the full Board considers the updated job description versions and considers approval.

The meeting moved to closed session at 4:59 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 meeting returned from closed session at 6:20 pm.

### REPORT ON CLOSED SESSION:

Chairperson Mary Bellefeuille reported that the Committee provided direction and guidance to staff to return with more information for the next Personnel Committee meeting on May 25, 2021. The Personnel Committee also reported that the representative requests on changes to the Paid Time Off policy will be examined within the next FY with the PC.

The meeting adjourned at 6:21 pm.

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Personnel/2021/PC\\_21.0518/PC.Committee Staff.Report.2021.0518.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2021/PC_21.0518/PC.Committee Staff.Report.2021.0518.docx)  
 5/19/2021



# Staff Report

## June 10, 2021



DATE: 5/27/2021  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Personnel Committee Report

### Attendance:

- Committee Members: Mary Bellefeuille, Chairperson; Al McGreehan, Member
- PRPD Staff: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; Catherine Merrifield, District Accountant; Jeff Dailey, Recreation Supervisor

The start of the meeting was convened at 12:32 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 meeting returned from closed session at 1:46 pm.

### REPORT ON CLOSED SESSION:

Chairperson Mary Bellefeuille reported that the Committee provided staff direction.

The meeting adjourned at 1:47 pm.

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Personnel/2021/PC\\_21.0525/PC.Committee Staff.Report.2021.0525.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2021/PC_21.0525/PC.Committee Staff.Report.2021.0525.docx)  
 5/27/2021



**District Manager's Report****Meeting Date: June 9, 2021**

DATE: 5/28/2021  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

**Monthly Report****1. Updates**

- a. PG&E Potential Pearson Rental – PG&E approached the District about utilizing our recently acquired Pearson property (Oak Creek Park) to utilize as a staging area. The agent agreed to an increase to \$2,500 for two and a half months, provisions for grazing access, however, they appeared to not want to comply with the request from the BOD for an access and encroachment permit from the Town. Therefore, the request was cancelled.

**2. Administrative and Visitor Services**

- a. The District continues to see an increase in park rentals and staff are processing these requests in compliance with our current COVID tier level (Orange) parameters.

**3. Finance**

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), and Recovery Project for the Fiscal Year (Attachment D).
- b. Click here to add revenue information.
- c. A check was made to Recycle Away in the amount of \$162,750.13. This is for new trash/recycle cans at most of the parks. The CAL Recycle grant will be reimbursing PRPD the amount paid.
- d. Impact Fees (May) - \$16,451.67.
- e. Investments –
- i. Five Star Bank Interest deposits: Investment Money Market = \$12,589.80 and Grant Money Market = \$65.30.
- f. Budget – While the budget will be considered at this meeting, Staff thought it would be instructive to BOD members to see the comparison between budgeted and actual amounts since FY 2010-11 to this year (Attachment E)

**4. Parks (Maintenance and Operations)**

- a. Tree Removal – Staff worked with the Tree Removal program to remove hazard trees at Oak Creek Park and Moore Road Park (85 trees) and to discuss trail locations and the finished condition. Work should be completed by the end of May. Oak Creek will likely have goats on the site by the end of summer to reduce fuels on site.
- b. Moore Road. Ballfield #1 - Following the removal of the hazardous light poles, our maintenance crews went to work on bring the field back to playing condition. We were not able to work on the field for nearly 2 ½ years. In one week we had the field 100% ready for play, meeting the set goal of May 8th. The score both & scoreboard should be ready by mid-July. All the cables suppling power burned in the fire. To meet all code requirement power will now be run underground at the time new poles are installed. I know many softball players are ready to get of the house to playball and PRPD will be ready for them. (Figure 1)
- c. Lower Bille Pond Area - With the tree removal being completed at Lower Bille, we have been working on the surrounding pond area. Many patrons have commended our staff on how nice it looks. With the incredible view of the canyon and complementing landscaping, the town will now have a serene place to go and enjoy the beauty that makes Paradise, "Paradise"
- d. Upper Bille Park Walkway - We have completed phase #2 of the ADA upgraded walkway from parking lot to the Playground (including landscaping). We will be starting phase #3 in the early Fall. This phase will be from the playground to the restrooms. (Figures 2 & 3)

## 5. Programs

- a. Kid's Fishing Day – The 2021 Free Kid's Fishing Day at Paradise Lake was a huge success. The event was held on Saturday, May 15 from 6:00 am to 2:00 pm. The steady stream of approximately 500 people were treated to free hot dogs and chips served by the Paradise Clampers. The fishing derby included a free raffle with over 50 prizes giving out, a largest fish contest, and a visit by the Wildfire Ready Raccoon. Concessions were sold on both sides of the lake as people were able to park on either side. Generous sponsors of the event included the Butte County Fish and Game Commission, FFF Sports, Miller Glass, and many individuals who contributed with supplies and volunteer time.
- b. Lifeguard Training and Aquatics – The second of two lifeguard training classes were conducted at the Paradise Pool and Recreation Center during May. A total of 11 people were certified with three individuals planning to work at the Paradise and Concow Pools. The swim pools will open on June 7 and programming will include adult and recreational swimming, lessons, aqua aerobics, and Piranhas Swim Team practice.
- c. Youth Sports Skills – The first of three youth sports classes began May 11 and will continue throughout the summer. The classes include tee ball, flag football, and soccer skills. There are currently 12 kids registered in the classes that take place at Pine Ridge School in Magalia.
- d. Tiny Tots Preschool – Teacher Lori has been busy conducting her class with 12 students on Mondays and Wednesdays. Tiny Tots is also planned throughout the summer and will include free lunches provided by the PUSD food services.
- e. Moore Road Ballpark – The large field at Moore Road has been busy with games and practices with Paradise Little League, PHS Junior Varsity Baseball, and the Paradise Nuggets all using the field. PRPD is excited to get some softball leagues and tournament going this June.
- f. Achieve Charter School 8<sup>th</sup> Grade "Spread Your Wings" Week- Staff partnered with Achieve Charter School to facilitate a week-long series of activities for the 8<sup>th</sup> graders. Teambuilding exercises(*Figure 7*) led to a trip to Truckee, CA, followed by a trip to Upper Bidwell Park, a Mentalist show, Talent Show, and movie night(*Figure 8*) on the Achieve Campus. This program was hosted as part of the Healing Trauma Through Nature initiative, as 98% of the students homes burned in the Camp Fire.
- g. Butte Fire Safe Council Partnership – Staff partnered with Miriam Morill of the Butte Fire Safety Council to present a two hour workshop on Nature Journaling to Increase Fire Situational Awareness at the annual Human Dimensions Conference Safety Summit. 20 attendees learned the neurology behind the journaling process that allows fire professionals to better understand the situational awareness required to utilize their senses to predict, review, and interpret fire signs. [HERE is a link to the presentation slide deck.](#)
- h. Kayaks at Paradise Lake - Through a rental agreement with the Forebay Aquatic Center, 16 kayaks and accompanying equipment have been delivered to the recently donated shipping container at Paradise Lake, boat launch #2 site. Upon confirming staffing for the rental site, the fleet will be available for private events and for public rental this summer. (*Figure 6*)
- i. Outdoor Education for All Newsletter- The OEFA Newsletter, BLOG and VLOG series focused on inclusiveness in the outdoor education setting in May. Kristina Moreno wrote an article titled "Inclusive Outdoor Education: What does it mean for people with disabilities?" View the [BLOG here](#) Scott Amick sat down with Kerri Vanderbaum and Charles King of Ability First Sports in a vlog titled "The Outdoors are for everyone". View the [VLOG here](#).
- j. Ridge Hiking Association – Staff led a hike down the trail at "Lil Falls" in Magalia. 14 participants(*Figure 9*) joined the hike to enjoy the well groomed trail and to experience the flowing water near the trail as it wound its way through the hills in Magalia. 2 participants were from Napa Valley, and 3 were travelers that joined the hike as part of a global circumnavigation journey! Next hike on 6/12 is in Upper Park and includes two options – one for individuals in wheel chairs and a second for fully able bodied hikers. Visit [www.ridgehiking.com](http://www.ridgehiking.com) for more details.
- k. Everybody Healthy Body – Staff connected the Paradise Piranhas with the voucher program at Everybody Healthy Body to ensure they received the maximum grant allowance of \$5,000 for this swimming season.

## 6. Outreach and Development

- a. National Park Service (NPS) Rivers, Trails and Conservation Assistance Program (RTCA) Application – The NPS notified the District that the technical assistance on the Magalia Paradise Lake Loop Trail project has been accepted! (Attachments F & G). Staff will have more details as the assistance moves forward.
- b. Project Development Summary – Since calendar year 2019, Staff have submitted a remarkable number of proposals for projects and parks in the District. While there are many more in progress right now (only the Town of Paradise Transfer is shown), the status may be summarized as follows:

**Table 1. Summary of Submitted Proposals and Current Status**

Status	Count	%	Total	%
01-In-Progress	1	3%	\$177,952	0%
02-Completed	0	0%	\$0	0%
03-Submitted	6	19%	\$13,211,819	36%
04-Approved	12	38%	\$2,325,263	6%
05-Denied	10	31%	\$20,618,500	57%
06-Not-Submitted	3	9%	\$150,000	0%
<b>Total Submitted</b>	<b>32</b>	<b>100%</b>	<b>\$36,483,534</b>	<b>100%</b>

## 7. Projects

- a. California Climate Action Corps – Staff applied to be a host site for up to two CA Climate Action Corps Fellows for two months this summer (June-August 2021). The Fellows would be paid a stipend by the State to work on climate action initiatives proposed by the District and receive education benefits at the end of their fellowship program. Projects include hands-on projects, public education and volunteer engagement related to wildfire risk reduction, energy and water conservation, non-motorized transportation, and trauma informed programs and actions to improve health outcomes and community-based stewardship.
- b. Buffer Project Outreach – Staff have been recruiting for a local organization to aid with the landowner contact and assessment of property to explore park acquisitions and easements. Funding for this effort is covered by a TNC grant. This task has proven to be difficult, and staff will be developing a Request for Proposals to handle this effort.

