



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room C  
Wednesday, May 13, 2020, 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 May 13, 2020 Board of Directors 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 Wednesday, May 13, 2020 and they will be read into the record.

Please use the link to join the webinar: <https://us02web.zoom.us/j/81136399955>

Or via Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 669 900 9128 or +1 346 248 7799 or +1 253 215 8782 or +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592

Webinar ID: 811 3639 9955

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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. CONSENT AGENDA**

- 3.1. Board Minutes:
  - A. Regular Meeting Minutes of April 8, 2020
- 3.2. Correspondence: None
- 3.3. Payment of Bills/Disbursements (Warrants and Checks Report)  
Check #050925 to and including #050051006 in the total amount of \$97,252.63 including refunds and/or void checks reported.
- 3.4. Information Items (Acceptance only):
  - A. Safety Committee Meeting Draft Minutes for April 30, 2020

**4. COMMITTEE REPORTS**

- 4.1 Finance Standing Committee (McGreehan/Rodowick)  
The Committee met on April 28, 2020 to review and discuss (1) 2020-2021 Draft Budget for recommendation to the full Board; (2) Estimated Liability costs associated with Paradise Lake

operations; (3) FEMA Community Disaster Loan Collateral documentation; and (4) Financial Investment Policy strategies.

#### 4.2 Recreation and Park Standing Committee (Rodowick/Anderson)

The Committee met on April 29, 2020 to review and discuss (1) Review proposed fee schedule for the Paradise Lake facility for full Board consideration and possible approval; and (2) Recommendation to prorate fees for Paradise Lake parking passes for the remainder of 2020.

### 5. REPORT

- 5.1. District Report
- 5.2. Review 2020-2021 Draft Budget
- 5.3. Board Liaison Reports (Oral Reports)

### 6. CLOSED SESSION - NONE

### 7. OLD BUSINESS

### 8. NEW BUSINESS

- 8.1. Approve 2020-2021 Paradise Lake Fee Schedule – Staff recommends the PRPD Board of Directors approve the 2020-2021 Paradise Lake Fee Schedule, effective June 1, 2020.

***Recommendation: Approve as presented***

- 8.2. Resolution #20-05-1-480 – Approve and adopt resolution authorizing agreement with Umpqua Bank to participate in the CSDA District Purchasing Card program.

***Recommendation: Approve and adopt Resolution #20-05-1-480 authorizing staff to open an account with Umpqua Bank and authorize the District Manager to sign the necessary documents on behalf of the District.***

- 8.3. USDA Equipment Grant – This would improve the District's ability to manage the lands in our care and better ensure public safety through careful stewardship of the properties managed by the District.

***Recommendation: Authorize the District Manager to (1) apply for the USDA equipment grant; and (2) utilize funds budgeted in FY 2019-2020 for equipment purchases as matching funds.***

### 8 BOARD COMMENT

### 9 ADJOURNMENT

Adjourn to the next regular meeting on June 10, 2020 at 6:00 p.m., in Conference Room B, at the Terry Ashe Recreation Center (6626 Skyway, Paradise, California).



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

004691

Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
Terry Ashe Recreation Center, Room B  
April 8, 2020

**MINUTES**

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 closed the Board of Directors meeting to members of the public and non-essential District staff.

The public may listen to this meeting via 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 Wednesday, April 8, 2020 and they will be read into the record.

To access the live meeting, please dial-in using your phone to any of the following numbers: United States: +1 605-562-0400; United States: +1 425-436-6260; United States: +1 712-832-8330. Use code: 7320663.

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**1. CALL TO ORDER:**

The regular meeting of the Paradise Recreation and Park District Board of Directors was called to order by Board Chairperson Al McGreehan at 6:03 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson McGreehan led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present: Chairperson Al McGreehan, Vice Chairperson Robert Anderson, Director Steve Rodowick, and Director Mary Bellefeuille  
Present via tele-conference: Secretary Julie Van Roekel

**PRPD STAFF:**

Present: District Manager Dan Efseaff, and Park Supervisor Mark Cobb

Present via tele-conference: Assistant District Manager Kristi Sweeney, District Accountant Catherine Merrifield, Recreation Supervisor Jeff Dailey, and Administrative Assistant II & Management Colleen Campbell.

**1.3 WELCOME GUESTS:** None

**1.4 SPECIAL PRESENTATIONS:** None

**2. PUBLIC COMMENT:**

Staff reported no public comments were received by the 1:00 p.m. deadline on April 8, 2020.

### 3. CONSENT AGENDA

#### 3.1 Board Minutes:

- a. Regular Meeting of March 11, 2020
- b. Special Meeting of March 26, 2020

#### 3.2 Correspondence: None

#### 3.3 Payment of Bills/Disbursements (Warrants and Checks Report) – Payroll Checks and Payables Checks #050812 to and including #050924 in the total amount of \$142,535.45 including reported refunds and void checks.

#### 3.4 Information Items (Acceptance Only):

- a. Correspondence dated March 7, 2020 from the Butte County Fish & Game Commission to Recreation Supervisor Jeff Dailey awarding the District grant funds for the 2021 Children's Fishing Derby.

Chairperson McGreehan asked if any items should be removed and heard separately. Seeing and hearing none, Chairperson McGreehan stated he would entertain a motion on this item.

#### MOTION:

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

#### ROLL CALL VOTE:

Chairperson McGreehan, aye; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

### 4. COMMITTEE REPORTS: None

### 5. REPORTS

#### 5.1 District Report.

District Manager Efseaff provided a brief oral report on the following:

- **District Response to COVID-19** – The District is abiding by the recommendations set forth by the County of Butte and the State of California. Staff is working at home and the office is closed to walk in traffic. We have issued news releases on the District's current actions in lieu of the COVID-19 recommendations. We have cancelled programming and any reservations that were scheduled for the immediate future at our facilities. Staff is meeting weekly via teleconference to provide open dialog with various departments. Parks currently remain open and we will monitor facility use and Department of Public Health recommendations.
- **Moore Road LED Lighting Project** – Staff is working with PG&E as it transitions to a new lighting contractor. Staff hopes this installation can be completed once the COVID-19 restrictions are lifted and weather permits.

- **Programming** –

- The Gold Nugget Craft Faire has been rescheduled to June 27<sup>th</sup> and 28<sup>th</sup>. To date 12 of the 34 vendors contacted are able to participate on the new date.
- The Easter Egg hunt scheduled for April 4<sup>th</sup> was cancelled.
- Current classes such as Tiny Tots, Hoopsters Basketball, Tae Kwon Do, Track and Field, Zumba, Tai Chi, Paradise Stronger, and all drop-in programs have been postponed until further notice.
- Due to the current situation all planning for summer programming will remain fluid until we have a better understanding of the COVID-19 status.

- **Outreach and Development** -

- California Park & Recreation Society's Healthy Play Statewide Initiative – The District was welcomed as part of the PlayCore's National Demonstration Site (NDS) Network. The District participated in sharing information and is exploring the testing of playground equipment and concepts. CPRS, PlayCore, and GameTime recognized agencies that participate in turning research into practice in the community. The announcement noted that *"As a CPRS Healthy Play Statewide Initiative honoree, your agency has successfully deployed evidence-based design best practices to improve the quality of life for the children, families, and citizens you serve."* The award was presented at the CPRS Annual Conference & Expo in Long Beach, CA.
- California Association of Commissioners and Board Members Award District Manager Efseaff also accepted on behalf of the PRPD Board of Directors an award for exceptional service and dedication to the District. The application noted that our entire Board provided exceptional service and dedication to support our District. For example, as with our staff, most Board members (4 out of 5) lost their homes to the 2018 Camp Fire and the fifth Board member could not live in their home for months, and yet our Board of Directors maintained excellent attendance with only a handful of absences and always maintained a quorum, completed a scoping session on a new strategic plan, and held a key role in helping the District transition to an innovative new model and enable the community to rebuild with confidence.
- District Manager Efseaff expressed his appreciation to the Board of Directors for their support to staff during the 2018 Camp Fire and now during the COVID-19 pandemic.

- **Upcoming** –

- Strategic Plan – Due to the challenges with the COVID-19 situation, Board review of the plan draft has been delayed to an upcoming meeting. Staff will introduce the plan, receive comments, and the Board of Directors will consider the revised version at a future meeting.
- FY 2020-2021 Budget Our budget calendar indicated that the Finance Standing Committee would review the draft budget and short- and long-term capital improvements in March and the draft budget would be presented for Board review at the April meeting.

004694

Despite disruptions associated with the COVID-119 situation, the County requires that the budget be completed no later than August. It is staff's desire to present the District budget for adoption before the end of the 2019-20 fiscal year.

## 5.2 Board Liaison Reports (Oral)

- Director Bellefeuille – None
- Director Rodowick – None
- Director Anderson – None
- Director Van Roekel – None
- Chairperson McGreehan – None

## 6. CLOSED SESSION – None

## 7. OLD BUSINESS

### 7.1 Paradise Irrigation District Paradise Lake Agreement – The PRPD Board of Directors will consider approving the Paradise Irrigation District [PID] lease agreement between PID and PRPD for use of the Paradise Lake for recreation and recreational programming under a special use permit.

District Manager Efseaff summarized the written report presented to the Board indicating the PID Board of Directors took action at their April 8, 2020 Board meeting authorizing PID enter into the agreement with PRPD.

The Board had open discussion with staff concerning the additional insurance liability costs associated with assuming lake operations. Chairperson McGreehan requested staff share with the Finance Committee these anticipated insurance costs once they are confirmed by CAPRI.

Seeing and hearing no additional comments, Chairperson McGreehan stated he would entertain a motion on this item.

#### **MOTION:**

Director Rodowick moved to (1) approve the Paradise Irrigation District Paradise Lake Lease Agreement as presented and authorized the District Manager to sign the agreement on behalf of the District; and (2) complete and submit permit with the United States Forest Service (USFS). The motion was seconded by Director Bellefeuille and carried unanimously with 5 ayes.

#### **ROLL CALL VOTE:**

Chairperson McGreehan, aye; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

## 8. NEW BUSINESS

### 8.1 LAFCO Extraterritorial Extension Request for Paradise Lake – Upon approval of the Paradise Irrigation District lease agreement between PID and PRPD for use of the Paradise Lake for recreation and recreational programming staff recommends the PRPD Board of

**Directors authorize the Board Chairperson sign a letter requesting LAFCO approve an Extraterritorial Service Extension for Paradise Lake operations.**

District Manager Efseaff summarized the written report presented to the Board indicating with the approval of the Paradise Lake agreement with PID, the District will manage property and operate programs that are currently outside of the District's current jurisdiction and will need to seek authorization from the Butte Local Agency Formation Commission [LAFCO] for an extraterritorial service extension and potential inclusion in the District for future boundary changes.

Staff commented the date of the letter presented to the Board has been amended to read April 8, 2020.

After a brief discussion, Chairperson McGreehan stated he would entertain a motion on this agenda item.

