



**Paradise Recreation and Park District  
Board of Directors - Regular Meeting**  
Terry Ashe Recreation Center, Room B  
Wednesday, June 10, 2026, 10:00 am

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

**1. CALL TO ORDER**

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

**2. PUBLIC HEARING- FINAL BUDGET**

**OPEN PUBLIC HEARING**  
At this time the PRPD Board of Directors will open the Public Hearing for public comment and discussion concerning the Fiscal Year (FY) 2026-2027 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 #26-06-1-558 adopting the FY 2026-2027 Final Budget for Fund 2510 in the amount of \$6,197,100; and funds as detailed in Exhibit B.
- 2. Staff recommends that the PRPD Board of Directors adopt Resolution #26-06-2-559 adopting provisions for FY 2026-2027 Reserves.

**3. PUBLIC COMMENT**

**4. CONSENT AGENDA**

- 4.1. Board Minutes: Regular Meeting (May 13, 2026)
- 4.2. Payment of Bills/Disbursements (Warrants and Checks Report)  
Check #060540-060654 and ACHs
- 4.3. Fixed Asset Inventory Update- 1) 1998 Ford Windstar Van. 2) 1988 Ford Pick Up. 3) 2016 Ford F250.
- 4.4. Updated Salary Scale – The BOD will consider approving a revised employee salary scale for Fiscal Year 2026-2027. The Finance and Personnel Committees have reviewed the scale and recommend BOD consideration. **Recommendation:** *Adopt the Salary Scale as presented.*

- 4.5. Cell Tower Development. – Staff received an updated draft lease agreement from Assurance Development (Applicant) for a communications facility at Coutolenc Park. The updated agreement reflects an evolution from the original offer. **Recommendation:** *Provide direction to staff to either: 1) Proceed with the proposed lease terms as presented, 2) Direct staff to negotiate further adjustments, or 3) Decline the proposal based on current terms.*

4.6. Information Items (Acceptance only): Safety Committee Minutes (May 21, 2026)

## 5. COMMITTEE REPORTS

- 5.1. Recreation and Park Committee (5/19/2026)  
5.2. Personnel Committee (5/19/2026)  
5.3. Finance Committee (5/21/2026)

## 6. OLD BUSINESS

- 6.1. Architectural and Engineering Services for the Lakeridge Park Building – Staff recommends the selection of RGA (Consultant) to complete remaining architectural and engineering tasks to create construction drawings and bid documents for the building **Recommendation:** *Authorize the District Manager to complete the agreement with Consultant.*

## 7. NEW BUSINESS

- 7.1. Appropriation Limit Resolution (#26-06-3-560) – The PRPD Board of Directors will consider adopting a resolution setting the District Appropriation Limit for Fiscal Year 2026-2027. **Recommendation:** *Approve resolution as presented.*

## 8. REPORT

- 8.1. District Report  
8.2. Camp Fire Insurance Update

## 9. CLOSED SESSION

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

- 9.1. 54957.6, Employee Salary and Wage Negotiations.  
9.2. 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation.

## 10. BOARD COMMENT

## 11. ADJOURNMENT

Adjourn to the next regular meeting on 7/8/2026 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.

### **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).

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Paradise Recreation and Park District  
**2026-2027**  
**Budget and Financial Report**



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Paradise Recreation and Park District

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Board of Directors

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Al McGreehan	Chairperson
Steve Rodowick	Vice Chairperson
Joleen Levey	Secretary
Robert Anderson	Director
John Stonebraker	Director

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Dan Efseaff	District Manager
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# I. BUDGET OVERVIEW

## A. Introduction

Paradise Recreation and Park District (PRPD, District) Staff respectfully submit the Fiscal Year 2026-27 budget for our Board of Directors (BOD) review and consideration.

At the May 13, 2026, meeting, the BOD reviewed the Preliminary Budget and set the Notice of Public Hearing for June 10, 2026. Staff posted the Notice of Public Hearing on the District’s web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

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

## B. Minimum Budget Requirements of California Special Districts

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

- (a) On or before July 1 of each year (for districts using a biennial budget the process is a little different and tied into every other year), the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.
- (b) The board of directors may divide the preliminary budget into categories, including, but not limited to, the following:
  - (1) Maintenance and operation.
  - (2) Services and supplies.
  - (3) Employee compensation.
  - (4) Capital outlay.
  - (5) Interest and redemption for indebtedness.
  - (6) Designated reserve for capital outlay.
  - (7) Designated reserve for contingencies.
- (c) On or before July 1 of each year, the board of directors shall publish a notice stating:
  - (1) Adoption of a preliminary budget or that the general manager (or equivalent) has prepared a proposed final budget which is available for inspection at a time and place within the district specified in the notice.
  - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding the budget or additional budget items.
  - (d) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district.
  - (e) At the time and place specified for the hearing, any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

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

### C. Budget Calendar and Process

Several steps are involved in the development of the budget calendar (Table 1). The budget appears on track for consideration at the June BOD Meeting. The calendar shows the public process deadlines (and omits internal process steps and various associated requirements).