## 8. Upcoming

- a. CSU Chico Agreement – in an effort to assist with the development of management plans and other study efforts. Staff have been working with CSUC staff to develop an agreement that will be considered at an upcoming meeting
- b. Capital Improvement Projects (CIP) – Staff anticipates that the new budget and fiscal year, promises a number of new projects (Attachment H). Additional ones will likely be explored with the Parks Committee (including the Proposition 68 per capita funds).

# Photographs



Figure 1. Moore Road Softball Field



Figure 2. Sidewalk improvements at Bille Park



Figure 3. Future sidewalk improvements planned for Bille Park



Figure 4. A successful catch at the Kid's Fishing Day





Figure 5. The Wildfire Ready Raccoon at the 2021 Kid's Fishing Day



Figure 6 – Kayak Delivery at Paradise Lake



Figure 7 – Achieve 8<sup>th</sup> Graders above Donner Lake



Figure 8 – Movie Night at Achieve Charter School



Figure 9 – Ridge Hiking Association at Lil Falls in Magalia

**Attachments:**

- A. Balance Sheet
- B. Year to Date Profit & Loss – Budget vs. Actual
- C. Monthly Profit & Loss
- D. Recovery Project
- E. Paradise Recreation and Park District Budget vs Actual Comparisons and Net Position (FY 2010-11 to FY2019-20).
- F. NPS-RTCA Overview
- G. NPS-RTCA Acceptance Letter
- H. FY 2021-22 CIP Memo

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021.BOD.DistrictReport.Template.19.0124.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021.BOD.DistrictReport.Template.19.0124.docx)  
6/3/2021

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06/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
 As of May 31, 2021

Attachment A

	May 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Mechanics Bank - Operating	156,751.26
1003 · Five Star Bank - Payroll	20,003.15
1005 · Petty Cash	300.00
1008 · North Valley Community Found	2,177.12
1010 · Treasury Cash - 2510	
1011 · General Operating	-1,014,759.17
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>-404,059.17</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	41,555,113.05
1032 · Five Star Bank Grant M. M.	215,527.27
<b>Total 1030 · Investments</b>	<b>41,770,640.32</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,619.16
1114 · Designated Donations-2514	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	49,213.83
1114-14 · General Donations	6,100.49
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	773.60
<b>Total 1114-4 · Sports Equipment Donations</b>	<b>773.60</b>
1114-5 · Pam Young Fund	1,000.00
1114-6 · Easter Egg Scholarships	4,593.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	1,193.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	223.24
<b>Total 1114 · Designated Donations-2514</b>	<b>76,152.45</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>134,403.74</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	8,236.81
1121 · Park Acqui Unincorp - 2521	59,997.18
1122 · Park Dev Unincorp - 2522	114,110.35
1124 · District Fac Unincorp - 2524	49,090.81
1126 · Park Acqui Incorp - 2526	137,430.15
1127 · Park Dev Incorp - 2527	407,228.71
1128 · District Fac Incorp - 2528	80,106.45
<b>Total 1119 · Impact Fees</b>	<b>856,200.46</b>
<b>Total Checking/Savings</b>	<b>42,536,416.88</b>
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	20,504.10

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06/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21
1400 · Interest Receivable	
1410 · Interest Receivable	2,786.80
1413 · Interest Receivable - 2513	222.58
1420 · Interest Receivable - 2520	2,452.18
<b>Total 1400 · Interest Receivable</b>	5,461.56
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	13,599.33
1512 · FMV Adjustment-2512	2,420.78
1513 · FMV Adjustment-2513	11,997.91
1500 · FMV Adjustments - Other	1,978.92
<b>Total 1500 · FMV Adjustments</b>	29,996.94
<b>Total Other Current Assets</b>	55,962.60
<b>Total Current Assets</b>	42,592,379.48
<b>Fixed Assets</b>	
1710 · Land	750,088.53
1720 · Buildings	5,741,888.45
1730 · Furn., Fixtures & Equip (>\$5k)	1,074,685.00
1798 · Accum Depr - Furn Fixture Equip	-276,237.45
1799 · Accum Depr - Buildings	-4,241,039.94
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Founder Park Planning	94,117.85
<b>Total 1810 · CIP-Planning</b>	94,117.85
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition	18,347.50
<b>Total 1820 · CIP-Acquisition</b>	18,347.50
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
<b>Total 1830 · CIP-Development</b>	580.01
1840 · CIP-Facility	
1840.1 · CIP-Paradise Pool Swim Blocks	24,943.39
1840.2 · CIP-Cal Recycle	163,700.13
<b>Total 1840 · CIP-Facility</b>	188,643.52
<b>Total 1800 · Construction in Progress</b>	301,688.88
<b>Total Fixed Assets</b>	3,351,073.47
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	159,962.00
<b>Total Other Assets</b>	460,284.00
<b>TOTAL ASSETS</b>	<b>46,403,736.95</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	37,031.50
<b>Total Accounts Payable</b>	37,031.50

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06/01/21

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21
<b>Other Current Liabilities</b>	
<b>2100 · Payroll Liabilities</b>	
2110 · Wages Payable	37,267.96
2120 · Payroll Taxes Payable	5,683.08
2130 · Health Benefits Payable	737.81
2140 · FSA payable	-278.76
2170 · CalPers Payable	13,369.86
2180 · Garnishments payable	-2.50
2190 · Accrued Leave Payable	
2192 · Sick leave payable	10,892.37
2193 · Vacation leave payable	28,930.43
<b>Total 2190 · Accrued Leave Payable</b>	39,822.80
<b>Total 2100 · Payroll Liabilities</b>	96,600.25
<b>2300 · Deposits - refundable</b>	1,000.00
<b>2400 · Deferred Revenue</b>	
2430 · Deferred Inflow - Pension	39,239.00
2440 · Deferred CIP Revenue	209,025.08
2400 · Deferred Revenue - Other	-9,025.08
<b>Total 2400 · Deferred Revenue</b>	239,239.00
<b>Total Other Current Liabilities</b>	336,839.25
<b>Total Current Liabilities</b>	373,870.75
<b>Long Term Liabilities</b>	
2800 · Post Employment benefits	34,236.00
2805 · CalPers Pension Liability	359,790.00
<b>Total Long Term Liabilities</b>	394,026.00
<b>Total Liabilities</b>	767,896.75
<b>Equity</b>	
2030 · Designated for Petty Cash	300.00
<b>3000 · General Fund Balances-2510</b>	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
<b>Total 3000 · General Fund Balances-2510</b>	900,849.99
3100 · Net of Capital Investments	2,646,058.58
<b>3200 · Designated Fund Balances</b>	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	4,926.80
3214 · Donations - 2514	74,766.17
3220 · Impact Fees	790,446.35
<b>Total 3200 · Designated Fund Balances</b>	924,759.04
3280 · Invest. in General Fixed Assets	-140,627.23
3900 · Retained Earnings	1,602,569.54
3999 · Opening Balance Equity	99.20
Net Income	39,701,831.08
<b>Total Equity</b>	45,635,840.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>46,403,736.95</b>