**MOTION:**

Secretary Van Roekel moved to approve the request to LAFCO for an extraterritorial service extension for Paradise Lake operations and further authorized the PRPD Board Chairperson to sign the letter to LAFCO requesting the extraterritorial service extension as amended on behalf of the District. The motion was seconded by Vice Chairperson Anderson and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson McGreehan, aye; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

**8.2 LAFCO Election Ballot – The PRPD Board of Directors will consider voting for one nominee listed on the ballot or choose to vote for a write-in candidate. Deadline to submit ballot is April 30, 2020.**

The Board reviewed the candidate list and after a brief discussion, Chairperson McGreehan stated he would entertain a motion.

**MOTION:**

Vice Chairperson Anderson moved to vote for Larry Bradley with Durham Recreation and Park District, to serve on the Butte Local Agency Formation Commission [LAFCO]. The motion was seconded Director Bellefeuille and carried with 5 ayes.

**ROLL CALL VOTE:**

Chairperson McGreehan, aye; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

**8.3 Resolution #20-04-1-478 CARPD Nomination – Al McGreehan – Staff recommends the PRPD Board of Directors approve and adopt this resolution nominating Al McGreehan to serve a two-year term as the Chief Financial Officer of the California Association of Recreation and Park Districts [CARPD] Board of Directors.**

The Board had a brief discussion concerning the nomination of Al McGreehan and amendments to the resolution. It was noted the resolution was amended to (1) reflect Al McGreehan as a director of the Board of Directors in lieu of an employee of the District; and (2) the language concerning CARPD covering the costs related to travel, lodging, and meals related to CARPD meetings was removed.

The Board of Directors concurred with resolution amendments and Chairperson McGreehan stated he would entertain a motion.

**MOTION:**

Director Bellefeuille moved to approve and adopt Resolution #20-04-1-478 as amended. The motion was seconded Secretary Van Roekel and carried with 4 ayes and one abstention.

**ROLL CALL VOTE:**

Chairperson McGreehan, abstain; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

**8.4 Resolution #20-04-2-479 FEMA Community Disaster Loan – Staff recommends the PRPD Board of Directors (1) authorize the District Manager to enter into the FEMA Community Disaster Loan program; and (2) approve collateral agreement to ensure the District’s ability to provide continuity of service and operations thereby ensuring financial recovery of the District.**

District Manager Efseaff summarized the written report presented to the Board, stating in part from comments made by the Community Disaster Loan Analyst; *“Due to disaster-related revenue losses, the District appears to be eligible for a \$521,589.00 Community Disaster Loan. The amount of the loan is based on the lesser of the projected revenue losses (and UDRE, if applicable) in the fiscal year of the disaster (FY 2019) and three subsequent years (FY 2020 – FY 2022) or 25% of the adopted operating budget in the fiscal year of the disaster up to \$5 million. For this analysis, the loan amount will be limited to the Community Disaster Loan (CDL) Regulation’s maximum cap of 25% of the District’s Annual Expenditure Budget in the year of the disaster (FY 2019), even though projected revenue losses for the fiscal year of the disaster and the following three full fiscal years is higher than this amount.”*

Further, District Manager Efseaff stated that careful use of debt financing through the FEMA CDL program will provide funds for operating capital, development of new programs, and potentially reserving funds (in interest bearing accounts) for future expenditures. This allows the District a low-risk, extremely low-cost approach to develop new programs that may provide more diversified income in the long run.

The Board had open discussion regarding the five-year term of the loan and the reduced interest rates available through the FEMA CDL.

Chairperson McGreehan suggested that staff provide the collateral agreement to the Finance Committee for review. The Board concurred with this suggestion.

Seeing no additional comments, Chairperson McGreehan stated he would entertain a motion.

**MOTION:**

Vice Chairperson Anderson moved to (1) approve and adopt Resolution #20-04-2-479 as presented; (2) authorize the District Manager to enter into the FEMA Community Disaster Loan program; and (3) approve the collateral agreement to ensure the District’s ability to provide continuity of service and



004697

operations thereby ensuring financial recovery of the District. The motion was seconded Director Rodowick and carried unanimously with 5 ayes.

**ROLL CALL VOTE:**

Chairperson McGreehan, aye; Vice Chairperson Anderson, aye; Secretary Van Roekel, aye; Director Rodowick, aye; and Director Bellefeuille, aye.

**9. BOARD COMMENT:**

Julie Van Roekel commented she missed everyone and hoped everyone was staying healthy.

Al McGreehan commented he attended the CARPD meeting on March 18<sup>th</sup> and items discussed were the addition of two new districts to CARPD; Proposition 68 per capita funds to our District is pending at this point; and more information may be available shortly concerning whether the conference scheduled for May will be postponed.

**10. ADJOURNMENT:**

Seeing no further business, the regular meeting of the Paradise Recreation and Park District Board of Directors was adjourned at 7:08 p.m. by Chairperson McGreehan until the next regular Board meeting scheduled on May 13, 2020 at 6:00 p.m. in Conference Room B, at the Terry Ashe Recreation Center,(6626 Skyway, Paradise, California).

\_\_\_\_\_  
Al McGreehan, Chairperson

\_\_\_\_\_  
Julie Van Roekel, Secretary



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

**Fund 2510**

**April**

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
*****								
050936-050953	4/8/2020		Payroll Summary	17,952.37	0.00	0.00	17,952.37	
*****								
050975-050991	4/22/2020		Payroll Summary	19,204.03	0.00	0.00	19,204.03	
*****								
050925	4/3/2020		ACH CALPERS	3,573.50			3,573.50	
050926	4/3/2020		ACH CALPERS	9,775.16			9,775.16	
050927	4/3/2020		AT&T		592.62		592.62	
050928	4/3/2020		INDUSTRIAL POWER PRODUCTS		482.57		482.57	
050929	4/3/2020		OFFICE DEPOT		407.59		407.59	
050930	4/3/2020		AWARDS COMPANY		40.70		40.70	
050931	4/3/2020		ACCULARM SECURITY SYSTEMS		1,180.00		1,180.00	
050932	4/3/2020		CONNEY SAFETY PRODUCTS		541.41		541.41	
050933	4/3/2020		BUTTE COUNTY NEAL ROAD LAND		10.00		10.00	
050934	4/3/2020		PARADISE IRRIGATION DISTRICT		263.88		263.88	
050935	4/3/2020		BUTTE COUNTY		1,273.75		1,273.75	
050951	4/14/2020		ACH STATE PR TAX	524.33			524.33	
050952	4/14/2020		ACH FED PR TAX	4,563.84			4,563.84	
050954	4/10/2020		VOYA INSTITUTIONAL TRUST CO	275.00			275.00	
050955	4/10/2020		THOMAS ACE HARDWARE		3,546.86		3,546.86	
050956	4/10/2020		NORTH STATE GROCERY INC		74.66		74.66	
050957	4/10/2020		RENTAL GUYS CHICO		583.08		583.08	
050958	4/10/2020		MEEK'S LUMBER & HARDWARE		1,337.57		1,337.57	
050959	4/10/2020		STEVEN MCFARLAND		65.00		65.00	Refund
050960	4/10/2020		JC NELSON SUPPLY CO		1,065.75		1,065.75	
050961	4/10/2020		ACME TOILET RENTALS LLC		457.29		457.29	
050962	4/10/2020		OREILLY AUTO PARTS		7.53		7.53	
050963	4/10/2020		NORMAC INC		406.65		406.65	
050964	4/19/2020		ACH CALPERS	3,646.29			3,646.29	
050965	4/19/2020		ACH CALPERS	1,691.24			1,691.24	
050966	4/17/2020		CHICO RENT A FENCE		216.00		216.00	
050967	4/17/2020		VERIZON WIRELESS		452.23		452.23	
050968	4/17/2020		LILLEY PAD POOLS		450.00		450.00	
050969	4/17/2020		NORTHERN RECYCLING & WASTE		978.23		978.23	
050970	4/17/2020		CARDMEMBER SERVICE		6,736.44		6,736.44	
050971	4/17/2020		TIAA COMMERCIAL FINANCE INC		224.29		224.29	
050972	4/17/2020		PG&E		1,798.42		1,798.42	
050973	4/17/2020		PEAK SOFTWARE SYSTEMS INC		506.34		506.34	
050974	4/17/2020		CALIFORNIA SPECIAL DISTRICT		816.20		816.20	
050992	4/24/2020		ACH STATE PR TAX	556.86			556.86	
050993	4/24/2020		ACH FED PR TAX	4,800.70			4,800.70	
050994	4/27/2020		VOYA INSTITUTIONAL TRUST CO	275.00			275.00	
050995	4/27/2020		PRINCIPAL LIFE INSURANCE CO	133.12			133.12	
050996	4/27/2020		VISION SERVICE PLAN	156.19			156.19	
050997	4/27/2020		PREMIER ACCESS INSURANCE	1,002.34			1,002.34	
050998	4/27/2020		INDUSTRIAL POWER PRODUCTS		1,597.82		1,597.82	
050999	4/27/2020		ALHAMBRA		23.97		23.97	
051000	4/27/2020		LIFTOFF LLC		119.00		119.00	
051001	4/27/2020		DAN EFSEAFF		40.00		40.00	A
051002	4/27/2020		SUNBELT RENTALS		686.07		686.07	
051003	4/27/2020		STREAMLINE		200.00		200.00	
051004	4/27/2020		PG&E		1,606.65		1,606.65	

051005	4/27/2020		ACME TOILET RENTALS LLC		264.09		264.09
051006	4/27/2020		COMPUTERS PLUS		70.00		70.00

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<b>TOTALS</b>					<b>30,973.57</b>	<b>29,122.66</b>	<b>0.00</b>	<b>60,096.23</b>
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<b>GRAND TOTALS</b>					<b>68,129.97</b>	<b>29,122.66</b>	<b>0.00</b>	<b>97,252.63</b>
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Notes:

- A) Reimbursement for Notary Service

Z:\Finance\Reports\Month\_End\_Reports\2018-2019\BOD.Disbursements 2019 Master Copy.xlsx\2020 (4)



## 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:** April 30, 2020 at 8:30 a.m.  
**Rescheduled from March 26, 2020 due to COVID-19 Restrictions**

**LOCATION:** Teleconference via Microsoft Teams

**ATTENDANCE:** Dan Efseaff, District Manager  
Kristi Sweeney, Assistant District Manager  
Jeff Dailey, Recreation Supervisor  
Mark Cobb, Park Supervisor  
Colleen Campbell, Administrative Assistant II/Management

**ABSENT:** None

**FACILITATOR:** Jeff Dailey

#### 1. **MINUTES:**

- By unanimous vote of the members present, the February 27, 2020 Safety Committee Minutes were approved.