**Table 1. Proposed (FY 2026-27) Paradise Recreation and Park District Budget Calendar.**

Proposed Date	Milestone
1/14/2026	District Manager Submits Budget Calendar
2/13/2026	Supervisors' rough draft budgets due to District Manager
3/9 –3/27/2026	Recreation and Park Committee: Reviews short- and long-term capital improvements. Finance Committee: Reviews Rough Draft Budget
4/8/2026	Budget (Rough Draft) presented to the PRPD Board of Directors in the Manager's Report.
4/8– 4/30/2026	Finance Committee: Completes Review of Rough Draft Budget
5/13/2026	Present Preliminary Budget to the PRPD Board of Directors. Adopt preliminary budget. Set public hearing for adoption of final budget.
6/10/2026	Public Hearing. Adopt Final PRPD budget.

### D. Budget Analysis and Financial Outlook

#### 1. Income

- Overall **Total Income** appears consistent with expectations.
- Property tax revenue** historically contributed the largest amount to overall District income (over 70%). The fiscal year after the Camp Fire, property tax income plummeted to 55% of pre-fire levels. Even though the amount has rebounded somewhat, the District maintains a more diverse income revenue.

The County pays the property tax allocations to the District a couple of times per fiscal year (typically in December and May with a smaller payment paid in late June). The third payment represents property tax revenue earned but not yet collected by the County (referred to as the "Teeter Plan").

In October 2025, Butte County provided a Total Estimated Secured / Unsecured / Homeowners Revenue of \$1,418,521.69. The District rounded up this estimate to the nearest hundred.

- Impact Fees** are restricted to park acquisition, development, and facilities, and cannot be used for operations. Last year, the District anticipated a significant payment related to a multi-family housing development and this accounts for the increase in actuals; however, staff opted to not incorporate this into the adopted

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budget as it was tied to a single project. The District projects a modest revenue increase over the adopted estimate.

4. **Program income** is on track to exceed this FY's budget expectations. The District estimates a modest budget increase (5.1%) for the next budget year.
5. **Donation and Fundraising income.** Donations have been challenging as many local businesses are grappling with inflation-related costs. This item reflects the current reality with some increases. Significantly, the District received a private donation related to the buffer project (\$10K). The District has and will receive real estate donations, however this is indicated on our balance sheet (not a cash donation).

While it is not listed in the budget, Staff should note that the volunteer efforts provide considerable value over the year. While there are more opportunities to come, the volunteer efforts may be summarized (as of the period from 7/1/25 – 4/28/2026) as:

- Total Volunteer Hours: 865.2
- Total Value of Volunteer Hours (State of California hourly rate 2026: \$36.14): \$31,268.33.

6. **Grant income.** Payments for grants continue to increase as park development projects move forward. Staff anticipates that both the Lakeridge and Bille Park projects will initiate the construction phase during the next Fiscal Year. Grant agencies often take several months to process invoices and typically withhold up to 10% until the projects are completed.

Notably for this FY, the District would have exceeded the budget estimate if the funder opted to purchase the Butte Creek property via a cost reimbursable process (the original plan) rather than in escrow process. While the District promoted this more efficient approach, it means that the amount would show up on the balance sheet and not as grant income. This change was not foreseeable with the last budget cycle.

On average, the District has secured over \$11.6M in grant funding. Most of those projects will be completed in the next 3-5 years. This amounts to an annual average of over \$2.5M. The estimate for this FY assumes 3 large projects (primarily Lakeridge, Bille Park, and trails projects) moving into the implementation phase. Other projects will contribute as well. As these projects accelerate, the grant income estimate may prove to be an underestimate.

7. **Other Revenue** In the past, settlement funds and insurance proceeds related to the Camp Fire buoyed this category. We anticipate substantial progress with these projects (especially with completion of the Aquatic Recreation Center and initiating the shop rebuild) in the next Fiscal Year. District staff is currently working on reconciliation of current expenses and projects, which may result in the release of additional funds. Completion of these projects will release funds as well, though the timing is uncertain. This estimate is unchanged from last year.

- 8. **Interest income** from the District’s Investment portfolio continues to make significant returns. The budget year’s estimate is based on revenue forecasts from Meeder for investments and anticipated interest income.

**2. Expenses**

Overall, the District anticipates expenses falling below the budgeted amount. For the next Fiscal Year, the District estimates an increase in expenditures to complete projects and take on management of new properties.

- 1. **Payroll Expenses (5000)** The District payroll budget remains lower as a percentage of overall budget as compared to pre–Camp Fire (Table 2). This indicates increased expenses related to capital projects and reflects a relatively low staffing level in comparison to revenues. Traditionally the BOD has used 70% as a benchmark for staffing with numbers above that indicating concern on the ratio of staffing levels to revenue.