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PRPD

## Profit &amp; Loss Budget vs. Actual

Attachment B

06/01/21

July 2020 through May 2021

Accrual Basis

	Jul '20 - May...	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	1,420,632.65	1,677,300.00	-256,667.35	84.7%
4200 · Impact Fee revenue	156,436.76	113,000.00	43,436.76	138.4%
4300 · Program Income	78,498.86	227,500.00	-149,001.14	34.5%
4350 · Concession & Merchandise sales	158.00	2,100.00	-1,942.00	7.5%
4400 · Donation & Fundraising Income	4,206.47	61,000.00	-56,793.53	6.9%
4401 · Scholarships Granted	0.00	0.00	0.00	0.0%
4500 · Grant Income	0.00	12,500.00	-12,500.00	0.0%
4600 · Other Revenue	39,497,531.16	5,500.00	39,492,031.16	718,136.9%
4900 · Interest Income	222,144.99	18,600.00	203,544.99	1,194.3%
<b>Total Income</b>	<b>41,379,608.89</b>	<b>2,117,500.00</b>	<b>39,262,108.89</b>	<b>1,954.2%</b>
<b>Gross Profit</b>	<b>41,379,608.89</b>	<b>2,117,500.00</b>	<b>39,262,108.89</b>	<b>1,954.2%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	837,095.00	1,077,800.00	-240,705.00	77.7%
5020 · Employer Taxes	63,990.75	60,000.00	3,990.75	106.7%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	11,908.90			
5030.2 · Admin Fee for Active	253.71			
5030.3 · Admin Fee for Retired	85.30			
5030 · Employee Benefits - Other	167,738.41	180,000.00	-12,261.59	93.2%
<b>Total 5030 · Employee Benefits</b>	<b>179,986.32</b>	<b>180,000.00</b>	<b>-13.68</b>	<b>100.0%</b>
5040 · Workers Comp Expense	34,768.25	55,000.00	-20,231.75	63.2%
5060 · Other Personnel Costs	5,337.96	15,800.00	-10,462.04	33.8%
<b>Total 5000 · Payroll Expenses</b>	<b>1,121,178.28</b>	<b>1,388,600.00</b>	<b>-267,421.72</b>	<b>80.7%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	0.00	8,900.00	-8,900.00	0.0%
5120 · Program Contract Labor	850.00	5,000.00	-4,150.00	17.0%
5130 · Program Supplies	24,891.02	26,500.00	-1,608.98	93.9%
<b>Total 5100 · Program Expenses</b>	<b>25,741.02</b>	<b>40,400.00</b>	<b>-14,658.98</b>	<b>63.7%</b>
5200 · Advertising & Promotion	3,813.73	10,800.00	-6,986.27	35.3%
5210 · Bad Debt	0.00	0.00	0.00	0.0%
5220 · Bank & Merchant Fees	5,998.54	4,600.00	1,398.54	130.4%
5230 · Contributions to Others	12,605.50	15,100.00	-2,494.50	83.5%
5240 · Copying & Printing	1,731.11	3,000.00	-1,268.89	57.7%
5260 · Dues, Mbrshps, Subscr, & Pubs	38,565.60	15,000.00	23,565.60	257.1%
5270 · Education, Training & Staff Dev	3,461.41	11,000.00	-7,538.59	31.5%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	2,963.06	15,000.00	-12,036.94	19.8%
5284 · Program ET&F	964.31	10,000.00	-9,035.69	9.6%
5286 · Small Tools & Equipment	17,143.06	5,500.00	11,643.06	311.7%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>21,070.43</b>	<b>30,500.00</b>	<b>-9,429.57</b>	<b>69.1%</b>
5290 · Equipment Rental	11,779.87	92,100.00	-80,320.13	12.8%
5300 · Insurance	72,907.00	56,000.00	16,907.00	130.2%
5310 · Interest Expense	300.14	900.00	-599.86	33.3%
5320 · Miscellaneous Expense	5.00	400.00	-395.00	1.3%
5330 · Professional & Outside services				
5332 · Accounting	54,316.76	24,000.00	30,316.76	226.3%
5334 · Legal	6,180.30	25,000.00	-18,819.70	24.7%
5336 · Engineering	4,185.00	100,000.00	-95,815.00	4.2%
5338 · Other Prof. & Outside Labor	75,965.67	136,000.00	-60,034.33	55.9%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>140,647.73</b>	<b>285,000.00</b>	<b>-144,352.27</b>	<b>49.4%</b>
5340 · Postage & Delivery	629.61	2,000.00	-1,370.39	31.5%
5350 · Rent-Facility use fees	3,821.25	9,500.00	-5,678.75	40.2%
5360 · Repair & Maintenance				

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Accrual Basis

**PRPD**  
**Profit & Loss Budget vs. Actual**  
**July 2020 through May 2021**

	Jul '20 - May...	Budget	\$ Over Budget	% of Budget
5361 · Building R&M	3,776.51	13,000.00	-9,223.49	29.1%
5362 · Equipment R&M	3,379.62	18,000.00	-14,620.38	18.8%
5363 · General R&M	26,580.89	10,000.00	16,580.89	265.8%
5364 · Grounds R&M	19,952.37	40,000.00	-20,047.63	49.9%
5365 · Pool R&M	19,291.42	18,000.00	1,291.42	107.2%
5366 · Vehicle R&M	7,242.37	10,000.00	-2,757.63	72.4%
5367 · Janitorial	8,728.79	10,510.00	-1,781.21	83.1%
5368 · Security	2,506.85	5,000.00	-2,493.15	50.1%
5369 · Vandalism	92.90	500.00	-407.10	18.6%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>91,551.72</b>	<b>125,010.00</b>	<b>-33,458.28</b>	<b>73.2%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	6,685.11	8,500.00	-1,814.89	78.6%
5374 · Safety & staff supplies	9,946.49	5,000.00	4,946.49	198.9%
<b>Total 5370 · Supplies - Consumable</b>	<b>16,631.60</b>	<b>13,500.00</b>	<b>3,131.60</b>	<b>123.2%</b>
5380 · Taxes, Lic., Notices & Permits	5,773.50	3,000.00	2,773.50	192.5%
5390 · Telephone & Internet	14,467.64	25,000.00	-10,532.36	57.9%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	410.91	6,000.00	-5,589.09	6.8%
5404 · Fuel	14,496.90	16,300.00	-1,803.10	88.9%
5406 · Meals	1,250.82	2,400.00	-1,149.18	52.1%
5408 · Mileage & Auto Allowance	0.00	4,300.00	-4,300.00	0.0%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>16,158.63</b>	<b>29,000.00</b>	<b>-12,841.37</b>	<b>55.7%</b>
5410 · Utilities				
5412 · Electric & Gas	38,661.07	66,000.00	-27,338.93	58.6%
5414 · Water	18,463.26	20,000.00	-1,536.74	92.3%
5416 · Garbage	11,731.39	11,000.00	731.39	106.6%
<b>Total 5410 · Utilities</b>	<b>68,855.72</b>	<b>97,000.00</b>	<b>-28,144.28</b>	<b>71.0%</b>
<b>Total Expense</b>	<b>1,677,695.03</b>	<b>2,257,410.00</b>	<b>-579,714.97</b>	<b>74.3%</b>
<b>Net Ordinary Income</b>	<b>39,701,913.86</b>	<b>-139,910.00</b>	<b>39,841,823.86</b>	<b>-28,376.8%</b>
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	82.78	0.00	82.78	100.0%
<b>Total Other Expense</b>	<b>82.78</b>	<b>0.00</b>	<b>82.78</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-82.78</b>	<b>0.00</b>	<b>-82.78</b>	<b>100.0%</b>
<b>Net Income</b>	<b>39,701,831.08</b>	<b>-139,910.00</b>	<b>39,841,741.08</b>	<b>-28,376.7%</b>

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Accrual Basis

**PRPD**  
**Profit & Loss**  
**May 2021**

Attachment C

	May 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4200 · Impact Fee revenue	16,451.67
4300 · Program Income	19,414.53
4400 · Donation & Fundraising Income	91.32
4900 · Interest Income	12,656.30
	48,613.82
<b>Total Income</b>	48,613.82
<b>Gross Profit</b>	48,613.82
<b>Expense</b>	
5000 · Payroll Expenses	
5010 · Wages & Salaries	76,189.08
5020 · Employer Taxes	5,470.67
5030 · Employee Benefits	
5030.1 · Retired Health Premium Employer	1,239.25
5030.2 · Admin Fee for Active	26.45
5030.3 · Admin Fee for Retired	8.49
5030 · Employee Benefits - Other	16,395.28
	17,669.47
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	583.15
	99,912.37
<b>Total 5000 · Payroll Expenses</b>	99,912.37
5100 · Program Expenses	
5130 · Program Supplies	4,018.61
	4,018.61
<b>Total 5100 · Program Expenses</b>	4,018.61
5200 · Advertising & Promotion	284.11
5220 · Bank & Merchant Fees	684.95
5230 · Contributions to Others	8,750.00
5260 · Dues, Mbrshps, Subscr, & Pubs	3,236.22
5270 · Education, Training & Staff Dev	3,157.29
5280 · Equip., Tools & Furn (<\$5k)	
5282 · Office ET&F	82.78
5286 · Small Tools & Equipment	729.52
	812.30
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	812.30
5290 · Equipment Rental	414.40
5310 · Interest Expense	93.40
5330 · Professional & Outside services	
5332 · Accounting	761.56
5338 · Other Prof. & Outside Labor	25,083.43
	25,844.99
<b>Total 5330 · Professional &amp; Outside services</b>	25,844.99
5360 · Repair & Maintenance	
5361 · Building R&M	2,406.28
5363 · General R&M	129.30
5364 · Grounds R&M	4,177.44
5365 · Pool R&M	5,243.34
5366 · Vehicle R&M	17.23
5367 · Janitorial	1,400.16
	13,373.75
<b>Total 5360 · Repair &amp; Maintenance</b>	13,373.75
5370 · Supplies - Consumable	
5372 · Office Supplies	748.86
5374 · Safety & staff supplies	819.37
	1,568.23
<b>Total 5370 · Supplies - Consumable</b>	1,568.23
5380 · Taxes, Lic., Notices & Permits	1,069.44
5390 · Telephone & Internet	1,307.31