#### 2. **SAFETY AND HEALTH ISSUES DISCUSSED:**

THE FOLLOWING SAFETY MEETINGS WERE HELD:

- March 4, 2020 Protective Eyewear & Gloves with use of Paint (Maint. Staff Mtg)  
by Kevin Peake, Park Maintenance
- March 17, 2020 COVID-19 Protocol (Maint. Staff Mtg)  
by Mark Cobb, Park Supervisor

#### b. ***DOCUMENTED SITE INSPECTIONS, REPAIRS, AND OTHER ACCOMPLISHMENTS RELATED TO SAFETY:***

- **Maintenance Requests: None**
- **Site Inspections completed since last meeting:**
  - Crain Pak – February 29, 2020

Site inspections with Committee members originally scheduled for April 29, 2020 have been rescheduled for May 20, 2020.

The Committee reviewed the frequency of the inspections at each location which average one to two times per year. The Committee concurred to include other staff members during the site inspections at various locations to add a new eye or perspective to the facility.

Mark Cobb will contact Paradise Irrigation District to acquire a copy of their site inspection list for Paradise Lake, if available, this will be modified to accommodate our format and the facility will be added to the District's inspection list.

The following inspections are due:

- Aquatic Pool            Jeff Dailey and Maintenance staff member
- Concow Pool            Jeff Dailey and Maintenance staff member
- Moore Road Park &  
Horse Arena            Jeff Dailey and Scott Amick
- TARC Bldgs/Park      Jeff Dailey, Colleen Campbell and Lori McCoslin

***c. ACCIDENT/INCIDENT REPORTS:***

- The Committee reviewed the accident/incident reports since last meeting. It was noted that one new incident was reported since last meeting.
  - March 23, 2020 - Vandalism (Graffiti) Upper men's restroom at Bille Park

***d. WORKERS' COMPENSATION CLAIMS:***

- February 2020. It was noted that one claim exists from 2011 and no new claims were reported since last meeting. It was further noted that Workers' Compensation Claims reports by the District's carrier (Sedgwick) have been delayed due to COVID-19. Staff anticipates receiving March's report shortly.

**3. MISCELLANEOUS: None**

Next Safety Meeting Date: May 21, 2020

Facilitator: Jeff Dailey

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Colleen Campbell, Safety Committee Secretary

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Date:

cc: CAPRI  
PRPD Board            05/13/20 – Draft Copy

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety.Minutes.DRAFT\\_2020\\_0430.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety.Minutes.DRAFT_2020_0430.docx)

# Staff Report

## May 13, 2020



DATE: 4/28/2020  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Finance Committee Meeting (McGreehan/Rodowick)  
 April 28, 2020 at 3:00 p.m.  
 Via Teleconference

### Attendance:

District Manager Dan Efseaff  
 Assistant District Manager Kristi Sweeney  
 Finance Committee Chairperson Al McGreehan  
 Finance Committee Member Steve Rodowick

The meeting convened at 3:34 pm.

### The Finance Committee met to review and discuss:

#### 1. **2020-2021 Draft Budget for recommendation to full Board.**

Staff presented the draft budget and provided guidance through the revised format of the budget. The committee asked questions to staff related to wages/salaries, Professional & Outside Services, particularly engineering budget increase, and Capital Improvement. Staff addressed questions from the committee.

Chairman McGreehan proposed that the Finance Committee recommend approval of the 2020-2021 draft budget to the full Board of Directors pending a complete copy of the budget which includes a narrative and Capital Improvement plan. Director Rodowick concurred.

#### 2. **Estimated Liability costs associated with the Paradise Lake operations.**

CAPRI provided an estimate that insurance costs related to Paradise Lake would increase overall District liability costs by \$1500 annually. The Board was pleased with the value of the quote.

#### 3. **FEMA Community Disaster Loan Collateral documentation.**

At the April 8, 2020 regular Board of Directors meeting Chairman of the Board Al McGreehan asked to see a more detailed copy of the Collateral Security Agreement as required by the FEMA CDL application. Staff presented the entire application for purposes of full transparency and addressed Chairman McGreehan's questions related to the Agreement and overall application packet.

#### 4. **Financial Investment Policy Strategies**

Finance Committee reviewed the District's newly adopted Investment Policy and asked staff how often the Finance Committee should convene with staff to review investments. It was decided a minimum of once per fiscal year is required to maintain adherence to the policy, though staff and the committee agreed to meet at least once at the start of the new fiscal year and again in the fall and craft a financial plan for the District according to varying financial forecasts over the upcoming decade.

Meeting adjourned at 4:10 pm.





# Staff Report

## May 13, 2020



DATE: 4/29/2020  
 TO: Board of Directors  
 FROM: Kristi Sweeney, Assistant District Manager  
 SUBJECT: Recreation and Park Committee Meeting (Rodowick/Anderson)  
 April 29, 2020 at 2:00 p.m.  
 Via Teleconference

### Attendance:

District Manager Dan Efseaff  
 Assistant District Manager Kristi Sweeney  
 Recreation and Park Committee Chairperson Steve Rodowick  
 Recreation and Park Committee Member Robert Anderson

The meeting convened at 2:00 pm.

### The Park and Recreation Committee met to review and discuss:

#### 1. ***Proposed fee schedule for the Paradise Lake Facility for full Board consideration and possible approval.***

Staff presented the Paradise Lake fee proposal. The committee asked questions to staff related to house rental (day vs overnight use). Staff communicated that house rental was intended for day use, such as wedding preparations and meeting space but that overnight use could be considered after additional research.

After some discussion on the potential of raising daily parking fees to \$5 as recommended by PID staff, the committee agreed to keep it to \$3/day.

Staff proposed consolidation of annual pass for parking and boating at a fee of \$40 and suggested a flat introduction rate for 2020 of \$25. The Committee suggested splitting the difference between previous PID fee schedule for the annual pass for parking only (\$20), and the annual pass for parking and boating (\$40), to a single simplified rate to cover the annual pass for parking and boating (\$30). The additional boat fee would be removed.

Discussion on the daily and picnic area fees proceeded rapidly, with most of the discussion centering on setting the Annual pass fees. Special event rates resulted in a spirited discussion. Ultimately, Chairman Rodowick proposed that the Recreation and Park Committee reconvene later with maps of the facility and a more detailed fee structure proposal related to Special Event pricing before full Board consideration. Director Anderson concurred.

Director Anderson proposed the following fee structure be recommended to the full board at the May 13, 2020 meeting and reconvene later to determine special event pricing. Chairman Rodowick concurred.

**Recommendation:** Recreation and Park Committee recommends the full Board approve the following fee schedule for Paradise Lake, with Special Event pricing to be determined later.

### DAILY

Parking:	\$3.00 (envelope drop box)
Daily Boating and Parking:	\$10.00
Designated PRPD Class (needs placard):	Free with pre-registration
Annual Parking and Boating Pass:	\$30.00

### PICNIC AREA RESERVATIONS

1-25 Persons	\$30.00
26-50 Persons	\$50.00
51-100 Persons	\$100.00
Gazebo:	\$100.00

**SPECIAL EVENT RESERVATION (Exclusive Use, except Wednesdays)**

Picnic Area, Boat Ramp, or other areas:	Negotiated Rate
Lake House Reservation	
Day-Use Meeting Space (4 hours):	\$100.00
Overnight Use:	Negotiated Rate

**Recommendation:** *The Recreation and Park Committee recommends Board adoption of the fee schedule set forth above and potential additions related to special events and house after a tour of the property.*

**2. Recommendation to prorate fees for Lake parking passes for the remainder of 2020.**

Staff and Committee discussed the options of pro-rating the annual pass, but it was decided that at this time annual passes will not be pro-rated.

**Recommendation:** Recreation and Parks Committee recommends not to prorate annual pass fees.

Meeting adjourned at 3:13 pm.

**District Report****Meeting Date: May 13, 2020**

DATE: 5/6/2020  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

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

- a. COVID-19 Update – With the anticipation of Governor Newsome lifting some restrictions and providing more discretion to the Counties after the posting of this agenda. Staff will provide an update and response at the BOD meeting.

**2. Administrative and Visitor Services**

- a. New Recreation Supervisor - Scott Amick was hired as a Recreation Supervisor in late April. He will lead the HTTN program to great success and has already made great progress to improving this District's outreach and communication. Before joining the District Scott was the Director of Youth Programs at Odyssey teams where he supported and delivered programs all across North America, for clients including Microsoft, Oracle, Chrysler, Comcast, TD Ameritrade, YouTube, University of the Pacific, Health and Family Solutions, and The Lawrence Academy, Butte County Office of Education, and Youth For Change. He holds a Master's Degree in Applied Biomechanical Analysis in Outdoor Education from Cal State University, Chico, and has worked there as a course instructor and guest lecturer. He also holds undergraduate degrees in Exercise Physiology and Pedagogy. As a Camp Fire survivor, we believe Scott will be a passionate advocate for the HTTN program and a valuable member of the PRPD team.

**3. Finance**

- a. Routine Reports – Balance Sheet (Attachment A), Profit & Loss Budget vs. Actual (Attachment B), and Recovery Project (Attachment C).
- b. Impact Fees – For the month of April, the District received a total of \$17,512.74 in impact fees. Since 11/8/18, the District has received a total of \$249,154.57.
- c. 5-Star Bank – The April interest for the Money Market accounts was not posted at the time this report was completed. For the month of March, the Investment Money Market received interest of \$1,863.73, the Grant Money Market received \$101.04.
- d. Budget Updates – the Preliminary Fiscal Year 2020-2021 budget is included in this report (Attachment D) and will be discussed as part of an agenda item introducing the budget to the BOD. The calendar has been modified as follows:
- May 13, 2020 - Present Draft 2020-2021 Budget to the full Board for review in the Manager's Report
  - June 10, 2020 - Adopt Preliminary Report and set public hearing for July 8, 2020
  - July 8, 2020 - Public Hearing and adopt Final 2020-2021 Budget

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

- a. Bille Park –
- i. The crews have been removing brush broom from fence line on the west side of the Park.
  - ii. I got a call from one of our citizens that frequents Bille Park who wanted to let me know that since the Camp Fire, our crew has done a remarkable job on cleaning up the park and that she feels safe and welcomed there. She said that all our crew is polite and friendly and the pride in taking care of the park shows.

- iii. CALOES - is assessing the tree work along the trails in the canyon behind the Pavilion in lower Bille. District Manger Efseaff and Park Supervisor Cobb marked trees along the trails for possible removal. We hope that they start that project in the near future, we are looking forward to the trails being opened back up to the public.
- b. Coutolenc Park - I am working with the Bureau of Land Management to ensure that the upcoming timber harvest has reduced impacts on the road, infrastructure and neighbor access.
- c. Noble Park - we have mowed Nobles and have completed our seasonal fire prevention maintenance at that location.
- d. Moore Road Ballpark - we have started the rebuild of the small field backstop. Should be completed by the end of May. (not including the wire fencing, fencing contractors are very busy these days and could be up to 3-5 months out).
- e. Paradise Lake –
  - i. Staff have been exploring the costs and routines for maintenance at the lake. For example, staff is developing a comparison of costs for servicing the restroom (Table 1).

Table 1. Cost Comparison of Portable Restroom Servicing.