**Table 2. Comparison of Payroll as a Percentage of Total Budget**

Fiscal Year	% of Total Budget
Pre-fire Average	just under 70%
FY 2020-21	62%
FY 2022-23	58%
FY 2023-24	63%
FY 2024-25	63%
FY 2025-26	66%
FY 2026-27	62%

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

**Table 3. Total Wages by Unit and Percentage of Payroll Expenses Budget for FY 2026-2027**

Functional Unit	Total Payroll	% of Total Payroll Expenses Budget
Administration	\$770,000	20%
Maintenance	\$980,000	26%
Recreation	\$678,000	18%
<b>Total</b>	<b>\$1,956,560</b>	<b>65%</b>

**Note:** Other Payroll costs include Taxes, Benefits, Workers Comp, Accrued Comp, Sick, & Vacation, and Other Personnel Costs.

- 2. **Professional Outside Services (5330)** Expenses related to this budget item are below the budget forecast. Several development projects are moving from development into implementation, and we anticipate this budget category to be significant over the next few years. Most of these expenses are grant or insurance reimbursable and will be replenished in the future. Staff also anticipates significant expenses related to accounting and financing. The budget also reflects election costs (\$50K), kicking off the Master Management Plan, crew work, and several

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unit plans. As park development slow down, staff anticipates that this budget area will lessen.

3. **Repair and Maintenance (5360)** This budget line falls below expected expenses, though it will likely represent a significant increase from last FY. We predict increased costs of materials to continue, and the budget reflects some of those anticipated costs.
4. **Utility costs (5410)** Despite higher energy costs, the District continues to benefit from efficiencies (such as the solar panels at TARC and a new pool heater at the Paradise Pool) which helped hold expenses below expectations. However, this FY budget reflects an increase in energy costs and new facilities (Butte Creek Canyon and Paradise Community Center). Staff will continue to track costs in this next year to better estimate future budgets.
5. **Other Budget Expenses** Staff anticipate continued expenses from additional office space and as well as purchasing replacement equipment as the maintenance shop is rebuilt.

### 3. Net Operating Income and Expenses

1. Last year, the District budgeted that revenue would fall below expenses and reserves may have to be used (-\$58,150). While the District awaits the final expense and income report; the District projects a positive balance that will be distributed to reserves. Once the books close on the year, Staff will make a journal entry to transfer of reserve funds. Typically, Staff report the end of year Profit and Loss vs Budget to the Board in the fall.
2. For the next FY, District staff does not anticipate the use of reserve funds. However, the District recommends an Appropriation for Contingencies and will continue to set aside substantial resources in the Current Operations (1033.03) and Future Operations (1033.05) Reserve Funds for any shortfall for this anticipated purpose over the next decade.
3. Even with these challenges, staff and the BOD should be commended for wise management of resources and preservation of capital as the **Total Liabilities and Equity** can be summarized as follows:

- 7/1/2024: \$46,904,839.91
- 7/1/2025: \$47,335,155.08
- 4/25/2026: \$53,656,181.17

This reflects a 13% *increase* over the start of the Fiscal Year. The increase is attributed to an increase in Construction In Progress efforts (continuing grant efforts) and donated or purchased land and facilities.

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#### 4. Allocations

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

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

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

1. **Capital Improvement & Acquisition** – funding for capital improvements and additions to parks.
2. **Current Operations** – Anticipated funding from reserves to cover any future net losses. This may be utilized for cash flow and contingency purposes as well.
3. **Designated Project/Special Use/Grant Matching** – Staff provides an estimate for Capital Projects and planning, but this fund may also provide for any program matching.
4. **Technology** – To fund technological improvements and efficiencies (hardware costs).
5. **Vehicle Fleet & Equipment** – for new equipment.
6. **Impact & Development-** The District will utilize Impact Fee income to expand, enhance and upgrade facilities and parks.

#### 5. Challenges and Opportunities

1. On 4/10/2024, the District adopted a strategic plan. The vision, goals, and tactics of that plan are incorporated into several elements of the proposed budget and Capital Improvement Projects. The District has made significant progress on the plan, which the BOD reviews annually.
2. The District will focus on the development of new parks and programs for residents and to promote the area as a recreation destination. Over the past couple of years, the District was awarded numerous grants that will add incredible new parks, facilities, and programs.
3. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority. In the next year, the focus will shift to initiating operations and uses of those facilities.

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4. The District anticipates careful management of the investment portfolio as an important reserve to improve budget certainty and maintain District services for residents.

### **E. What's New**

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

- Based on feedback, we removed the next FY projected budget.
- Revised salary scale and organization chart.

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

This section will list any significant changes to the Final budget from the preliminary budget. Staff will note any changes here.