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Accrual Basis

**PRPD**  
**Profit & Loss**  
**May 2021**

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	May 21
<b>5400 · Transportation, Meals &amp; Travel</b>	
5402 · Air, Lodging & Other Travel	410.91
5404 · Fuel	1,735.05
5406 · Meals	396.61
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	2,542.57
<b>5410 · Utilities</b>	
5412 · Electric & Gas	5,567.75
5414 · Water	1,884.22
5416 · Garbage	1,230.19
<b>Total 5410 · Utilities</b>	8,682.16
<b>Total Expense</b>	175,752.10
<b>Net Ordinary Income</b>	-127,138.28
<b>Other Income/Expense</b>	0.00
<b>Net Income</b>	<b>-127,138.28</b>

**PRPD**  
**Recovery Project**  
 July 2020 through May 2021

	<b>Total Recovery Project</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4600 · Other Revenue	935,790.78
<b>Total Income</b>	935,790.78
<b>Gross Profit</b>	935,790.78
<b>Expense</b>	
5280 · Equip., Tools & Furn (<\$5k)	
5284 · Program ET&F	284.24
5286 · Small Tools & Equipment	3,225.24
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	3,509.48
5290 · Equipment Rental	7,361.30
5330 · Professional & Outside services	
5336 · Engineering	2,985.00
5338 · Other Prof. & Outside Labor	4,152.88
<b>Total 5330 · Professional &amp; Outside services</b>	7,137.88
5360 · Repair & Maintenance	
5362 · Equipment R&M	2,167.04
5363 · General R&M	14,829.04
5364 · Grounds R&M	783.07
5365 · Pool R&M	210.43
5366 · Vehicle R&M	56.45
5368 · Security	807.00
<b>Total 5360 · Repair &amp; Maintenance</b>	18,853.03
5370 · Supplies - Consumable	
5374 · Safety & staff supplies	269.86
<b>Total 5370 · Supplies - Consumable</b>	269.86
5390 · Telephone & Internet	35.89
5400 · Transportation, Meals & Travel	
5404 · Fuel	344.10
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	344.10
5410 · Utilities	
5416 · Garbage	2,022.18
<b>Total 5410 · Utilities</b>	2,022.18
<b>Total Expense</b>	39,533.72
<b>Net Ordinary Income</b>	896,257.06
<b>Net Income</b>	896,257.06

**Paradise Recreation and Park District Budget vs Actual Comparisons and Net Position**

FY 2010-11 to FY 2019-2020 (Partial FY 2020-21)

Category	Description	Old QuickBooks System										New QuickBooks System			Trendline FY 10-19	As of 4/30/21 FY 20-21
		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20					
<b>Operating Income</b>																
<b>Actual</b>																
	Tax Revenue	1,295,589	1,259,706	1,240,469	1,267,066	1,286,640	1,346,977	1,355,485	1,437,377	1,569,394	1,800,111					1,420,633
	Impact Fee Revenue	27,718	21,665	13,628	75,315	58,017	67,140	67,976	41,902	87,345	227,012					139,985
	Program Income	307,822	475,286	380,164	606,837	528,674	538,108	458,459	408,484	207,778	137,638					59,084
	Concession & Merch.	-	-	-	-	-	-	-	11,366	-	56					158
	Dontalon & Fundrasing	-	-	-	-	-	-	-	21,016	19,919	63,303					4,115
	Scholarships Granted	-	-	-	-	-	-	(2,354)	-	-	-					-
	Grant Income	-	-	-	-	-	-	-	4,412	1,106	-					-
	Other Revenue	16,900	15,003	15,664	31,039	9,485	7,564	9,344	84,996	22,033	596,657					39,497,531
	Interest Income	29,625	22,363	10,454	8,047	10,102	9,511	4,328	11,658	11,961	57,435					209,489
	<b>Total Actual</b>	<b>1,677,654</b>	<b>1,794,023</b>	<b>1,660,378</b>	<b>1,988,305</b>	<b>1,892,918</b>	<b>1,969,300</b>	<b>1,895,592</b>	<b>2,018,856</b>	<b>1,919,535</b>	<b>2,882,212</b>					<b>41,330,995</b>
<b>Budget</b>																
	Tax Revenue	1,290,350	1,257,100	1,239,500	1,219,500	1,256,540	1,313,740	1,342,800	1,418,120	1,445,490	1,445,600					1,677,300
	Impact Fee Revenue	-	-	-	-	-	-	-	-	54,225	63,200					113,000
	Program Income	399,968	568,467	453,225	510,844	604,069	599,193	572,590	471,252	483,890	259,400					227,500
	Concession & Merch.	-	-	-	-	-	-	-	25,480	24,520	17,000					2,100
	Dontalon & Fundrasing	-	-	-	-	-	-	-	18,000	57,000	66,000					61,000
	Scholarships Granted	-	-	-	-	-	-	-	-	1,500	-					-
	Grant Income	-	-	-	-	-	-	-	1,500	7,400	144,200					12,500
	Other Revenue	20,000	20,000	20,000	8,000	8,000	8,000	6,000	7,680	7,400	4,000					5,500
	Interest Income	1,710,318	1,845,567	1,712,725	1,738,344	1,868,609	1,920,933	1,921,390	1,948,032	2,081,970	2,006,400					18,600
	<b>Total Budget</b>	<b>3,220,636</b>	<b>3,446,062</b>	<b>3,225,554</b>	<b>3,276,688</b>	<b>3,413,158</b>	<b>3,546,706</b>	<b>3,614,190</b>	<b>3,803,212</b>	<b>3,943,282</b>	<b>3,943,200</b>					<b>2,117,500</b>
	<b>Difference</b>	<b>(32,664)</b>	<b>(51,544)</b>	<b>(52,347)</b>	<b>249,961</b>	<b>24,309</b>	<b>48,367</b>	<b>(25,798)</b>	<b>70,824</b>	<b>(162,435)</b>	<b>875,812</b>					<b>39,213,495</b>
<b>Expenses</b>																
<b>Actual</b>																
	Payroll Expense	1,118,973	1,114,733	1,190,797	1,211,289	1,235,078	1,207,234	1,350,579	1,333,263	1,172,101	1,098,914					1,021,266
	Operating Expense	710,187	629,352	817,684	743,623	777,378	791,022	948,489	837,499	873,716	1,279,120					480,760
	<b>Total Actual</b>	<b>1,829,160</b>	<b>1,744,085</b>	<b>2,008,481</b>	<b>1,954,913</b>	<b>2,012,455</b>	<b>1,998,256</b>	<b>2,299,068</b>	<b>2,170,763</b>	<b>2,045,817</b>	<b>2,378,034</b>					<b>1,502,026</b>
<b>Budget</b>																
	Payroll Expense	1,231,165	1,268,189	1,225,413	1,227,851	1,257,811	1,339,278	1,361,048	1,331,107	1,425,862	1,409,980					1,388,600
	Operating Expense	1,067,564	1,386,626	1,276,432	984,809	1,023,889	916,722	804,952	566,662	656,108	745,250					868,810
	<b>Total Budget</b>	<b>2,298,729</b>	<b>2,654,815</b>	<b>2,501,845</b>	<b>2,212,660</b>	<b>2,281,700</b>	<b>2,256,000</b>	<b>2,166,000</b>	<b>1,897,769</b>	<b>2,081,970</b>	<b>2,155,230</b>					<b>2,257,410</b>
	<b>Difference</b>	<b>(469,569)</b>	<b>(910,730)</b>	<b>(493,364)</b>	<b>(257,747)</b>	<b>(269,245)</b>	<b>(257,744)</b>	<b>133,068</b>	<b>272,994</b>	<b>(36,153)</b>	<b>222,804</b>					<b>(755,384)</b>
<b>Net Income</b>																
<b>Actual</b>																
	<b>Actual</b>	<b>(151,506)</b>	<b>49,937</b>	<b>(348,103)</b>	<b>33,392</b>	<b>(119,537)</b>	<b>(28,955)</b>	<b>(403,476)</b>	<b>(151,907)</b>	<b>(126,282)</b>	<b>504,177</b>					<b>39,828,969</b>
	<b>Budget</b>	<b>(588,411)</b>	<b>(809,248)</b>	<b>(789,120)</b>	<b>(474,316)</b>	<b>(413,091)</b>	<b>(335,067)</b>	<b>(244,610)</b>	<b>50,263</b>	<b>-</b>	<b>(148,830)</b>					<b>(139,910)</b>
	<b>Difference</b>	<b>436,905</b>	<b>859,185</b>	<b>441,017</b>	<b>507,708</b>	<b>293,554</b>	<b>306,112</b>	<b>(158,866)</b>	<b>(202,170)</b>	<b>(126,282)</b>	<b>653,007</b>					<b>39,968,879</b>
<b>Other Income/Expense</b>																
<b>Other Income</b>																
	<b>Other Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,893)</b>					<b>-</b>
<b>Other Expense</b>																
	<b>Other Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(365,903)</b>	<b>(1,148,000)</b>	<b>-</b>	<b>-</b>					<b>-</b>
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>365,903</b>	<b>1,137,107</b>	<b>-</b>	<b>-</b>					<b>-</b>

### Paradise Recreation and Park District Budget vs Actual Comparisons and Net Position

FY 2010-11 to FY 2019-2020 (Partial FY 2020-21)

Category	Description	Old QuickBooks System										New QuickBooks System				Trendline FY 10-19	As of 4/30/21 FY 20-21	
		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 17-18	FY 18-19	FY 19-20				
<b>Net Position</b>																		
	Beg. Net Position	2,076,838	1,898,845	1,580,961	1,574,914	1,318,667	1,467,880	1,042,823	1,137,735	986,403	431,937	1,137,735	986,403	431,937				1,893,319
	Net Income Actual	(151,506)	49,937	(348,103)	33,392	(119,537)	(28,955)	(403,476)	(151,907)	(126,282)	504,177	(151,907)	(126,282)	504,177				39,828,969
	Total Other Income/Expense	-	-	-	-	-	-	-	365,903	1,137,107	-	365,903	1,137,107	-				-
		1,925,332	1,948,782	1,232,858	1,608,306	1,199,130	1,438,925	639,347	1,351,732	1,997,228	936,114	1,351,732	1,997,228	936,114				41,722,288

# NPS-RTCA

## Rivers, Trails and Conservation Assistance Program



### Mission

The **NPS – Rivers, Trails and Conservation Assistance** program implements the National Park Service’s mission by:

- Extending the benefits of national parks to communities across the country by supporting locally-led conservation and outdoor recreation projects.
- Working with communities, national parks and other land management agencies to move the needle on conservation and outdoor recreation throughout the nation.