Portable Restroom Locations	Number	Est PRPD Cost (\$/4x a month)	Commercial Cost (\$/month)	Difference	Notes
Trail	13	\$708.00	\$617.50	1x	
Picnic Area	5	\$708.00	\$1250	4x	
Total	18	\$1416.00	\$1867.50		

ii. PID/PRPD Collaboration - Staff met with PID staff to ask questions regarding management of recreation at this facility. PID staff were very supportive of PRPD and provided great information and ideas for launching our management efforts successfully. PID will be removing the boat house due to disrepair and maintenance required. The patrol boat will be stored within the garage at the house at the facility. Staff will receive printed annual passes the week of May 11th and already has a list of people interested in purchasing annual passes. PID staff have shared a substantial amount of information include past permit sales (Attachment F)

**5. Programs**

- a. Fishing Derby - We are excited to be planning PRPD's first of many Fishing Derby's at Paradise Lake. At this point in time we are looking at having a Virtual Fishing Derby with a kick-off date in middle July. The event will include photo contests, prizes, and other activities. The lake will receive its second of three fish deliveries on Wednesday, May 27 from the California Fish and Wildlife Department. Staff may provide a verbal update at the meeting.
- b. Activity Guide - We are currently working on the summer/spring activity guide. As the stay at home restrictions start to ease, we will have a better understanding of when we can start activities. Some of the programs being planned include youth and adult sports, exercise and special interest, youth and preschool, aquatics, tournaments, and outdoor recreation classes.
- c. Gold Nugget Craft Fair - The 2020 Gold Nugget Craft Fair is still scheduled for June 27 and 28. There are currently 34 vendors registered for the fair. We will be closely monitoring the current situation moving forward to decide whether the date needs to be postponed further.

**6. Outreach and Development**

- a. Technical Advisory Committee Launched - Thursday April 23, 2020 PRPD staff, The Nature Conservancy (TNC), and Conservation Biology Institute (CBI) held the first of many Technical Advisory Committee meetings to seek input from experts across multiple fields and agencies about the Wildfire Risk Reduction Buffers project. There were approximately 27 attendees at the first meeting where the TAC participants were introduced to the project and how their input can further develop the model for the strategic placement of parks to serve mitigate risk from wildfires. Time permitting, staff may provide some of the information presented.
- b. Park Icons - Staff are formulating a list of potential icons to associate with each park in the District. These park "mascots" in consideration are based on the history of the land and/or current use or feature most representative of the location. Once staff have narrowed down the list of options staff will post the options on social media to allow for public input. The icons will be featured on signage at their respective parks, be featured on the maps that highlight parks within the District, buttons, hats, and/or vests for Park Stewards (long-term volunteers working primarily at one park location), and more.

## 7. Projects

- a. PG&E Stewardship Fund Grant - Staff submitted a concept proposal for a project in Butte Creek Canyon to provide basic wildland recreation amenities (for example, signage, parking, portable or vault restrooms, bear-proof trash containers, picnic tables, benches, day-use rules, etc). We propose a substantial outreach effort and the creation of approximately 3 miles of new trail for the Centerville/Nimshew Ridge trail with trail head, waypoints, and interpretive signs. The multiple- use trails provide access for recreation and fuels reduction/fire risk reduction/vegetation management projects. We requested \$444,100 and are confident if the project moves to the next round, that there would be interest in providing a local 20% match.

## 8. Upcoming

- a. Committees – Despite the slowdown associated with COVID-19, staff anticipates a number of items to return for consideration including the Strategic Plan, updated Job Descriptions, Salary Scale Review, and a tour of Paradise Lake.
- b. Paradise Sign – Citizens working on the development of a new and improved welcome to Paradise sign have approached the District about the potential of us taking over the maintenance and administration of the sign and immediate surroundings. The current sign on Skyway is on the County Right of Way. They have raised substantial funds toward the installation and maintenance costs of the project and have developed a model to provide annual income through the sale of sign medallions. The group can provide a presentation to the BOD at a future meeting. Staff seeks BOD concurrence to explore this option for future consideration.

## Photographs



Figure 1. Stewardship Grant: proposed grant would create basic wildland recreation amenities and access for Butte Creek.



Figure 2. Stewardship Grant: would create 3 miles of trails on PG&E land with spectacular views of Butte Creek.

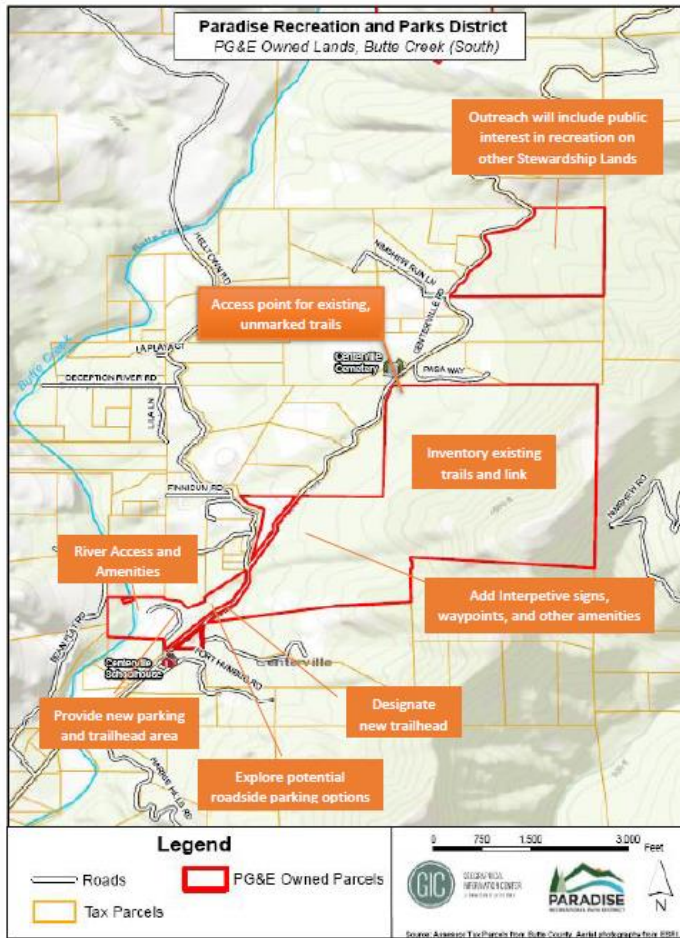


Figure 3. Stewardship Grant: generalized amenities for Butte Creek.

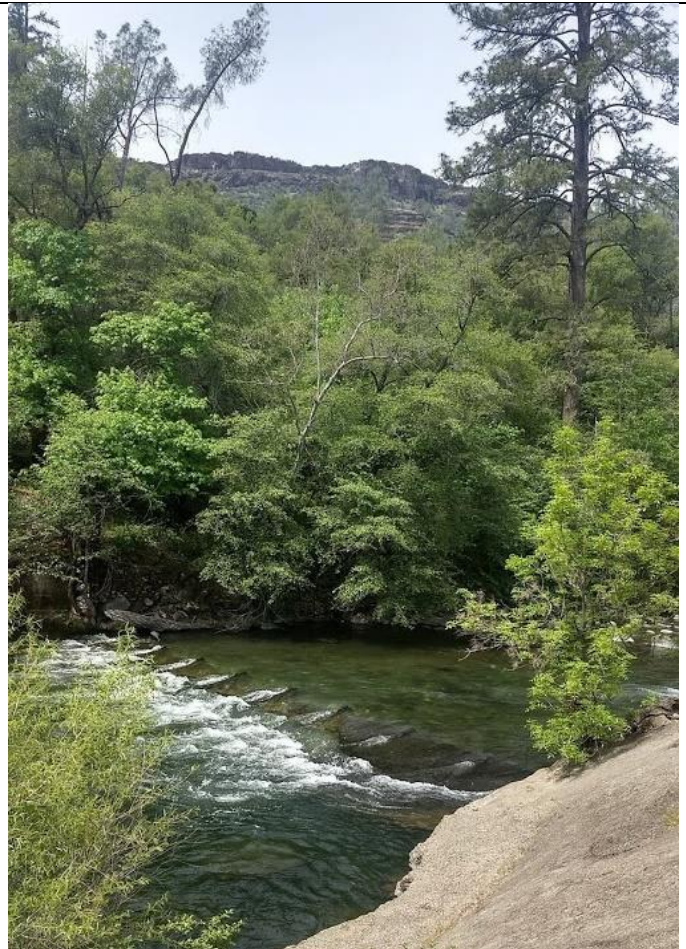


Figure 4. Butte Creek Canyon feels like a combination of American Southwest Canyons meet Pacific Northwest streams.



*Figure 5. Paradise Lake: staff and Alliance crews start working on preparing for the 6/1/20 transfer.*

**Attachments:**

- A. Balance Sheet
- B. Profit & Loss Budget vs. Actual
- C. Recovery Project
- D. Preliminary Budget Summary
- E. Preliminary Detailed Budget
- F. Paradise Lake Pass Sales

[https://paradisepprd-my.sharepoint.com/personal/defseaff\\_paradisepprd\\_com/Documents/Dan\\_OneDrive/Templates/BOD\\_2017\\_District\\_Report\\_Template\\_17\\_0905.docx](https://paradisepprd-my.sharepoint.com/personal/defseaff_paradisepprd_com/Documents/Dan_OneDrive/Templates/BOD_2017_District_Report_Template_17_0905.docx)  
5/7/2020





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05/01/20

Accrual Basis

**PRPD**  
**Balance Sheet**  
 As of April 30, 2020

	Apr 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Mechanics Bank - Operating	338,224.94
1005 · Petty Cash	300.00
1010 · Treasury Cash - 2510	
1011 · General Operating	-338,864.85
1012 · ACO Reserve	626,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>291,835.15</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	1,182,381.28
1032 · Five Star Bank Grant M. M.	64,101.67
<b>Total 1030 · Investments</b>	<b>1,246,482.95</b>
<b>1100 · Designated Treasury Funds</b>	
1111 · Aquatic Unicorp-2511	49.41
1112 · Grosso Endowment-2512	53,632.13
1113 · Grosso Scholarship-2513	4,124.32
<b>1114 · Designated Donations-2514</b>	
1114-1 · Bille Park Donations	125.00
1114-10 · Swim Scholarship Fund	997.82
1114-11 · Dog Park Donations	2,874.61
1114-12 · Coutolenc Camp Fund	1,452.89
1114-13 · Ice Rink Donations	6,191.83
1114-14 · General Donations	1,186.00
1114-2 · Bike Park Fund	1,500.00
1114-3 · Lakeridge Park Donations	3,050.00
1114-4 · Sports Equipment Donations	
1114-41 · Wrestling Mat fund	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	4,658.61
1114-7 · Child-Youth Scholarships	10.00
1114-8 · McGreehan Children's Schlshp	1,056.00
1114-9 · Skate Park Fund	3,044.36
1114 · Designated Donations-2514 - Other	429.28
<b>Total 1114 · Designated Donations-2514</b>	<b>28,350.00</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>86,155.86</b>
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	8,103.30
1121 · Park Acqui Unincorp - 2521	47,166.73
1122 · Park Dev Unincorp - 2522	78,005.24
1124 · District Fac Unincorp - 2524	40,531.66
1126 · Park Acqui Incorp - 2526	90,064.05
1127 · Park Dev Incorp - 2527	270,701.71
1128 · District Fac Incorp - 2528	48,779.34
<b>Total 1119 · Impact Fees</b>	<b>583,352.03</b>
<b>Total Checking/Savings</b>	<b>2,546,350.93</b>