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

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

1. This budget reflects progress on District Goal C4 3. Diversification of Funding Sources (By 6/30/2025, explore and secure additional funding sources, including grants, sponsorships, and partnerships, to diversify revenue streams and ensure financial stability). The District will focus on fortifying some of the revenue streams, especially related to grants and facility programs and rentals.
2. Continue to make progress on the Finance Manual. The Manual outlines processes and procedures for times of unexpected staff absence or planned leave. Staff will also make a concerted effort to implement best practices following recent financial training and consultation with outside organizations.
3. Completed and accepted the FY 2022-2023 Final Audit Report in November 2025. Following that milestone, we have authorized the auditor to initiate the FY 2023-2024 audit (and in turn, authorize the FY 2024-2025 audit).
4. The District initiated a new online registration and reservation system. This will be implemented next FY. Staff is updating reservation maps and clear description of assets to aid with event plans.

### **H. Recommendations**

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

1. Implement **fee schedules** for rentals, reservations, parking, and class fees. As part of the Uniform pricing and contract practices will facilitate planning, forecasting, and budgeting.

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2. Complete the **Impact Fee Nexus study** to set appropriate development impact fees.
3. Initiate update on the **District Master Plan** in FY 2026-2027 to:
  - a. Complete an inventory of District Assets including a replacement and repair schedule for aging facilities and equipment.
  - b. Create a portfolio of District land and facilities to share information about the sites and status of management efforts and projects.
  - c. Update better estimates for total population and distribution within the District. Coupled with demographic information, this will aid in the identification of programs and parks that best support the needs of residents.

## II. FISCAL YEAR (FY) BUDGET

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

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

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

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

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

Description	Code	FY 2026-2027
		Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,418,600
4200 · Impact Fee revenue	4200	140,000
4300 · Program Income	4300	300,000
4350 · Concession & Merchandise sales	4350	600
4400 · Donation & Fundraising Income	4400	20,000
4500 · Grant Income	4500	2,500,000
4600 · Other Revenue	4600	250,000
4900 · Interest Income	4900	1,602,000
<b>Total Income</b>		<b>6,231,200</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	3,760,000
5100 · Program Expenses	5100	101,600
5140 · Fundraising Expense	5140	2,200
5200 · Advertising & Promotion	5200	20,000
5220 · Bank & Merchant Fees	5220	6,700
5230 · Contributions to Others	5230	32,000
5240 · Copying & Printing	5240	16,500
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	65,000
5270 · Education, Training & Staff Dev	5270	23,000
5280 · Equip., Tools & Furn (<\$5k)	5280	116,000
5290 · Equipment Rental	5290	31,800
5300 · Insurance	5300	200,000
5310 · Interest Expense	5310	400
5320 · Miscellaneous Expense	5320	100
5330 · Professional & Outside services	5330	1,170,000
5340 · Postage & Delivery	5340	1,500
5350 · Rent-Facility use fees	5350	31,000
5360 · Repair & Maintenance	5360	224,100
5370 · Supplies - Consumable	5370	45,500
5380 · Taxes, Lic., Notices & Permits	5380	21,000
5390 · Telephone & Internet	5390	41,700
5400 · Transportation, Meals & Travel	5400	78,000
5410 · Utilities	5410	209,000
<b>Total Expense</b>		<b>6,197,100</b>
<b>Total Net Operating Income and Expenses</b>		<b>34,100</b>

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Summary	Code	FY 2026-2027
<b>Grand Total Budget</b>		
Total Income		6,231,200
Expense		
Total Salary and Benefits		3,760,000
Total Services and Supplies		2,405,100
Total Contributions to Others		32,000
Total Expense		6,197,100
Total Net Operating Income and Expenses		34,100
Allocations from Reserve Funds		-34,100
<b>Total Adjusted Net</b>		<b>0</b>
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	<b>619,710</b>

Table 5. Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2026-2027	FY 2026-2027	FY 2026-2027
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
<b>Treasury Reserve Funds</b>				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
<b>Ending Treasury Reserve Funds</b>		<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Investment Reserves</b>				
	<b>1033</b>			
CalPERS 115 Trust	1033.01	8,440	(8,440)	(0)
Capital Improvement & Acquisition	1033.02	9,984,267	(4,635,000)	5,349,267
Current Operations	1033.03	1,179,011	34,100	1,213,111
Designated Project/Special Use/Grant Matching	1033.04	1,158,459	(235,000)	923,459
Future Operations	1033.05	19,112,166	-	19,112,166
Technology	1033.06	158,862	(115,000)	43,862
Vehicle Fleet & Equipment	1033.07	795,449	(160,000)	635,449
<b>Ending Investment Reserve Funds</b>		<b>32,396,653</b>	<b>(5,119,340)</b>	<b>27,277,313</b>
<b>Designated Treasury Funds</b>	<b>1100</b>	<b>110,759</b>	<b>(5,000)</b>	<b>105,759</b>
<b>Impact &amp; Development</b>	<b>1119</b>	<b>1,396,309</b>	<b>(749,000)</b>	<b>647,309</b>
<b>Ending Assigned</b>		<b>33,963,721</b>	<b>(5,873,340)</b>	<b>28,090,381</b>
Notes:			Updated:	4/25/2026
Additional income will be distributed per the reserve policy.				
Above does not show the District's cash and operating accounts.				