### Our Niche

National Park Service professionals leverage local resources in supporting community-led conservation and outdoor recreation projects. We provide free services to the public and receive applications each year. Projects vary in length based on complexity and collaboration, they are usually between one to six years.

- Getting communities organized and setting the stage for action
- Engaging community residents in exploring ideas and solutions
- Building trust and commitment around a community idea
- Facilitating the development of a vision, strategy and implementation
- Supporting the decision-making process
- Exploring organizational development to maintain the outcomes

The NPS – Rivers, Trails and Conservation Assistance program supports diverse community-led projects.

## Build Healthy Communities Through Parks, Trails, and Outdoor Opportunities



- **Parks.** Create a system of parks for all Americans.
- **Restoration.** Restore blighted lands for public use.
- **Access to Outdoor Recreation.** Develop/improve outdoor recreation access to lands and waters.
- **Health.** Develop outdoor recreation strategies that support community health goals.
- **Heritage.** Support communities in telling their stories of cultural connections to lands and waters.

## Conserve Natural Lands, Rivers, and Watersheds



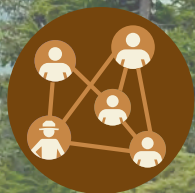
- **Conservation.** Assist in developing local and large landscape conservation strategies.
- **River Restoration.** Restore rivers and riparian areas back to their natural systems.
- **Resiliency.** Incorporate green infrastructure to mitigate impacts from floods and heat sinks.

## Strengthen the Organizational Capacity of Community Partners



- **Collaboration.** Bring stakeholders together to implement shared goals and to leverage skills and resources.
- **Organizational Development.** Strengthen the capacity of community organizations to support conservation and outdoor recreation outcomes.

## Enhance National Park Service and Community Networks



- **Natural Disasters.** Assist communities that are impacted by natural disasters to integrate conservation and outdoor recreation into their recovery.
- **Gateway Communities.** Facilitate implementing shared goals between local communities and neighboring public land managers.

## Engage Youth in Outdoor Recreation and Stewardship



- **Program Development.** Support organizations that work to provide youth with life-long outdoor recreation projects.
- **Engage Youth.** Incorporate youth into the community planning and development of conservation and outdoor recreation projects.

## Newsletters

Click on any link below to explore how the NPS–Rivers, Trails and Conservation Assistance program works with various communities, governments, nonprofits and tribes. The newsletters are organized by themes relevant to our work.

**Subscribe:** Visit [this link](#) to subscribe to the NPS-RTCA program newsletter.

[Rivers](#)

[Conservation](#)

[Healthy Recreation](#)

[Outdoor Recreation](#)

[Active Transportation](#)

[Working with National Parks](#)

[Connecting Communities by Trails](#)

[Preserving Cultures, Telling Stories](#)

[Inspiring Youth through the Outdoors](#)

[Connecting People to Parks Through Art](#)

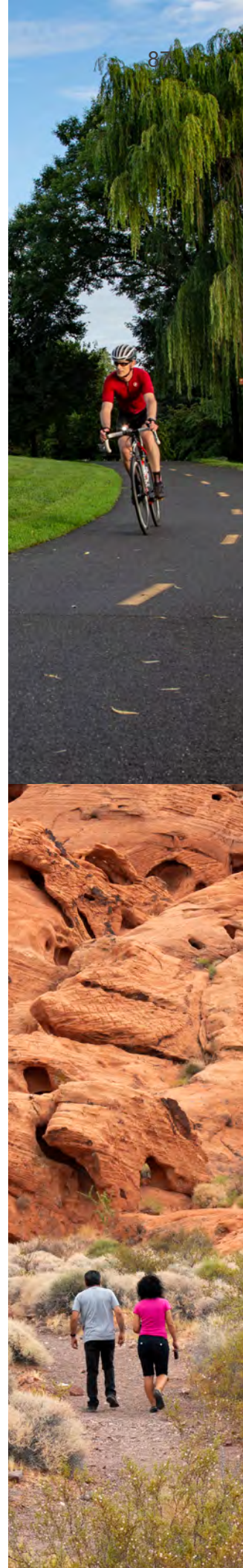
[Native American Community-Led Projects](#)

[Groundwork: 21st Century Conservation Partnership](#)



[nps.gov/RTCA](https://nps.gov/RTCA)

National Park Service  
U.S. Department of the Interior





# United States Department of the Interior



NATIONAL PARK SERVICE  
Interior Regions 8, 9, 10, and 12  
333 Bush Street, Suite 500  
San Francisco, CA 94104-2828

IN REPLY REFER TO:

1.A.1. (PW-PRR)

June 1, 2021

Daniel Efseaff, District Manager  
Paradise Recreation and Park District  
6626 Skyway  
Paradise, CA 95969

Dear Mr. Efseaff:

Thank you for your application for assistance from the National Park Service (NPS), Rivers, Trails and Conservation Assistance (RTCA) Program. We are pleased to inform you that we have selected your project as one of 50 projects that will receive assistance from June 1, 2021-May 31, 2022. We are excited to be able to collaborate with you and other partners in your community in support of this project.

As we take the next steps in project planning we ask the following of you and other project partners during our work together:

- Jointly participate in the development of a work plan that outlines RTCA and project partner goals, roles and responsibilities, and expected time commitments;
- Commit significant time and resources (financial, in-kind, administrative), along with other project partners, to match our assistance;
- Acknowledge and credit the NPS assistance in project related media, promotional materials, maps, and publications linked to the NPS RTCA supported effort;
- Provide copies of print and digital outreach products and media to RTCA staff as well as final project products including concept plans, design products, maps and other project materials.

RTCA recognizes that broad-based, community-led projects take time. If the project goals and outcomes are not realized over the next twelve months, you may request an additional year of NPS assistance by submitting a renewal request by March 1, 2022. Additionally, we encourage you and your partners to use the value of our technical assistance to leverage additional project resources and as a match for non-federal grants.

We look forward to a successful year of collaboration with you and your project partners. Please feel free to contact me anytime at [Barbara\\_rice@nps.gov](mailto:Barbara_rice@nps.gov) to discuss any issues or concerns you might have regarding NPS assistance. Thank you for your interest in the National Park Service.

Sincerely,

*Barbara Rice*

Barbara Rice, Program Manager, RTCA  
cc: Patrick Johnston, NPS, RTCA Program

INTERIOR REGION 8 • LOWER COLORADO BASIN\*  
INTERIOR REGION 9 • COLUMBIA—PACIFIC NORTHWEST\*  
INTERIOR REGION 10 • CALIFORNIA—GREAT BASIN  
INTERIOR REGION 12 • PACIFIC ISLANDS

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AMERICAN SAMOA, ARIZONA\*, CALIFORNIA, GUAM, HAWAII, IDAHO, MONTANA\*,  
NEVADA, NORTHERN MARIANA ISLANDS, OREGON, WASHINGTON

\*PARTIAL



# Memo



Date: 4/5/2021  
 To: File  
 From: Dan Efseaff, District Manager  
 CC:  
 Subject: **FY 2021-2022 Capital Improvement Projects**

## I. Introduction

This memo outlines the Capital Improvement Projects (CIP) for the next Fiscal Year (FY). The budget narrative provides the official budget amounts, and this document provides insight into our assumptions. The CIP budgets intend to allow flexibility for funding opportunities and to develop a project pipeline approach to forecast our future needs and progress toward goals. We recognize that while the District may have priorities projects, we may receive funding for other projects. Furthermore, with the quickly evolving landscape in the District following the Camp Fire, aftermath, and responses; we are mindful that partnerships and opportunities may develop quickly. With the that in mind,

## II. Project List

### A. District-Wide Efforts

**Id #**            **2021-1**            **Priority:**    **High**  
**Project:**      **Planning: Strategic, Master, Park, and Management Plans**

**Description:** Complete Strategic Plan, update District Master Plan and develop park management plans (or interim plans) for each park or facility. Funding also supports acquisition documents, due diligence, and environmental compliance. Planning also includes the potential Buffer Feasibility Study and Plan.