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05/01/20

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2020

	Apr 30, 20
<b>Other Current Assets</b>	
1400 · Interest Receivable	
1410 · Interest Receivable	1,361.18
1411 · Interest Receivable - 2511	0.19
1413 · Interest Receivable - 2513	217.91
1420 · Interest Receivable - 2520	30.81
1421 · Interest Receivable - 2521	157.18
1422 · Interest Receivable - 2522	232.59
1424 · Interest Receivable - 2524	139.34
1426 · Interest Receivable - 2526	243.68
1427 · Interest Receivable - 2527	743.90
1428 · Interest Receivable - 2528	119.64
	3,246.42
<b>Total 1400 · Interest Receivable</b>	<b>3,246.42</b>
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	-13,124.68
1512 · FMV Adjustment-2512	-926.25
1500 · FMV Adjustments - Other	-4,880.93
	-18,931.86
<b>Total 1500 · FMV Adjustments</b>	<b>-18,931.86</b>
<b>Total Other Current Assets</b>	<b>-15,685.44</b>
<b>Total Current Assets</b>	<b>2,530,665.49</b>
<b>Fixed Assets</b>	
1710 · Land	750,088.53
1720 · Buildings	5,731,566.33
1730 · Furn., Fixtures & Equip (>\$5k)	379,967.31
1798 · Accum Depr - Furn Fixture Equip	-261,746.21
1799 · Accum Depr - Buildings	-4,051,763.09
1800 · Construction in Progress	
1801 · CIP-Lakeridge Park Development	82,463.57
	82,463.57
<b>Total 1800 · Construction in Progress</b>	<b>82,463.57</b>
<b>Total Fixed Assets</b>	<b>2,630,576.44</b>
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	155,419.00
	455,741.00
<b>Total Other Assets</b>	<b>455,741.00</b>
<b>TOTAL ASSETS</b>	<b>5,616,982.93</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	-1,120.63
	-1,120.63
<b>Total Accounts Payable</b>	<b>-1,120.63</b>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2110 · Wages Payable	70,400.75
2120 · Payroll Taxes Payable	4,947.60
2130 · Health Benefits Payable	-7,212.88
2140 · FSA payable	167.00
2170 · CalPers Payable	26,892.09

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05/01/20

Accrual Basis

**PRPD**  
**Balance Sheet**  
As of April 30, 2020

	Apr 30, 20
2190 · Accrued Leave Payable	
2191 · Comp leave payable	2,121.36
2192 · Sick leave payable	21,534.99
2193 · Vacation leave payable	67,071.56
<b>Total 2190 · Accrued Leave Payable</b>	<b>90,727.91</b>
<b>Total 2100 · Payroll Liabilities</b>	<b>185,922.47</b>
2200 · Accrued Expenses	6,463.37
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2410 · Deferred Services Income	40,648.38
2420 · Deferred Facility Income	4,681.00
2430 · Deferred Inflow - Pension	21,921.00
<b>Total 2400 · Deferred Revenue</b>	<b>67,250.38</b>
<b>Total Other Current Liabilities</b>	<b>260,636.22</b>
<b>Total Current Liabilities</b>	<b>259,515.59</b>
<b>Long Term Liabilities</b>	
2800 · Post Employment benefits	41,965.00
2805 · CalPers Pension Liability	304,548.17
<b>Total Long Term Liabilities</b>	<b>346,513.17</b>
<b>Total Liabilities</b>	<b>606,028.76</b>
<b>Equity</b>	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	626,700.00
<b>Total 3000 · General Fund Balances-2510</b>	<b>920,849.99</b>
3100 · Net of Capital Investments	2,795,638.66
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	53,022.07
3213 · Grosso Scholarship-2513	2,878.45
3214 · Donations - 2514	18,155.30
3220 · Impact Fees	440,380.71
<b>Total 3200 · Designated Fund Balances</b>	<b>514,436.53</b>
3900 · Retained Earnings	1,207,565.39
3901 · Net Profit	-403,475.96
3999 · Opening Balance Equity	99.20
Net Income	-24,459.64
<b>Total Equity</b>	<b>5,010,954.17</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,616,982.93</b>



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PRPD

## Profit &amp; Loss Budget vs. Actual 19-20

05/01/20

July 2019 through April 2020

Accrual Basis

	Jul '19 - Apr...	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	1,473,463.53	1,445,600.00	27,863.53	101.9%
4200 · Impact Fee revenue	203,717.79	63,200.00	140,517.79	322.3%
4300 · Program Income	131,975.87	259,400.00	-127,424.13	50.9%
4350 · Concession & Merchandise sales	55.50	17,000.00	-16,944.50	0.3%
4400 · Donation & Fundraising Income	63,096.71	66,000.00	-2,903.29	95.6%
4401 · Scholarships Granted	0.00	0.00	0.00	0.0%
4500 · Grant Income	50,000.00	144,200.00	-94,200.00	34.7%
4600 · Other Revenue	19,116.24	4,000.00	15,116.24	477.9%
4900 · Interest Income	15,488.44	7,000.00	8,488.44	221.3%
<b>Total Income</b>	<b>1,956,914.08</b>	<b>2,006,400.00</b>	<b>-49,485.92</b>	<b>97.5%</b>
<b>Gross Profit</b>	<b>1,956,914.08</b>	<b>2,006,400.00</b>	<b>-49,485.92</b>	<b>97.5%</b>
<b>Expense</b>				
<b>5000 · Payroll Expenses</b>				
5010 · Wages & Salaries	654,171.29	1,088,580.00	-434,408.71	60.1%
5020 · Employer Taxes	47,960.13	65,300.00	-17,339.87	73.4%
5030 · Employee Benefits	122,485.30	189,000.00	-66,514.70	64.8%
5040 · Workers Comp Expense	45,672.00	60,000.00	-14,328.00	76.1%
5050 · Accrued Leave	0.00	4,000.00	-4,000.00	0.0%
5060 · Other Personnel Costs	11,362.65	3,100.00	8,262.65	366.5%
<b>Total 5000 · Payroll Expenses</b>	<b>881,651.37</b>	<b>1,409,980.00</b>	<b>-528,328.63</b>	<b>62.5%</b>
<b>5100 · Program Expenses</b>				
5110 · Concession & Merchandise Exp.	0.00	11,200.00	-11,200.00	0.0%
5120 · Program Contract Labor	1,540.00			
5130 · Program Supplies	21,862.43	27,650.00	-5,787.57	79.1%
<b>Total 5100 · Program Expenses</b>	<b>23,402.43</b>	<b>38,850.00</b>	<b>-15,447.57</b>	<b>60.2%</b>
<b>5200 · Advertising &amp; Promotion</b>				
5210 · Bad Debt	5,794.42	16,500.00	-10,705.58	35.1%
5220 · Bank & Merchant Fees	0.00	0.00	0.00	0.0%
5220 · Bank & Merchant Fees	4,231.46	4,700.00	-468.54	90.0%
5230 · Contributions to Others	2,540.50	15,100.00	-12,559.50	16.8%
5240 · Copying & Printing	70.57	1,000.00	-929.43	7.1%
5260 · Dues, Mbrshps, Subscr, & Pubs	15,291.79	11,600.00	3,691.79	131.8%
5270 · Education, Training & Staff Dev	3,358.50	16,000.00	-12,641.50	21.0%
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>				
5282 · Office ET&F	8,681.53	18,600.00	-9,918.47	46.7%
5284 · Program ET&F	0.00	5,000.00	-5,000.00	0.0%
5286 · Small Tools & Equipment	8,867.18	4,400.00	4,467.18	201.5%
5280 · Equip., Tools & Furn (<\$5k) - Other	4,089.30			
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>21,638.01</b>	<b>28,000.00</b>	<b>-6,361.99</b>	<b>77.3%</b>
<b>5290 · Equipment Rental</b>				
5290 · Equipment Rental	128,733.79	110,000.00	18,733.79	117.0%
<b>5300 · Insurance</b>				
5300 · Insurance	53,460.00	54,000.00	-540.00	99.0%
<b>5310 · Interest Expense</b>				
5310 · Interest Expense	499.93	0.00	499.93	100.0%
<b>5320 · Miscellaneous Expense</b>				
5320 · Miscellaneous Expense	138.25	2,200.00	-2,061.75	6.3%
<b>5330 · Professional &amp; Outside services</b>				
5332 · Accounting	20,595.68	10,000.00	10,595.68	206.0%
5334 · Legal	17,083.70	7,000.00	10,083.70	244.1%
5336 · Engineering	0.00	5,000.00	-5,000.00	0.0%
5338 · Other Prof. & Outside Labor	51,402.46	93,000.00	-41,597.54	55.3%
5330 · Professional & Outside services - Other	4,234.44			
<b>Total 5330 · Professional &amp; Outside services</b>	<b>93,316.28</b>	<b>115,000.00</b>	<b>-21,683.72</b>	<b>81.1%</b>
<b>5340 · Postage &amp; Delivery</b>				
5340 · Postage & Delivery	141.41	2,500.00	-2,358.59	5.7%
<b>5350 · Rent-Facility use fees</b>				
5350 · Rent-Facility use fees	5,301.25	15,200.00	-9,898.75	34.9%
<b>5360 · Repair &amp; Maintenance</b>				
5361 · Building R&M	14,376.30	26,000.00	-11,623.70	55.3%
5362 · Equipment R&M	103,044.20	17,000.00	86,044.20	606.1%
5363 · General R&M	358,307.00	10,000.00	348,307.00	3,583.1%
5364 · Grounds R&M	43,875.18	43,000.00	875.18	102.0%