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Table 6. Proposed District General Fund (2510) Budget and Comparison Last FY Budget.

Description	Code	Current				Proposed		
		Approved	FY 2025 - 2026		FY 2026-2027	Difference Proposed - Approved		
			Actual - as of 5/31/26	Remaining (Difference)			% YTD	% Inc / Exp
<b>Operating Budget</b>								
<b>Funding Resources</b>								
<b>Income</b>								
4100 · Tax Revenue	4100	1,331,000	1,272,290.70	-58,709	96%	1,418,600	22.8%	▲ 87,600
4200 · Impact Fee revenue	4200	60,000	375,547.17	315,547	626%	140,000	2.2%	▲ 80,000
4300 · Program Income	4300	284,000	306,582.57	22,583	108%	300,000	4.8%	▲ 16,000
4350 · Concession & Merchandise sales	4350	500	217.00	-283	43%	600	0.0%	▲ 100
4400 · Donation & Fundraising Income	4400	25,000	102,215.05	77,215	409%	20,000	0.3%	▼ -5,000
4500 · Grant Income	4500	2,200,000	1,118,707.13	-1,081,293	51%	2,500,000	40.1%	▲ 300,000
4600 · Other Revenue	4600	510,000	580,073.54	70,074	114%	250,000	2.4%	▼ -260,000
4900 · Interest Income	4900	1,148,250	1,779,175.03	630,925	155%	1,602,000	25.7%	▲ 453,750
<b>Total Income</b>		<b>5,558,750</b>	<b>5,534,808.19</b>	<b>-23,942</b>	<b>100%</b>	<b>6,231,200</b>	<b>100.0%</b>	<b>▲ 672,450</b>
<b>Expense</b>								
<b>5000 · Payroll Expenses</b>								
5010 · Wages & Salaries	5010	2,719,200	1,848,217.70	-870,982	68%	2,913,600	47.0%	▲ 194,400
5020 · Employer Taxes	5020	184,000	140,635.97	-43,364	76%	174,000	2.8%	▼ -10,000
5030 · Employee Benefits	5030	600,000	425,721.58	-174,278	71%	514,000	8.3%	▼ -86,000
5040 · Workers Comp Expense	5040	175,800	126,088.00	-49,712	72%	150,000	2.4%	▼ -25,800
5050 · Accrued Comp, Sick, & Vacation	5050	0	0.00	0		0	0.0%	0
5060 · Other Personnel Costs	5060	13,000	3,958.76	-9,041	30%	8,400	0.1%	▼ -4,600
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>3,692,000</b>	<b>2,544,622</b>	<b>-1,147,378</b>	<b>69%</b>	<b>3,760,000</b>	<b>60.7%</b>	<b>▲ 68,000</b>
<b>5100 · Program Expenses</b>								
5110 · Concession & Merchandise Exp	5110	1,500	320.65	-1,179	21%	2,000	0.0%	▲ 500
5120 · Program Contract Labor	5120	35,000	4,005.00	-30,995	11%	37,000	0.6%	▲ 2,000
5130 · Program Supplies	5130	58,000	28,457.20	-29,543	49%	62,600	1.0%	▲ 4,600
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>94,500</b>	<b>32,783</b>	<b>-61,717</b>	<b>35%</b>	<b>101,600</b>	<b>1.6%</b>	<b>▲ 7,100</b>
5140 · Fundraising Expense	5140	2,000	0.00	-2,000	0%	2,200	0.0%	▲ 200
5200 · Advertising & Promotion	5200	20,000	6,719.13	-13,281	34%	20,000	0.3%	0
5210 · Bad Debt	5210	0	0.00	0		0	0.0%	0
5220 · Bank & Merchant Fees	5220	6,500	7,600.46	1,100	117%	6,700	0.1%	▲ 200
5230 · Contributions to Others	5230	26,500	9,000.00	-17,500	34%	32,000	0.5%	▲ 5,500
5240 · Copying & Printing	5240	16,500	9,173.06	-7,327	56%	16,500	0.3%	0
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	50,000	34,533.79	-15,466	69%	65,000	1.0%	▲ 15,000
5270 · Education, Training & Staff Dev	5270	13,000	8,781.40	-4,219	68%	23,000	0.4%	▲ 10,000
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>								
5282 · Office ET&F	5282	19,000	12,942.85	-6,057	68%	60,000	1.0%	▲ 41,000
5284 · Program ET&F	5284	9,500	276.32	-9,224	3%	18,000	0.3%	▲ 8,500
5286 · Small Tools & Equipment	5286	19,500	11,742	-7,758	60%	38,000	0.6%	▲ 18,500
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>5280</b>	<b>48,000</b>	<b>24,961.31</b>	<b>-23,039</b>	<b>52%</b>	<b>116,000</b>	<b>1.9%</b>	<b>▲ 68,000</b>
5290 · Equipment Rental	5290	29,000	11,236.83	-17,763	39%	31,800	0.5%	▲ 2,800
5300 · Insurance	5300	187,000	158,330.00	-28,670	85%	200,000	3.2%	▲ 13,000
5310 · Interest Expense	5310	200	334.06	134	167%	400	0.0%	▲ 200
5320 · Miscellaneous Expense	5320	100	0.00	-100	0%	100	0.0%	0
<b>5330 · Professional &amp; Outside services</b>								
5332 · Accounting	5332	35,000	101,433.75	66,434	290%	100,000	1.6%	▲ 65,000
5334 · Legal	5334	14,000	10,222.50	-3,778	73%	20,000	0.3%	▲ 6,000
5336 · Engineering Services	5336	385,000	72,021.39	-312,979	19%	400,000	6.5%	▲ 15,000
5338 · Other Professional & Outside La	5338	416,000	373,289.63	-42,710	90%	650,000	10.5%	▲ 234,000
<b>Total 5330 · Professional &amp; Outside services</b>		<b>850,000</b>	<b>556,967.27</b>	<b>-293,033</b>	<b>66%</b>	<b>1,170,000</b>	<b>18.9%</b>	<b>▲ 320,000</b>
5340 · Postage & Delivery	5340	1,100	1,632.85	533	148%	1,500	0.0%	▲ 400
5350 · Rent-Facility use fees	5350	30,000	21,878.38	-8,122	73%	31,000	0.5%	▲ 1,000
<b>5360 · Repair &amp; Maintenance</b>								
5361 · Building R&M	5361	5,000	2,979.23	-2,021	60%	6,000	0.1%	▲ 1,000
5362 · Equipment R&M	5362	20,400	5,426.62	-14,973	27%	22,000	0.4%	▲ 1,600
5363 · General R&M	5363	7,200	3,523.51	-3,676	49%	8,000	0.1%	▲ 800
5364 · Grounds R&M	5364	61,200	42,971.58	-18,228	70%	66,000	1.1%	▲ 4,800
5365 · Pool R&M	5365	66,300	51,099.00	-15,201	77%	72,000	1.2%	▲ 5,700
5366 · Vehicle R&M	5366	15,300	14,926.27	-374	98%	20,000	0.3%	▲ 4,700
5367 · Janitorial	5367	15,300	13,140.42	-2,160	86%	20,000	0.3%	▲ 4,700
5368 · Security	5368	6,200	3,839.79	-2,360	62%	8,000	0.1%	▲ 1,800
5369 · Vandalism	5369	2,100	336.68	-1,763	16%	2,100	0.0%	0
<b>Total 5360 · Repair &amp; Maintenance</b>		<b>199,000</b>	<b>138,243.10</b>	<b>-60,757</b>	<b>69%</b>	<b>224,100</b>	<b>3.6%</b>	<b>▲ 25,100</b>