**Justification:** This project will update community and District's assets and needs. Information is urgent following the Camp Fire. We are seeking some outside funding for planning, which in turn may help us with proposal preparation for additional funding. District-wide impacts. Project is mandated for Districts; deferring may result in lost opportunities for construction funding and community engagement. Management plans are needed for all parks and may help inform the larger planning effort. While the District will make strides to complete management or conceptual plans for every park, we will prioritize Oak Creek and Noble (SNC funded), Lakeridge, Coutolenc, Crain, Paradise Lake, and Bille.

**Location:**    Various  
**Notes:**        Includes Strategic, Master, Parks, and Buffer plans.

**Id #**            **2021-2**            **Priority:**    **Low**  
**Project:**      **Additions to Fixed Assets Vehicle Fleet and Equipment, and Technology Investments**

**Description:** Make purchases for District efficiency and replacement. Post Camp Fire, the District has done a remarkable job of replacing vehicles and equipment, but there are still needs for field and shop equipment. In addition, the District was very successful in securing grants for state-of-the-art technological upgrades for the Terry Ashe Recreation Center. This will need to be replicated as we add parks and staff. In the next Fiscal Year, the District will develop an asset inventory and replacement schedule to aid with that effort.

**Justification:** Timely purchases and replacement will maintain workflow efficiency and maximize District resources. Priority is low because of the recent successful funding, purchase, and replacement of equipment.

**Location:** Various

**Notes:** We anticipate adding equipment (shop and field) and technology infrastructure following the rebuilding of facilities, timing will be dependent on the pace of rebuild. This may therefore be spread over multiple years.

**Id #** 2021-3      **Priority:** High  
**Project:** District Security, Conservation, and Efficiency Investments

**Description:** Project provides funding toward a series of small projects or planning for larger projects to provide water and energy conservation and security measures that provide short term returns on investment or protection of assets. Projects may include, but not restricted to the installation of waterless urinals and water efficient toilets, turf reduction, smaller water meters (and reduced base rates), hardware for facility security, LED replacement lights, smart irrigation controllers or thermostats, motion sensor lights, energy efficient equipment, additional insulation, etc. Projects may also include measures to reduce labor, for example installing surfaces that are easier to maintain in sanitary condition (i.e. install splash guards, tile, resin or concrete sealants to restrooms). In addition, funding may be used for energy audit services and to evaluate the potential for solar power or to identify additional cost-effective measures for future years. Projects should consider improvements that are consistent with Americans with Disabilities Act (ADA) standards.

**Justification:** Funding devoted to conservation and efficiency projects will mean a long-term return on investment (labor or energy cost savings). While this includes planning, larger projects, such as solar, will likely require future BOD action. Costs can tied in with a financing instrument to reduce energy costs and pay for the installation over time.

**Location:** District wide at existing facilities

**Notes:**

## B. Acquisition and Expansion

**Id #** 2021-4      **Priority:** High  
**Project:** Land Acquisition in Incorporated (Paradise) or Unincorporated (Butte Creek Canyon, Concow/Yankee Hill, and/or Magalia Areas)

**Description:** Add new park and recreational opportunities or provide space for District operations. Give priority to multi-benefit properties (especially those that expand recreation, improve emergency and public access, facilitate comprehensive fuels and fire management, near existing park or public lands, or to create Community Scale defensible space). The District will prioritize working with our partners to seek recreational opportunities on land already in public ownership, which may require agreements and due diligence. Funding will be set aside or sought for due diligence to support the District's decision-making process. As most acquisitions are opportunity based, some may arise during the next fiscal year that we cannot foresee, but we can identify some priorities. These may be summarized as follows:

- Butte Creek Canyon – prioritize areas that provide river access, protect biological resources, and adjoin partners such as the the Honey Run Covered Bridge Association (HRCBA), Centerville Historic and Recreation Association (CHRA), CSU Chico, California Department of Fish and Wildlife, or the Bureau of Land Management).

- Concow/Yankee Hill – Properties in this region may provide additional regional and local recreational opportunities and be important contributors for reducing wildfire risks in the District. They may also help support the development of community (especially with efforts to develop a Community Center).
- Magalia - Paradise Lake Area – Lakeridge has limited flat land for the development of park amenities. Adjoining properties may provide an opportunity to reduce development costs and provide amenities identified by the public. In addition, with the new trails project and anticipated use, we expect additional access and trail connections will be needed over the next 5-10 years to develop a robust trail system.
- Paradise – priority areas include parcels adjoining existing parks, in underserved areas, along corridors to help anchor wildfire risk reduction strategies (along creek sides or “Sunrise” or “Sunset Rim” properties. The District will also explore potential rebuild sites for the District shop and classroom, and a potentially a new site to serve as a Community Center or program/meeting space.

**Justification:** The multiple benefit approach will meet a variety of community, wildfire risk reduction/climate adaptation, recreation, conservation, and operations goals. Funding will be set aside from the Acquisition Reserve and we will need unidentified grants to provide the bulk of funding, although other sources may be available.

**Location:** Various, in all quadrants of the District.

**Notes:** Park planning, designs, management plan, and implementation will follow.

### C. Existing Park Improvements

**Id #**            **2021-5**            **Priority:**        **High**

**Project:**        **Camp Fire Recovery Projects**

**Description:** The District has made remarkable progress on the clean-up and recovery of properties following the Camp Fire. However, there are still some key areas that will need to be prioritized for completion over the next few years. These may be summarized as follows:

- Aquatic Park Facility Repairs and Potential Improvements – The reconstruction of the Aquatic Park Recreation building and restrooms remains the largest outstanding item.
- Bille Park – Remaining efforts: Removal of tree hazards, re-establishment of trails, reduction in fuels loads (woody and annual plants), ADA concrete work to Lower Bille playground, bench and sign replacement, and trail rebuild.
- Coutolenc Park – Following the current CALOES led hazard tree work, the District will need to embark on the removal of fuel loads re-building of the water well, picnic tables, benches, lighting, and trail building.
- Crain – The removal of hazard trees and reducing fuel loads, then design and replace interpretive signs.
- District Shop - Project would rebuild a shop lost during the Camp Fire. We anticipate that the current location will have new constraints because of its proximity to the creek. Use of rebuild funds with additional funds and a thoughtful design could provide a potential expansion to meet current and future District needs and potentially serve as meeting or programing space and as a maker's space. We are exploring available commercial space or other parcels as well.

- Moore Road Ball Park – many hazards and repairs have been made. However, some significant efforts remain, including removal and replacement of ball field and horse arena lights, and the replacement of the arena fencing. Completion of these projects will depend on the available funding from insurance and FEMA.

While some of these repairs may go hand in hand with improvements, we will treat them separately for cost tracking for insurance and FEMA funds.

**Justification:** Remove imminent hazards and rebuild damaged facilities lost in Camp Fire. Much funding will come from insurance or FEMA sources.

**Location:** Various

**Notes:**

**Id #**            **2021-6**            **Priority:**    **Med**  
**Project:**    **Aquatic Park and Concow Pool Improvements**

**Description:** Both pools need improvements in basic security and safety hazards. Funds will be used for fence and window repairs (or plywood), lighting, paint, landscaping, table replacement, concrete patches, roof and gutter repairs, etc. This may include improvements to the adjacent play areas and heating and purification systems.

Eventually, major improvements or replacement will be required to bring up to modern standards and enhance the use of the pools. We include this cost for the Paradise Pool but have not identified a likely funding source.

**Justification:** The pools represent some of the longest running and beloved programs with the District. The Paradise pool represents one of the major costs to the district (labor costs, electricity, chemicals, etc.) and safety is paramount for these facilities. Building is showing signs of age and is difficult to clean and maintain in a satisfactory condition. Concrete walls and floors are eroding and cracking. New facility would aide in additional programing and rentals at the site and Pool and be consistent with appropriate building codes. Long-term pool replacement costs were estimated at \$2.9 M in 2017. Although we need urgent, basic repairs, we would want to make sure that they fit within future plan and so the basic planning will ensure that repairs are consistent with future plans.

While the Concow Pool is owned by the Golden Feather Unified School District, PRPD manages programing for the facility. Substantial funds will need to come via the GFUSD or grants, but PRPD is committing to working with GFUSD and funding may take care of some of the issues, staff will work with the school District to identify issues and potential partnerships, which may result in a major project to remedy issues at the Concow pool.

**Location:** Paradise and Concow Pools

**Notes:** GFUSD has a grant to support planning and may need assistance and support for matching funds.

**Id #**            **2021-7**            **Priority:**    **High**  
**Project:**    **Existing Park Improvements Coutolenc Park Plan and Development**

**Description:** The District has identified major amenities and improvements to existing parks. This project implements a variety of identified projects and improvements at each of the parks below. Additional funding, donations, and volunteer work will determine the completion of the projects and staff are working with consultants on the plans and cost estimates. Therefore, the list of amenities and cost

estimates will be refined. These are focus projects and expect that number of parks and items on the list will expand and contract over the years.