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## PRPD

## Profit &amp; Loss Budget vs. Actual 19-20

05/01/20

July 2019 through April 2020

Accrual Basis

	Jul '19 - Apr...	Budget	\$ Over Bud...	% of Budget
5365 · Pool R&M	11,550.50	20,000.00	-8,449.50	57.8%
5366 · Vehicle R&M	78,562.38	10,000.00	68,562.38	785.6%
5367 · Janitorial	7,758.10	9,600.00	-1,841.90	80.8%
5368 · Security	2,892.69	1,300.00	1,592.69	222.5%
5369 · Vandalism	202.37	0.00	202.37	100.0%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>620,568.72</b>	<b>136,900.00</b>	<b>483,668.72</b>	<b>453.3%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	6,534.90	10,000.00	-3,465.10	65.3%
5374 · Safety & staff supplies	6,763.13	7,500.00	-736.87	90.2%
<b>Total 5370 · Supplies - Consumable</b>	<b>13,298.03</b>	<b>17,500.00</b>	<b>-4,201.97</b>	<b>76.0%</b>
5380 · Taxes, Lic., Notices & Permits	1,957.19	4,200.00	-2,242.81	46.6%
5390 · Telephone & Internet	19,177.46	25,000.00	-5,822.54	76.7%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	7,312.24	3,000.00	4,312.24	243.7%
5404 · Fuel	14,659.25	13,000.00	1,659.25	112.8%
5406 · Meals	1,640.18	2,000.00	-359.82	82.0%
5408 · Mileage & Auto Allowance	194.13	5,000.00	-4,805.87	3.9%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>23,805.80</b>	<b>23,000.00</b>	<b>805.80</b>	<b>103.5%</b>
5410 · Utilities				
5412 · Electric & Gas	47,020.63	78,000.00	-30,979.37	60.3%
5414 · Water	4,652.18	22,000.00	-17,347.82	21.1%
5416 · Garbage	11,323.75	8,000.00	3,323.75	141.5%
<b>Total 5410 · Utilities</b>	<b>62,996.56</b>	<b>108,000.00</b>	<b>-45,003.44</b>	<b>58.3%</b>
<b>Total Expense</b>	<b>1,981,373.72</b>	<b>2,155,230.00</b>	<b>-173,856.28</b>	<b>91.9%</b>
<b>Net Ordinary Income</b>	<b>-24,459.64</b>	<b>-148,830.00</b>	<b>124,370.36</b>	<b>16.4%</b>
Other Income/Expense				
Other Expense				
9999 · Misc. Expense	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-24,459.64</b>	<b>-148,830.00</b>	<b>124,370.36</b>	<b>16.4%</b>

**PRPD**  
**Recovery Project**  
July 2019 through April 2020

Expense	RP1 General (Recovery Project)	Total Recovery Project
<b>5000 · Payroll Expenses</b>		
5010 · Wages & Salaries	58,244.21	58,244.21
5020 · Employer Taxes	4,028.27	4,028.27
5030 · Employee Benefits	14,236.40	14,236.40
5060 · Other Personnel Costs	0.00	0.00
<b>Total 5000 · Payroll Expenses</b>	<b>76,508.88</b>	<b>76,508.88</b>
<b>5100 · Program Expenses</b>		
5130 · Program Supplies	11,223.44	11,223.44
<b>Total 5100 · Program Expenses</b>	<b>11,223.44</b>	<b>11,223.44</b>
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>		
5286 · Small Tools & Equipment	6,979.72	6,979.72
5280 · Equip., Tools & Furn (<\$5k) - Other	36.44	36.44
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>7,016.16</b>	<b>7,016.16</b>
<b>5290 · Equipment Rental</b>	38,230.63	38,230.63
<b>5330 · Professional &amp; Outside services</b>		
5338 · Other Prof. & Outside Labor	5,041.93	5,041.93
5330 · Professional & Outside services - Other	3,011.89	3,011.89
<b>Total 5330 · Professional &amp; Outside services</b>	<b>8,053.82</b>	<b>8,053.82</b>
<b>5350 · Rent-Facility use fees</b>	1,480.00	1,480.00
<b>5360 · Repair &amp; Maintenance</b>		
5361 · Building R&M	1,795.90	1,795.90
5362 · Equipment R&M	99,392.64	99,392.64
5363 · General R&M	350,292.54	350,292.54
5364 · Grounds R&M	41,387.78	41,387.78
5365 · Pool R&M	1,571.35	1,571.35
5366 · Vehicle R&M	76,321.25	76,321.25
5368 · Security	1,090.49	1,090.49
5369 · Vandalism	108.64	108.64
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>571,960.59</b>	<b>571,960.59</b>
<b>5370 · Supplies - Consumable</b>		
5372 · Office Supplies	169.28	169.28
5374 · Safety & staff supplies	3,082.32	3,082.32
<b>Total 5370 · Supplies - Consumable</b>	<b>3,251.60</b>	<b>3,251.60</b>
<b>5390 · Telephone &amp; Internet</b>	120.04	120.04
<b>5400 · Transportation, Meals &amp; Travel</b>		
5404 · Fuel	3,068.70	3,068.70
5408 · Mileage & Auto Allowance	0.00	0.00
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>3,068.70</b>	<b>3,068.70</b>
<b>5410 · Utilities</b>		
5416 · Garbage	4,918.71	4,918.71
<b>Total 5410 · Utilities</b>	<b>4,918.71</b>	<b>4,918.71</b>
<b>Total Expense</b>	<b>725,832.57</b>	<b>725,832.57</b>





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

Fiscal Year:

2020-2021

Preliminary - BOD

5/6/2020

**FY 2020 - 2021**

Description	Code	Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,488,600
4200 · Impact Fee revenue	4200	110,400
4300 · Program Income	4300	277,600
4350 · Concession & Merchandise sales	4350	2,100
4400 · Donation & Fundraising Income	4400	64,300
4500 · Grant Income	4500	252,000
4600 · Other Revenue	4600	7,600
4900 · Interest Income	4900	18,000
<b>Total Income</b>		<b>2,220,600</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	1,516,900
5100 · Program Expenses	5100	47,300
5140 · Fundraising Expense	5140	18,400
5200 · Advertising & Promotion	5200	11,300
5220 · Bank & Merchant Fees	5220	5,000
5230 · Contributions to Others	5230	15,500
5240 · Copying & Printing	5240	4,000
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	16,000
5270 · Education, Training & Staff Dev	5270	11,000
5280 · Equip., Tools & Furn (<\$5k)	5280	32,900
5290 · Equipment Rental	5290	92,100
5300 · Insurance	5300	72,800
5320 · Miscellaneous Expense	5320	500
5330 · Professional & Outside services	5330	232,600
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	8,000
5360 · Repair & Maintenance	5360	203,500
5370 · Supplies - Consumable	5370	18,300
5380 · Taxes, Lic., Notices & Permits	5380	3,100
5390 · Telephone & Internet	5390	26,100
5400 · Transportation, Meals & Travel	5400	31,000
5410 · Utilities	5410	117,800
<b>Total Expense</b>		<b>2,487,000</b>
<b>Total Net Operating Income and Expenses</b>		<b>-266,400</b>
<b>Beginning Fund Balance</b>		
1011 · General Operating (Cash) - 2510	1011	24,387
<b>Total Available Funds</b>		<b>1,840,094</b>

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

Fiscal Year:

2020-2021

Preliminary - BOD

5/6/2020

**FY 2020 - 2021**

Description	Code	Budget
<b>Other Budgeted Expenditures (Allocations from General Fund)</b>		
Accumulated Capital Outlay (ACO)	1012	0
Contingency	1013	200,000
Construction in Progress (CIP)/Fixed Assets	1800	500,000
General Reserve		0
Imprest Cash Reserve		0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	110,400
Reserves for Future Expenditure		677,794
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	5,500
Vehicles	1740	80,000
<b>Allocations-Total</b>		<b>1,573,694</b>
<b>Total Revenue and Funds Available</b>		<b>4,060,694</b>
<b>Total Expenses and Allocations</b>		<b>4,060,694</b>
<b>Net Income</b>		<b>0</b>
<b>Beginning Total Available Fund Balance</b>		<b>1,840,094</b>
<b>Ending Total Available Fund Balance</b>		<b>877,794</b>

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

Total Income	2,220,600
Expense	
Total Salary and Benefits	1,516,900
Total Services and Supplies	970,100
Total Contributions to Others	15,500
Total Expense	2,487,000
Total Available Funds	1,840,094
Total Allocations	1,573,694
<b>Net Income</b>	<b>0</b>

**Reserves**

Accumulated Capital Outlay (ACO)	626,700
General Reserve	3,000
Imprest Cash Reserve	300
<b>Reserves-Total</b>	<b>630,000</b>

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

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date 5/6/2020

Description	Code	FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		FY 2019 - 2020		FY 2020 - 2021		Difference FY 20-21 / FY 19 20
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	% YTD	Budget				
<b>Operating Budget</b>												
<b>Funding Resources</b>												
<b>Income</b>												
4100 - Tax Revenue	4100	1,437,377	1,411,840	1,445,490	1,473,463.53	27,974	102%	1,488,600	▲	43,110		
4200 - Impact Fee revenue	4200	41,902	87,345	62,841	186,205.05	123,364	296%	110,400	▲	47,559		
4300 - Program Income	4300	420,167	172,715	483,140	131,334.87	-351,805	27%	277,600	▼	-205,540		
4350 - Concession & Merchandise sales	4350	11,366	-500	24,520	55.50	-24,465	0%	2,100	▼	-22,420		
4400 - Donation & Fundraising Income	4400	21,101	17,742	57,000	62,096.71	5,097	109%	64,300	▲	7,300		
4500 - Grant Income	4500	4,412	1,106	1,500	50,000.00	48,500	3333%	252,000	▲	250,500		
4600 - Other Revenue	4600	70,997	7,752	7,400	19,116.24	11,716	258%	7,600	▲	200		
4900 - Interest Income	4900	8,411	608	7,000	13,523.67	6,524	193%	18,000	▲	11,000		
<b>Total Income</b>		<b>2,015,732</b>	<b>1,698,608</b>	<b>2,081,970</b>	<b>1,935,796</b>	<b>-146,174</b>	<b>93%</b>	<b>2,220,600</b>	▲	<b>138,630</b>		
<b>Expense</b>												
<b>5000 - Payroll Expenses</b>												
5010 - Wages & Salaries	5010	933,440	827,618	1,085,762	603,596.14	-482,166	56%	1,172,000	▲	86,238		
5020 - Employer Taxes	5020	77,795	61,907	81,900	44,327.36	-37,573	54%	65,000	▼	-16,900		
5030 - Employee Benefits	5030	190,350	190,036	198,800	110,935.83	-87,864	56%	202,700	▲	3,900		
5040 - Workers Comp Expense	5040	53,658	44,930	60,000	45,672.00	-14,328	76%	61,200	▲	1,200		
5050 - Accrued Comp, Sick, & Vacation	5050	0	0	4,000	0.00	-4,000	0%	0	▼	-4,000		
5060 - Other Personnel Costs	5060	11,211	25,693	3,100	11,322.70	8,223	365%	16,000	▲	12,900		
<b>Total 5000 - Payroll Expenses</b>	<b>5000</b>	<b>1,266,454</b>	<b>1,150,183</b>	<b>1,425,862</b>	<b>815,854</b>	<b>-610,008</b>	<b>57%</b>	<b>1,516,900</b>	▲	<b>91,038</b>		
<b>5100 - Program Expenses</b>												
5110 - Concession & Merchandise Exp.	5110	5,838.26	2,453	14,450	0.00	-14,450	0%	15,100	▲	650		
5120 - Program Contract Labor	5120	0	0	0	1,540.00	1,540		2,200	▲	2,200		
5130 - Program Supplies	5130	38,836	14,795	26,625	21,820.32	-4,805	82%	30,000	▲	3,375		
<b>Total 5100 - Program Expenses</b>	<b>5100</b>	<b>44,674</b>	<b>17,248</b>	<b>41,075</b>	<b>23,360.32</b>	<b>-17,715</b>	<b>57%</b>	<b>47,300</b>	▲	<b>6,225</b>		
5140 - Fundraising Expense	5140	0	0	18,000	0.00	-18,000	0%	18,400	▲	400		
5200 - Advertising & Promotion	5200	8,088	3,639	11,000	5,724.42	-5,276	52%	11,300	▲	300		
5210 - Bad Debt	5210	0	0	0	0	0		0	■	0		
5220 - Bank & Merchant Fees	5220	474	241	4,620	3,767.80	-852	82%	5,000	▲	380		
5230 - Contributions to Others	5230	15,111	12,561	15,100	2,540.50	-12,560	17%	15,500	▲	400		
5240 - Copying & Printing	5240	5,578	82	840	70.57	-769	8%	4,000	▲	3,160		
5260 - Dues, Mbrshps, Subscr, & Pubs	5260	7,428	9,890	5,200	13,464.69	8,265	259%	16,000	▲	10,800		