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		Current				Proposed			
		FY 2025 - 2026				FY 2026-2027		Difference	
Description	Code	Approved	Actual - as of 5/31/26	Remaining (Difference)	% YTD	Budget	% Inc / Exp	Proposed - Approved	
<b>5370 · Supplies - Consumable</b>	5370								
5372 · Office Supplies	5372	20,500	8,654.32	-11,846	42%	20,500	0.3%	▬	0
5374 · Safety & staff supplies	5374	11,500	11,140.47	-360	97%	25,000	0.4%	▲	13,500
<b>Total 5370 · Supplies - Consumable</b>		32,000	19,795	-12,205	62%	45,500	0.7%	▲	13,500
<b>5380 · Taxes, Lic., Notices &amp; Permits</b>	5380	21,000	10,408.84	-10,591	50%	21,000	0.3%	▬	0
<b>5390 · Telephone &amp; Internet</b>	5390	35,000	39,181.23	4,181	112%	41,700	0.7%	▲	6,700
<b>5400 · Transportation, Meals &amp; Travel</b>	5400								
5402 · Air, Lodging & Other Travel	5402	9,000	3,667.69	-5,332	41%	10,000	0.2%	▲	1,000
5404 · Fuel	5404	44,500	29,947.57	-14,552	67%	51,000	0.8%	▲	6,500
5406 · Meals	5406	11,000	9,166.08	-1,834	83%	15,000	0.2%	▲	4,000
5408 · Mileage & Auto Allowance	5408	1,000	166.80	-833	17%	2,000	0.0%	▲	1,000
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		65,500	42,948.14	-22,552	66%	78,000	1.3%	▲	12,500
<b>5410 · Utilities</b>	5410								
5412 · Electric & Gas	5412	119,000	84,084.00	-34,916	71%	124,000	2.0%	▲	5,000
5414 · Water	5414	45,000	30,352.72	-14,647	67%	46,000	0.7%	▲	1,000
5416 · Garbage	5416	34,000	23,924.35	-10,076	70%	39,000	0.6%	▲	5,000
<b>Total 5410 · Utilities</b>	5410	198,000	138,361.07	-59,639	70%	209,000	3.4%	▲	11,000
<b>Total Expense</b>		5,616,900	3,817,490.57	-1,799,409	68%	6,197,100	100.0%	▲	580,200
<b>Total Net Operating Income and Expenses</b>		-58,150	1,717,318	1,775,468	-2953%	34,100	0.6%	▲	92,250
<b>Summary</b>									
<b>Grand Total Budget</b>									
Total Income		5,558,750	5,534,808	-23,942	100%	6,231,200	100.0%	▲	672,450
Expense									
Total Salary and Benefits		3,692,000	2,544,622	-1,147,378	69%	3,760,000	60.7%	▲	68,000
Total Services and Supplies		1,898,400	1,223,278	-675,122	64%	2,405,100	38.8%	▲	506,700
Total Contributions to Others		26,500	9,000	-17,500	34%	32,000	0.5%	▲	5,500
Total Expense		5,616,900	3,817,491	-1,799,409	68%	6,197,100	100.0%	▲	580,200
Allocations from Reserve Funds		58,150	58,150	0	100%	-34,100	100.0%	▼	-92,250
<b>Total Adjusted Net</b>		0	1,775,468	1,775,468		0			
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	561,690			0%	619,710	100.0%	▲	58,020