- Aquatic Park - Renovate or improve playground equipment, landscape improvements, complete parking lot seal, repair fences, modernize electrical pad, and concrete repair. If permitting proceeds, we anticipate the ability to clean out the pond in 2021. We anticipate that other improvements will be identified and as part of a future pool complex renovation plan.
- Bille Park - concrete repairs, landscape improvements for water conservation (includes turf reduction), restroom renovation (Upper), seal and restripe parking lots, outside exercise equipment, an all-access play-feature, replacement of pumps and other park features. The management and conceptual plans noted above will unveil an inventory of needs for future work. The plan will propose additional parking, landscaping, play structure, bike features, adventure play area, and ropes course features.
- Coutolenc Park – Following the completion of hazard tree removal, the District will complete the recovery project for the site, but also, we have additional amenity needs for this park: signs, improved and expanded parking lot, portable restroom pads and/or restrooms, trails, and other basic amenities (the management plan may identify additional features).
- Crain Park - Complete park improvements (landscaping and reseeding), signage, additional trails on south side of property (park plan may reveal other improvements and appropriate uses).
- Moore Road Ball Park – Once the recovery project is complete, the District has been working on a conceptual plan to re-locate the playground and better arrange park elements. These may include changes to the parking lot, lighting, modernize the backstop, additional warm up areas, trails and waypoints and creation of a plaza between the ballfield, revised restrooms, concessions, and maintenance storage. The District awaits the Town’s road plan to see if the access to the park will be considered. Therefore, the scope of this request may expand next year.
- Paradise Lake - Make additions and improvements to Paradise Lake to support additional revenue and program areas. Items include fuels reduction, trail work, boat launching (floating dock), storage, and improvements to existing facilities. Make repairs to lake house to accommodate rentals, programs, and caretaker use. Add water condition and other amenities to house, including a potential deck expansion. An improved boat ramp will include additional parking, restroom, new surfacing, and other amenities and will require outside funding.

**Justification:** These requests fall under two categories: replacement of aging infrastructure for safety and to improve efficiency, and addition of new features to make the parks more of an attraction and to provide new programming or revenue opportunities. For example, the Moore Road Maintenance Storage room is limited and requires staff to unpack items before they can be used. The building is shared with the concessions stand.

**Location:** Various.

**Notes:** No main funding source identified for project. As we develop more detailed plans over the next year, the costs and scope of projects will be refined. We see many of these items as potential small grants.

#### D. New Park Development and features

**Id #**                    **2021-8**                    **Priority:**                    **High**  
**Project:**            **New Park and Facility Development**

**Description:** The District has several undeveloped properties, while some lend themselves to minimal improvement wildland parks, at least 2 will require major outside funding to complete. In addition, the District is exploring the development of Community Centers that may be remarkable features to aid in the rebuilding and reconnection of communities. Finally, upcoming land acquisitions and partnerships will open opportunities for new strategically located parks that meet recreation and multiple purposes and may allow for development of adventure parks, Community field house, trails, and other amenities. The priority areas identified for the District include:

- Lakeridge Park (Magalia) – The District has submitted a State Parks Program proposal to convert this to a developed park and smaller proposals for vegetation and trails. In case this proposal is not accepted the District will embark on a phased approach and bring immediate wildland amenities to the site. Project is envisioned as phases with basic wildland park amenities, proceeding larger efforts.
- Noble Park – Like Lakeridge, we submitted a proposal for development and vegetation. The District secured funding for an addition to this property. This closed in FY 2020-2021. The addition will need hazards removed and additional needs (signs, fencing, etc.). We will identify measures that may be completed in the short-term (grading plan, curb and gutter, buffer landscaping, etc.) and develop specifications for park, refine costs, and identify permitting and environmental compliance issues.
- Oak Creek Park – Installation of wildland park amenities: parking lot, signage, kiosk, trails, portable restroom, trash can, doggie pot bags, and potentially water.
- Community Center Development – Our District has substantial needs for places that can serve as community gathering points for events, recreation, classes, and social networking. We have identified Magalia as the top priority (but that will depend on securing additional developable land), Paradise, and Concow/Yankee Hill also have needs. We forecast substantial opportunities in Paradise to work with partners on a multipurpose facility.
- Unidentified Wildland Park – Finally, the District is pursuing the development of wildland parks via agreement or acquisition. While management and conceptual plans will pave the way to identify costs and uses, and will inform future budget requests, we know that immediate needs will need to be met for security, hazards, or other basic features, therefore, we propose some anticipated funding for these opportunities.

**Justification:** Lack of local facilities                      Provide park amenity in underserved area.

**Location:** Paradise, Magalia, or Unincorporated Area. Priorities include Lakeridge Park, Noble Park Development

**Notes:** No main funding source identified for project. Staff recommends a phased approach to develop these sites. The phased approach may also allow for the development of interim measures (i.e. portable restrooms) that may allow for public access; while long-term funding is developed. If grant efforts are successful, we will proceed, if not, the larger development will be deferred.

**Id #**                      **2021-9**                      **Priority:**                      **High**

**Project:**                      **Trails Development Project**

**Description:** The District is working on an funding agreement to allow for funding to kick off a trails project (Magalia Paradise Lake Loop Trail). The three-year project will require additional funding to complete portions of it. As one of the main amenities identified by residents, we foresee a committed effort over the next decade in our region. Other projects that may arise include: continue the Butte County Rail Trail, further develop trails on all of our parks, explore new trails and connections on partner properties (such as a natural surface flow trail along the Yellowstone Kelly Trail/Skyway). The vision is

to create a new trails system for our region that provides recreation but also fire and fuels management options.

**Justification:** Lack of local facilities and safe, sanctioned access. Trails are consistently noted as the number one recreational amenity in our area and can provide opportunities for fuels reduction, better emergency and public access to public lands and amenities, and economic opportunities.

**Location:** Various throughout the District.

**Notes:** We selected a consistent funding pattern in the longer term. Future projects will need funding and the needs outstrip available funding. Our volunteer program and partners will be an important part of the long-term maintenance.

<https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2021-22/Budget.Report/2021-22.CIP.Memo.Summary.21.0427docx.docx>







# Paradise Recreation & Park District

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

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

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## Resolution #21-06-3-503

### FISCAL YEAR 2021-22 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 2021-22 PRPD Appropriation Limit.

**NOW, THEREFORE BE IT RESOLVED**, that the Fiscal Year 2021-2022 PRPD Appropriation Limit is \$3,317,222.25.

**PASSED AND ADOPTED** by the Board of Directors of the Paradise Recreation and Park District the 9<sup>th</sup> day of June 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Mary Bellefeuille, Chairperson

Attest:

\_\_\_\_\_  
Robert Anderson, Secretary

**PARADISE RECREATION AND PARK DISTRICT**

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

Staff Report #21-06-3-503

**DATE:** June 9, 2021  
**TO:** Paradise Recreation and Park District Board of Directors  
**FROM:** Dan Efseaff, District Manager  
**SUBJECT:** Compliance with Proposition #4 - Appropriation Limit

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 2021-22 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2021 at [www.dof.ca.gov](http://www.dof.ca.gov) (see Statewide Responsibilities / Research / Demographic Research Unit, Price and Population factors used for Appropriations Limit calculations.)

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

***Per Capita Personal Income 5.73***

- 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, 2021. The change from January 1, 2020 to January 1, 2021 is used in setting the 2021-22 appropriation limit. The percent factor to be used is the Butte County Paradise figure of 31.21.

- c. Growth Factor Example:

Price:	5.73 converted to a ratio	1.0573
Population:	31.21 converted to a ratio	1.3121
Calculation of Factor FY 2021-22:	1.0573 x 1.3121	1.3873

The change factor of 1.3873 is to be applied to the 2020-21 appropriation limit of \$2,391,164.21.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$3,317,222.25 for the 2021-22 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 2021-22 is \$718,000, which is far below this appropriation limit.



May 2021

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, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. 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 2021-22 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, 2021.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

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

KEELY MARTIN BOSLER

Director

By:

/s/ Erika Li

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 2021-22 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

**2021-22:**

Per Capita Cost of Living Change = 5.73 percent  
 Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio:  $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio:  $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22:  $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u> 1-1-2021</b>
		<b>1-1-20</b>	<b>1-1-21</b>	
<b>Butte</b>				
Biggs	-6.75	1,852	1,727	1,727
Chico	1.02	110,364	111,490	111,490
Gridley	-5.92	6,515	6,129	6,129
Oroville	-5.43	18,888	17,863	17,863
Paradise	31.21	4,608	6,046	6,046
Unincorporated	-10.96	66,724	59,414	59,414
<b>County Total</b>	<b>-3.01</b>	<b>208,951</b>	<b>202,669</b>	<b>202,669</b>

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



# Staff Report

## June 9, 2021



DATE: 5/24/2021  
 TO: PRPD Board of Directors  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Resolution 21-06-4-504 Accept Pass-Through of Prop 68 Per Capita Grant Funds from the Town of Paradise

### Summary

Staff recommends approval and adoption of Resolution 21-06-4-504 accepting the fund pass-through from the Town of Paradise for Proposition 68 Per Capita Grant Funding allocation of \$177,952.00.

***Recommendation:*** Adopt Resolution 21-06-4-504 Accepting the Pass-Through of Prop 68 Per Capita Grant Funds from the Town of Paradise in the amount of \$177,952.00

### 1. Background

In June 2019 District staff applied for Prop 68 Per Capita Grant Funding. July 7, 2020 the California Department of Parks and Recreation (DPR) announced nearly \$200 million would be made available for more than 700 agencies under the Proposition 68 Per Capita Grant Program. This non-competitive grant program provides funding to local government agencies to support the rehabilitation, creation and improvement of local parks and to address deficiencies in neighborhoods lacking access to outdoor recreation facilities.