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

Fiscal Year: 2020-2021

Version 5/6/2020  
Version Date 5/6/2020

Description	Code	FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		FY 2019 - 2020		FY 2020 - 2021		Difference FY 20-21 / FY 19 20
		Actual	Actual - as of 6/30/19	Actual - as of 6/30/19	Actual - as of 3/31/20	Approved	Actual - as of 3/31/20	Remaining	% YTD	Budget		
5270 · Education, Training & Staff Dev	5270	3,601	8,568	11,000	3,200.92	11,000	-7,799	29%	11,000	0		
5280 · Equip., Tools & Furn (<\$5k)	5280	5,772	6,697	18,537	8,681.53	18,537	-9,855	47%	18,000	-537		
5282 · Office ET&F	5282	669	3	3,000	7,721.98	3,000	4,722	257%	10,000	7,000		
5284 · Program ET&F	5284	2,116	14,065	2,800	3,607	2,800	807	129%	4,900	2,100		
5286 · Small Tools & Equipment	5286	8,557	20,765	12,800	20,010	12,800	7,210	156%	32,900	20,100		
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	5280	88,469	113,710	90,000	126,527.26	90,000	36,527	141%	92,100	2,100		
5300 · Insurance	5300	39,843	46,906	48,576	53,460.00	48,576	4,884	110%	72,800	24,224		
5310 · Interest Expense	5310	379	2,359	0	499.93	0	500		900	900		
5320 · Miscellaneous Expense	5320	154	2,189	1,300	138.25	1,300	-1,162	11%	500	-800		
<b>5330 · Professional &amp; Outside services</b>	5330	13,938	9,500	10,000	19,779.48	10,000	9,779	198%	25,000	15,000		
5332 · Accounting	5332	2,835	6,030	6,000	17,083.70	6,000	11,084	285%	25,000	19,000		
5334 · Legal	5334	0	400	4,000	49,977.47	4,000	45,977	1249%	100,000	96,000		
5336 · Engineering Services	5336	25,924	52,445	42,200	4,234.44	42,200	-37,966	10%	82,600	40,400		
5338 · Other Professional & Outside Lat	5338	42,697	68,375	62,200	91,075	62,200	28,875	146%	232,600	170,400		
<b>Total 5330 · Professional &amp; Outside services</b>	5330	54,750	802	3,200.00	133.16	3,200.00	-3,067	4%	2,000	-1,200		
5340 · Postage & Delivery	5340	6,126	20,189	13,100	5,301.25	13,100	-7,799	40%	8,000	-5,100		
5350 · Rent-Facility use fees	5350	7,972	24,786	11,000	12,862.01	11,000	1,862	117%	13,000	2,000		
5360 · Repair & Maintenance	5360	10,412	11,230	15,000	101,420.86	15,000	86,421	676%	18,000	3,000		
5361 · Building R&M	5361	14,620	39,866	9,400	354,647.64	9,400	345,248	3773%	75,000	65,600		
5362 · Equipment R&M	5362	24,047	57,482	38,400	43,048.32	38,400	4,648	112%	50,000	11,600		
5363 · General R&M	5363	29,781	18,052	18,500	9,799.52	18,500	-8,700	53%	19,000	500		
5364 · Grounds R&M	5364	5,703	107,906	8,900	78,117.63	8,900	69,218	878%	15,000	6,100		
5365 · Pool R&M	5365	12,092	7,461	10,300	6,315.90	10,300	-3,984	61%	11,000	700		
5366 · Vehicle R&M	5366	1,310	1,364	1,300	1,159.90	1,300	-140	89%	2,000	700		
5367 · Janitorial	5367	37	61	0	202.37	0	202		500	500		
5368 · Security	5368	105,975	268,208	113,950	607,574	113,950	493,624	533%	203,500	89,550		
5369 · Vandalism	5369	15,870	15,033	9,460	6,390.75	9,460	-3,069	68%	9,700	240		
<b>Total 5360 · Repair &amp; Maintenance</b>	5360	2,251	5,034	4,200	6,451.03	4,200	2,251	154%	8,600	4,400		
5370 · Supplies - Consumable	5370	18,121	20,067	13,500	12,842	13,500	-658	95%	18,300	4,800		
5372 · Office Supplies	5372	2,546	8,456	3,000	1,957.19	3,000	-1,043	65%	3,100	100		
5374 · Safety & staff supplies	5374											
<b>Total 5370 · Supplies - Consumable</b>	5370											
5380 · Taxes, Lic., Notices & Permits	5380											

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

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date 5/6/2020

Description	Code	FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		FY 2019 - 2020		FY 2020 - 2021		Difference FY 20-21 / FY 19 20
		Actual	Actual - as of 6/30/19	Actual - as of 6/30/19	Actual - as of 3/31/20	Approved	Actual - as of 3/31/20	Remaining	% YTD	Budget		
5390 - Telephone & Internet	5390	5,662	6,333	6,333	17,728.58	26,100	17,728.58	-8,371	68%	26,100	0	
<b>5400 - Transportation, Meals &amp; Travel</b>	5400					0						
5402 - Air, Lodging & Other Travel	5402	449	1,820	1,820	4,852.88	700	4,852.88	4,153	693%	6,500	5,800	
5404 - Fuel	5404	13,200	13,854	13,854	13,242.28	13,000	13,242.28	242	102%	17,700	4,700	
5406 - Meals	5406	604	1,596	1,596	1,517.18	1,000	1,517.18	517	152%	2,500	1,500	
5408 - Mileage & Auto Allowance	5408	80	929	929	194.13	1,000	194.13	-806	19%	4,300	3,300	
<b>Total 5400 - Transportation, Meals &amp; Travel</b>		14,333	18,198	18,198	19,806	15,700	19,806	4,106	126%	31,000	15,300	
<b>5410 - Utilities</b>	5410											
5412 - Electric & Gas	5412	100,559	51,676	51,676	43,615.56	81,567	43,615.56	-37,951	53%	83,700	2,133	
5414 - Water	5414	24,392	13,286	13,286	4,652.18	25,500	4,652.18	-20,848	18%	24,000	-1,500	
5416 - Garbage	5416	11,136	10,087	10,087	10,345.52	9,900	10,345.52	446	105%	10,100	200	
<b>Total 5410 - Utilities</b>	5410	136,088	75,049	75,049	58,613.26	120,267	58,613.26	-61,654	49%	117,800	-2,467	
<b>Total Expense</b>		1,820,412	1,874,016	1,874,016	1,883,650	2,081,970	1,883,650	-198,320	90%	2,487,000	405,030	
<b>Total Net Operating Income and Expenses</b>		195,320	-175,408	-175,408	52,146	0	52,146	52,145	N/A	-266,400	-266,400	
<b>Total Other Income</b>												
9999 - Misc. Expense	9999		-1,147,483	-1,147,483		-1,147,483		1,147,483		-250,000		
<b>Beginning Fund Balance</b>												
1000 - Bank (Operating)	1000				319,224	0	319,224	319,224		319,224	319,224	
1011 - General Operating (Cash) - 2510	1011		784,576	784,576	-241,612	784,576	-241,612	-1,026,188	-31%	24,387	-760,189	
1030 - Investment - 1031, 1032	1030		784,576	784,576	1,244,518	0	1,244,518	1,244,518		1,246,483	1,246,483	
<b>Total Available Funds</b>		0	1,569,152	1,569,152	1,322,130	784,576	1,322,130	537,554	169%	1,840,094	1,055,518	

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

Version **Preliminary - BOD**

Fiscal Year: 2020-2021

Version Date 5/6/2020

Description	Code	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2019 - 2020	FY 2020 - 2021	Difference FY 20-21 / FY 19 20
		Actual	Actual - as of 6/30/19	Approved	Actual - as of 3/31/20	Remaining	% YTD	
<b>Other Budgeted Expenditures (Allocations from General Fund)</b>								
Accumulated Capital Outlay (ACO)	1012			0	0	0	0	0
Contingency	1013			100,000	100,000	0	200,000	100,000
Construction in Progress (CIP)/Fixed Assets	1800			415,000	0	-415,000	500,000	85,000
General Reserve	GR			1,000	1,000	0	0	-1,000
Imprest Cash Reserve	ICR			0	0	0	0	0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200			62,841	186,205	123,364	110,400	47,559
Reserves for Future Expenditure	R			115,000	115,000	0	677,794	562,794
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	2,354.00	407.00	7,000	0	-7,000	5,500	-1,500
Vehicles	1740			50,000	0	-50,000	80,000	30,000
<b>Allocations-Total</b>		2,354	407	1,003,228	402,205	-601,023	1,573,694	570,465
<b>Total Revenue and Funds Available</b>			3,267,761	3,085,198	3,257,926	172,728	4,060,694	975,496
<b>Total Expenses and Allocations</b>			1,874,423	3,085,198	2,285,855	-799,343	4,060,694	975,496
<b>Net Income</b>		0	1,393,338	0	972,071	972,071	0	0

<b>Beginning Total Available Fund Balance</b>	0	1,569,152	784,576	1,322,130	1,840,094
<b>Ending Total Available Fund Balance</b>	192,966	1,393,338	248,735	1,187,071	877,794

**Summary**

<b>Grand Total Budget</b>								
Total Income	2,015,732	1,698,608	2,081,970	1,935,796	-146,174	93%	2,220,600	138,630
Expense								
Total Salary and Benefits	1,266,454	1,150,183	1,425,862	815,854	-610,008	57%	1,516,900	91,038
Total Services and Supplies	538,848	709,044	656,108	1,048,110	392,002	160%	970,100	313,992
Total Contributions to Others	15,111	12,561	15,100	2,541	-12,560	17%	15,500	400
Total Expense	1,820,412	1,874,016	2,081,970	1,883,650	-198,320	90%	2,487,000	405,030
Total Available Funds	0	1,569,152	1,003,228	1,322,130	318,902	132%	1,840,094	836,866
Total Allocations	2,354	407	1,003,228	402,205	-601,023	40%	1,573,694	570,465
<b>Net Income</b>	192,966	1,393,338	0	972,071	972,071		0	0