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

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

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

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

#### A. Notable Accomplishments

1. Strategic Plan Adoption. The plan creates a workplan of numerous items that will provide a rich source of goals and a roadmap. We observed significant progress in 2025.

<b>Progress Status</b>		
01-Not Started	9	10%
02-In-Progress	33	38%
03-Partially Completed	20	23%
04-Completed	24	28%
05-Delayed	0	0%
06-Postponed to Future Plan	1	1%
<b>Total</b>	<b>87</b>	<b>100%</b>

2. **Camp Fire Recovery.** The District made progress toward the replacement of large District assets (Shop and Aquatic Recreation Center) lost in the fire.
  - a. Spring 2025– Completed trail, bridge, and sign replacement for Bille Park.
  - b. Spring 2026 –
    - i. Started site work and authorized vendor to complete aquatic recreation center. We estimate the District related improvements to cost an additional \$500K.
    - ii. Paradise pool refinishing and repair.

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- c. Spring 2026 – Working with North Star Engineering to finish conceptual site plan and starting design with insurance representative oversight on the maintenance shop facility at the Clark Road property. The District is planning significant upgrades to the site, though many may be code requirements. Staff will get pricing on those items. We anticipate construction drawings later in 2026.

Nearly all funding for the above projects is from insurance, state or federal funds, though the CIP estimates incorporates District funds to complete additional features associated with these projects.

3. **Improvements to existing parks and facilities**, especially items that improve access, efficiency, conservation, or user experience. These include pathways, native plant landscaping, bike rack at TARC, concrete repairs (ADA improvements at Bille Park).
4. **Implement critical Park projects** (notably Lakeridge Park, the Magalia Paradise Lake Loop Trail, and enhancements at Bille Park).
  - a. Strides in planning for the above projects continued with key permitting (Federal permits are key on the delay), and NEPA compliance completed for the BLM portion of the Magalia Paradise Lake Loop Trail.
  - b. The District secured additional land for the Lakeridge development which will reduce development costs and the District secured funds for land management.
  - c. The design and planning phase are nearing completion and we anticipate Construction documents and the bidding on the projects to begin in FY 2026-27. These projects will continue for the next few years with completion dates of 2028.
5. Continue seeking supplemental grant funding for **park projects and acquisitions**, prioritizing donations. The District purchased the following property with funds from Incorporated Impact Fees and the Capital Improvement and Acquisition Reserves:
  - a. **Sunrise Rim (Paradise) McNally Properties:** On September 11, 2025 the District acquired 1986 Mountain View Drive, Paradise, APN 053-280-008-000, 34.1 acres (County), Appraised at \$335,000, the District paid \$100,000.
  - b. **Paradise Community Center:** The District received the keys to the Paradise Community Center on December 7, 2025. The facility is valued at \$4,124,390. The District also received generous donations associated with the property over \$543K.
  - c. **Butte Creek Canyon Properties:** The District closed escrow on February 27, 2026 for the purchase of three parcels comprising 20 acres in Butte

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Creek Canyon (APNs 017-050-009, 017-050-010, and 017-050-011). Approximately, \$1.4M of the funding came from the Sierra Nevada Conservancy.

6. Staff and Board continued practices to ensure the **long-term financial health** for the District. However, the District experienced 2 financially strong years in a row that exceeded expectations that allows the District to start the next Fiscal Year in an optimistic position.