The Town of Paradise recommended that the per capita allocation (\$177,952) be transferred as a pass-thru to the District towards an appropriate project within the Town limits.

### 2. Fiscal Impact

The new funds would double add (\$177,952) to the District allocation (\$177,952) in funds for which we can apply. The State requires a 20% match of funds unless the project location is within a Severely Disadvantaged Community (SDAC), as described within State standards. SDAC is defined as a location where median household income is below 60% of the State average. For example, Lakeridge, Coutolenc, Moore Road, Bille, and Aquatic Park all qualify as SDAC locations so no match would be required. Permit fees are reimbursable expenses within the grant guidelines.

The Per Capita Grant program is a reimbursement grant program, which means the District must pay costs for the project up front and then seek reimbursement from the State at various phases of completion of the project. The State estimates reimbursement payments to be processed in 6-8 weeks of receiving the request. It should be noted that any acceptable expenses (within grant guideline parameters) related to the project are reimbursable within the beginning and ending periods of the grant, July 1, 2018 through June 30, 2024.

Impacts to the District involve potentially cash flow issues (within the District's means) and developing matching funds. Depending on the project, the may have secured funds for the match.

Minimal staff time will be required to submit progress reports to the grant agency every six months for the duration of the project.

### 3. Permits and Environmental Review

At a minimum, the State will require a CEQA review of each project proposed by the District. Depending on the type of project(s) proposed, the Town and/or County may require additional permits.

### 4. Discussion

If the BOD accepts the funds, under the Per Capita grant guidelines, the District can submit a single proposal or multiple proposals that total our allocation amount (\$355,904). The District can choose to use funds for acquisition and/or development and will develop the proposals later this year. It is possible to both acquire land and develop it within the grant guidelines, though this would require two separate grant applications. The District will ensure that the funds allocated from the Town will be utilized for project(s) within the Town limits, and suggests recognition of the Town when the projects proceed. A timeline is presented below:

**5. Next Steps and Timeline:**

- Now – Pass Resolution accepting Per Capita Funds,
- Through December 2021 - Identify project(s), and Submit application package(s)
- June 2022 – Contract must be fully encumbered
- December 2023 – Complete all projects
- March 2024 – Submit project completion package to your OGALS Project Officer

**Attachments:**

- A. TOP Council report from Marc Mattox (5/11/21)
- B. Resolution 21-06-4-504

[https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2021/21.0609/2021\\_0609\\_Prop68.Per.Capita.Grant.Staff.Report.docx](https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2021/21.0609/2021_0609_Prop68.Per.Capita.Grant.Staff.Report.docx)  
6/2/2021





**Town of Paradise**  
**Council Agenda Summary**

**Agenda Item: 2g**

**Date: May 11, 2021**

**ORIGINATED BY:** Marc Mattox, Public Works Director/Town Engineer

**REVIEWED BY:** Kevin Phillips, Town Manager

**SUBJECT:** California Department of Parks and Recreation Per Capita Grant Program Allocation Transfer to Paradise Recreation and Park District

**LONG TERM RECOVERY PLAN:** Yes, Tier 2, Outdoor Destination

**COUNCIL ACTION REQUESTED:**

1. Consider adopting Resolution No.21-\_\_\_\_, A resolution of the Town Council of the Town of Paradise Authorizing Transfer of the Per Capita Grant Fund Allocation from the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 to the Paradise Recreation and Park District.

**Background:**

Proposition 68, approved by voters on June 5, 2018 appropriates funds via the State Budget for local park rehabilitation, creation, and improvement projects on a per capita basis. The program funds are available between July 1, 2018 and June 30, 2024. Sixty percent of the General Per Capita funds are allocated to Cities and Eligible Districts based on population. The Per Capita Grant Program allocation for the Town of Paradise is \$177,952. Projects must be consistent with the park and recreation element of the Town's general or recreation plan.

In order to be eligible to receive or transfer Per Capita Grant funds, the program requires that the Town attend one mandatory grant administration workshop, which was attended on August 12, 2020, and also submit an approved resolution approving the filing of all applications. The Town Council of the Town of Paradise adopted Resolution 20-30, approve applications for Per Capita Grant funds at the September 8<sup>th</sup>, 2020 Town Council meeting.

**Analysis:**

The Public Works Department has not identified any eligible projects to date and doesn't anticipate identifying any projects before the project application submission deadline of December 31, 2021. Therefore, the Department is recommending transfer of the \$177,952 Per Capita Grant Fund Allocation to the Paradise Recreation and Park District (PRPD). PRPD provides recreation facilities and programs to the residents of the Town of Paradise, the Butte Creek Canyon area, and the unincorporated communities of Magalia/Paradise Pines and Concow/Yankee Hill. The transferred funds would be used on eligible park and recreation capital outlay projects within the Town limits.

Entities that receive an allocation under the Per Capita program may transfer all or part of that allocation to another eligible entity, provided that the following requirements are met:

1. All required documentation must be submitted no later than six months from the end of the encumbrance period.
2. The transferring agency must submit a resolution authorizing the transfer of the allocation. The resolution must name the recipient entity and the transferred amount.

3. The recipient must be eligible to receive Per Capita funds.
4. The recipient must have submitted the authorizing resolution.
5. The recipient must submit a resolution authorizing the receipt of funds; the resolution must state the donor and the transferred amount.

The Paradise Recreation and Park District is an eligible entity under the Per Capita program to receive the allocation transfer and has submitted the authorizing resolution to receive funds.

**Financial Impact:**

Decrease the Town of Paradise Per Capita Grant Fund allocation from \$177,952.00 to \$0.00 to reflect the pass through of \$177,952.00 to the Paradise Recreation and Park District.

**Attachments:**



## Paradise Recreation & Park District

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

Phone: 530-662-2037  
Fax: 530-872-8619  
Website: [www.ParadisePRPD.com](http://www.ParadisePRPD.com)

**Resolution #21-06-4-504**  
**OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT AUTHORIZING RECEIPT OF THE TOWN OF PARADISE TO PASS THROUGH PER CAPITA FUND ALLOCATION**

**WHEREAS**, Resolution #21-20 (Attachment A) of the Town Council of the Town of Paradise authorizes the pass through of \$177,952.00 of the Town of Paradise's Per Capita Grant Fund Allocation from the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 to the Paradise Recreation and Park District.

**WHEREAS**, Resolution of the Board of Directors of the Paradise Recreation and Park District authorizes receiving the Town of Paradise to pass through of \$177,952.00 of the Town of Paradise's Per Capita Grant Fund Allocation from the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 to the Paradise Recreation and Park District.

**WHEREAS**, Entities that receive an allocation under the Per Capita program may transfer all or part of that allocation to another eligible entity.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Paradise Recreation and Park District hereby:

1. Approves the increase of the Per Capita Grant Fund allocation from the State of California under the Per Capita Grant Program under the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018.
2. Authorizes the State of California to increase the Paradise Recreation and Park District Per Capita Grant Fund allocation in the amount of \$177,952.00 to reflect the pass through of these funds from the Town of Paradise.

**PASSED AND ADOPTED** by the Board of Directors of the Paradise Recreation and Park District at a meeting held on the 9th day of June 2021.

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

ATTEST:

\_\_\_\_\_  
Mary Bellefeuille  
Board Chairperson

\_\_\_\_\_  
Robert Anderson  
Board Secretary

**TOWN OF PARADISE  
RESOLUTION NO. 21-20**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF  
PARADISE AUTHORIZING TRANSFER OF THE PER CAPITA GRANT  
FUND ALLOCATION FROM THE CALIFORNIA DROUGHT, WATER,  
PARKS, CLIMATE, COASTAL PROTECTION, AND OUTDOOR  
ACCESS FOR ALL ACT OF 2018 TO THE PARADISE RECREATION  
AND PARK DISTRICT.**

**WHEREAS**, entities that receive an allocation under the Per Capita program may transfer all or part of that allocation to another eligible entity; and,

**WHEREAS**, the Paradise Recreation and Park District is an eligible entity under the Per Capita program to receive the allocation transfer.

**NOW, THEREFORE**, the Town Council of the Town of Paradise does resolve as follows:

**Section 1.** The Town Council approves the reduction of the Per Capita Grant Fund allocation from the State of California under the Per Capita Grant Program under the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018.

**Section 2.** The Town Council authorizes the State of California to decrease the Town of Paradise Per Capita Grant Fund allocation from \$177,952.00 to \$0.00 to reflect the pass through of \$177,952.00 to the Paradise Recreation and Park District.

**PASSED AND ADOPTED** by the Town Council of the Town of Paradise on this 11<sup>th</sup> day of May, 2021, by the following vote:

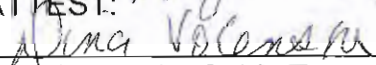
AYES: Greg Bolin, Steve "Woody" Culleton, Jody Jones, Rose Tryon and Steve Crowder, Mayor

NOES: None

ABSENT: None

ABSTAIN: None

By:   
Steve Crowder, Mayor

ATTEST: *May 17, 2021*  
  
Dina Volenski, CMC, Town Clerk

APPROVED AS TO FORM:  
  
Mark A. Habib, Town Attorney