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

Fiscal Year: 2020-2021

Description	Code	FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		FY 2019 - 2020		FY 2020 - 2021		Difference FY 20-21 / FY 19 20	
		Actual	Actual - as of 6/30/19	Actual - as of 3/31/20	Approved	Actual - as of 3/31/20	Remaining	% YTD	Budget				
<b>Reserves</b>													
Accumulated Capital Outlay (ACO)				626,700						-626,700	0%	626,700	0
General Reserve				3,000						-3,000	0%	3,000	0
Imprest Cash Reserve				300						-300	0%	300	0
<b>Reserves-Total</b>			<b>0</b>	<b>630,000</b>	<b>0</b>	<b>0</b>	<b>630,000</b>	<b>0</b>	<b>-630,000</b>	<b>0%</b>	<b>0%</b>	<b>630,000</b>	<b>0</b>







Paradise Irrigation District  
 Lake Permit Sales  
 January -December 2017

	Recreation				Boating				Total
	Annual		Daily		Season		Daily		
January	64	\$ 965.00	158	\$ 472.71	49	\$ 1,960.00	13	\$ 133.00	\$ 3,530.71
February	28	\$ 420.00	88	\$ 263.05	28	\$ 1,100.00	7	\$ 70.00	\$ 1,853.05
March	31	\$ 465.00	342	\$ 1,026.43	67	\$ 2,660.00	30	\$ 300.00	\$ 4,451.43
April	34	\$ 505.00	280	\$ 840.94	86	\$ 3,420.00	26	\$ 255.00	\$ 5,020.94
May	49	\$ 730.00	602	\$ 1,806.13	134	\$ 5,360.00	112	\$ 1,115.00	\$ 9,011.13
June	37	\$ 552.15	351	\$ 1,052.15	59	\$ 2,340.00	97	\$ 970.00	\$ 4,914.30
July	16	\$ 235.00	417	\$ 1,249.54	44	\$ 1,760.00	82	\$ 820.00	\$ 4,064.54
August	21	\$ 310.00	373	\$ 1,118.14	17	\$ 660.00	140	\$ 1,395.00	\$ 3,483.14
September	2	\$ 30.00	251	\$ 752.49	2	\$ 80.00	66	\$ 655.00	\$ 1,517.49
October	2	\$ 30.00	203	\$ 608.69	3	\$ 120.00	44	\$ 435.00	\$ 1,193.69
November	2	\$ 30.00	125	\$ 374.93	5	\$ 200.00	0	\$ -	\$ 604.93
December	19	\$ 285.00	75	\$ 225.87	20	\$ 800.00	5	\$ 50.00	\$ 1,360.87
Totals	304	\$ 4,557.15	3,264	\$ 9,791.07	512	\$ 20,460.00	620	\$ 6,198.00	\$ 41,006.22

Paradise Recreation and Park District  
 PARADISE LAKE 2020-2021  
**PROPOSED FEE SCHEDULE**

**PARADISE IRRIGATION DISTRICT  
 CURRENT FEE SCHEDULE**

<u>Boating</u>		<u>Picnic Area Reservations</u> 873-1040
Daily \$3.00 (envelope drop box)	Daily Boating \$10.00 (Parking Included)	1-25 Persons \$30.00
Annual \$20.00 (\$15.00 for PID Customers)	Daily Additional Single-Occupancy Boats \$5.00 Annual: \$40.00 Additional small boat (i.e. kayak) \$20.00	26-50 Persons \$50.00
		51-100 Persons \$100.00
		Gazebo: \$100.00

**PARADISE RECREATION AND PARK DISTRICT  
 PROPOSED FEE SCHEDULE**

<u>Picnic Area Reservations</u> Call PRPD at 872-6393		<u>SPECIAL EVENT RESERVATION</u>
Daily \$3.00 (envelope drop box)	1-25 Persons \$30.00	Picnic Area, Board Ramp or other areas: Negotiated Rate
Daily Boating & Parking \$10.00	26-50 Persons \$50.00	Lake House Reservation: Day Use Meeting Space (4 hrs) \$100.00 Overnight Use – Negotiated Rate
Annual Boating and Parking Pass \$40.00	51-100 Persons \$100.00	Call PRPD for rates on the following: Lake House Overnight Use Boat Ramp/North Lake Access area Special Events not noted above
Designated PRPD Class w/Placard FREE with pre-registration	Gazebo: \$100.00	



# Staff Report

May 13, 2020



DATE: 5/4/2020  
 TO: Board of Directors  
 FROM: Catherine Merrifield  
 SUBJECT: CSDA District Purchasing Card program

## Report in Brief

Umpqua Bank offers a commercial credit card program to CSDA member districts. The program offers several advantages over our current card. The credit limit would be \$10,000. The interest rate has not been stated at this time.

This card would give the district:

- At least 1% cash back rebate
- Visa Fraud protection, traveler benefits, and purchase protection all at no extra cost
- Program Administrators can make changes in real-time:
  - Assign access to as many admins as needed (full access, reporting only, payments)
  - Manage individual cardholder limits (temporary or permanent)
  - Dispute transactions (if needed)
  - Establish card blocks or close cards
  - View and download statements and transaction details
  - View authorizations and pending transactions
  - View, sort, customize, and download transaction reports and detail
  - Spend Controls limit card holder activity through: Merchant Category Code (MCC) restrictions at the company or card level
- Optional Expense Management and Reporting System that provides:
  - Cardholder expense reporting
    - View and categorize all transactions
    - Cash reimbursement option
    - Mobile receipt imaging available
  - Expense report approval workflows
  - Administration access to all card accounts
  - Initiate cardholder communications
  - Customized to your company's accounting structure and coding requirements
    - General Ledger names and codes
    - Up to 8 custom financial segments
  - Data analysis and extract reports
  - Upload transaction detail to your accounting software or ERP solution
  - Receipt imaging capabilities

Staff recommends keeping our current card for the District Manager and other key staff as the limits on the existing card are greater and there may be occasion when it may be needed. However, the CSDA/Umpqua Bank Card would be the principal card for the majority of staff that currently holds cards.

A BOD resolution will be needed to open the account.

**Recommendation:** Approve and adopt Resolution #20-05-1-480 authorizing staff to open an account with Umpqua Bank and authorize the District Manager to sign the necessary documents on behalf of the District.

Attachments:



# 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 20-05-1-480

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT AUTHORIZING AGREEMENT WITH UMPQUA BANK TO PARTICIPATE IN THE CSDA DISTRICT PURCHASING CARD PROGRAM

**WHEREAS**, Credit cards and purchasing cards are mechanisms for purchasing goods and services for the convenience of the Paradise Recreation and Park District; and

**WHEREAS**, the California Special Districts Association (CSDA) has negotiated with Umpqua Bank to provide a Purchasing Card Program for vendor payments, purchasing, travel or fleet transactions; and

**WHEREAS**, the CSDA District Purchasing Card Program is available to members of the CSDA and the District is a member of the CSDA; and

**WHEREAS**, the Program requires an application for credit approval, a resolution by the District Governing Board, and District policy and procedures regarding the use of the credit cards; and

**WHEREAS**, the District has a Standard Practice of procedures for using credit cards as required by the Program.

**NOW THEREFORE BE IT RESOLVED**, that the Governing Board of the Paradise Recreation and Park District directs the following actions:

- a. Authorize participation with Umpqua Bank in the CSDA District Purchasing Card program
- b. Authorize the application to the Program for credit cards or purchasing cards;
- c. Authorize the Dan Efseaff, District Manager to execute any necessary agreements
- d. Authorize Kristi Sweeney, Assistant District Manager, or Catherine Merrifield, District Accountant to add new participants or cancel former employees.

**BE IT FURTHER RESOLVED**, that this Resolution shall be effective upon date of adoption

**PASSED AND ADOPTED** by the Paradise Recreation and Park District Board of Directors on the 13<sup>th</sup> day of May 2020 by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Al McGreehan, Board Chairperson

\_\_\_\_\_  
Julie Van Roekel, Board Secretary

# Staff Report

May 13, 2020



DATE: 4/21/2020  
 TO: BOD  
 FROM: Kristi Sweeney, Assistant District Manger  
 Dan Efseaff, District Manager  
 SUBJECT: Consideration of USDA Equipment Grant Application

## Summary

In January 2020, staff applied for an USDA Rural Development Equipment grant. Staff requested \$306,440 in USDA grant funding to purchase Transportation, Heavy Equipment, Hand Tools, and Technical equipment. The grant application process is nearing completion and the District appears well-positioned to receive grant funds from the program. The grant requires a 40% match, which can be drawn from insurance payments to replace equipment lost in the fire, recent donations for equipment, and general operating funds earmarked for equipment, thereby stretching those funds. Staff requests action to submit the application and acknowledgement of potential funding sources.

***Recommendation:*** Authorize the District Manager to 1) apply for the USDA equipment grant and 2) utilize funds budgeted in FY 2019-2020 for equipment purchases as matching funds.

## 1. Background

The USDA awards qualifying government agencies with equipment grant funding for projects that protect life and property through the USDA Rural Development Community Facility Grants. In January 2020 the District applied for a \$306,440 equipment grant through this USDA program. If awarded the USDA would allocate \$183,800 in funds to the District and the District would be responsible for \$122,640 in matching funds. The District requested funding under four distinct categories:

- **Heavy Machinery:** to be used to develop trails that serve as both shaded fire breaks and access to remote park lands, and for fuels reduction projects and ongoing vegetation management.
- **Transportation:** to purchase two 10-person vans and equipment trailers to efficiently and sustainably bring large work and/or volunteer crews, tools, and equipment to sites for vegetation management/fuels reduction projects.
- **Hand Tools:** to purchase weed wrenches, shovels, axes, PPE, and similar tools to supply a large work and/or volunteer crew assisting with fuels reduction and vegetation management projects.
- **Technology:** to enable the District to facilitate public information meetings (including portable speaker systems and Audio/Visual equipment at the Terry Ashe Recreation Center.

## 2. Fiscal Impact

If awarded the grant, the District would be responsible for 40% in matching funds. The District intends to use insurance reimbursement to replace equipment lost in the fire as well as recent technology equipment donations from the Ray Morgan Company, and pledged equipment from Spinitar AV Solutions. Already budgeted amounts earmarked for equipment purchases, may be used to fund the balance of matching funds. Therefore, the funding leverages District funds and recent pledged donations for additional buying power and equipment.

## 3. Discussion

The improves the District's ability to manage the lands in our care and better-ensure public safety through careful stewardship of the properties managed by the District. The grant would also facilitate a significant expansion of the volunteer program and allow the funding of transportation and equipment needed to assist in fuels reduction and vegetation management projects. This service learning allows the public to become better informed on best practices for wildfire risk reduction and outreach events hosted.

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 5/6/2020