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

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

1. **Replacement of large District assets** (Shop and Aquatic Recreation Center) lost in the fire. The District will shift to completion of the Aquatic Rec Center at the beginning of the FY and the shop toward the end of the FY or beginning of the next one. Most of the funding will come from insurance proceeds, though the District anticipates using additional funds to complete these projects.
2. **Improvements to existing parks and facilities**, especially items that improve access, efficiency, conservation, or user experience. Notably, the District will consider the findings of a study for solar and electrical charging options.
3. **Continue Implementation on Critical Park Projects**, Lakeridge Park, Bille Park, Magalia Paradise Lake Loop Trail, and possibly improvements to Oak Creek, Noble, and Coutolenc Parks will likely shift to construction in the next FY.
4. Continue seeking supplemental grant funding and donations for **park projects and acquisitions**.

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Table 7. FY 2026-2027 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning					Subtotal	Year X	Total
		2026	2027	2028	2029	2030	2031-2034	>2035	
	Year	1	2	3	4	5	Yrs 6-9	>10	
1	District Security, Conservation, and Efficiency Investments	335,000	183,000	138,000	104,000	93,000	218,900	125,000	1,415,800
2	Land Acquisition	1,764,000	2,245,000	1,313,500	678,000	353,000	459,000	578,000	7,849,500
3	New Park and Facility Development	3,894,000	5,038,000	2,183,000	1,209,500	319,300	600,000	8,000,000	21,843,800
4	Camp Fire Recovery Projects	2,270,000	2,233,000	519,000	300,000	-	-	-	5,322,000
5	Existing Park Improvements and Development	920,000	1,368,000	570,000	269,000	183,000	616,300	2,450,000	6,992,600
6	Trails Development Project	320,000	315,000	113,000	89,000	18,000	69,000	630,000	1,623,000
7	Planning: Strategic, Master, Park, and Management Plans	755,000	726,250	335,125	205,750	105,500	329,400	793,000	3,579,425
8	Aquatic Park and Concow Pool Improvements	570,000	140,000	70,000	35,000	18,000	39,000	9,185,000	10,096,000
9	Vehicle Fleet and Equipment, and Technology Investments	280,000	278,000	243,000	224,000	230,200	487,000	295,000	2,524,200
<b>Total</b>		<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

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**Table 8. FY 2026-2027 Capital Improvement Projects (CIP) – Summary of Funding Sources.**

Task	FY Beginning					Subtotal	Year X	Total
	2026	2027	2028	2029	2030	2031-2034	>2035	
1. Acquisition	1,680,000	2,138,000	1,250,500	645,000	336,000	436,000	550,000	7,471,500
2. Planning	849,000	853,250	408,125	246,750	128,500	360,300	846,000	4,052,225
3. Park Development	4,214,000	5,353,000	2,296,000	1,298,500	337,300	669,000	8,630,000	23,466,800
4. Park Improvements, Repair and Renovation	1,815,000	1,671,000	768,000	400,000	288,000	866,300	11,735,000	18,409,600
5. Equipment Purchases	280,000	278,000	243,000	224,000	230,200	487,000	295,000	2,524,200
6. Insurance Rebuild	2,270,000	2,233,000	519,000	300,000	-	-	-	5,322,000
7. Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

Funding Source	FY Beginning					Subtotal	Year X	Total
	2026	2027	2028	2029	2030	2031-2034	>2035	
Capital Improvement & Acquisition Reserve	4,635,000	3,141,000	658,500	294,800	100,400	-	-	8,829,700
Designated Project/Special Use/Grant Matching Reserve	235,000	190,000	37,500	35,000	-	-	-	497,500
Donations	110,000	25,000	7,000	-	-	-	-	142,000
General Fund	210,000	170,600	85,000	63,600	15,900	7,000	-	559,100
Grant	3,487,000	4,213,125	1,298,063	214,125	-	-	-	9,212,313
Incorporated Impact Fees	490,000	75,000	65,000	-	-	-	-	630,000
Technology Reserve	115,000	47,500	47,500	32,500	-	-	-	242,500
Unidentified	1,387,000	4,456,725	3,088,463	2,299,325	1,023,500	2,811,600	22,056,000	39,934,213
Unincorporated Impact Fees	279,000	42,500	27,800	-	-	-	-	349,300
Vehicle Fleet & Equipment Reserve	160,000	164,800	169,800	174,900	180,200	-	-	849,700
<b>Total</b>	<b>11,108,000</b>	<b>12,526,250</b>	<b>5,484,625</b>	<b>3,114,250</b>	<b>1,320,000</b>	<b>2,818,600</b>	<b>22,056,000</b>	<b>61,246,325</b>

## IV. FUNDS

A couple of definitions may be helpful. Staff uses the terms **redesignate** to describe the (internal) process of moving funds between established accounts (typically during the budget cycle) and **allocation** to describe funds that are expended from an account toward its intended purpose (typically external). A Summary Balance Sheet (Table 9), current fund balances (Table 10), and the District's redesignation of funds, starting balances, and allocations to meet needs in the next FY (Table 10) are shown below. The designation of funds will be provided by resolution. Notable funds are described below.

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

The District has funds with Butte County and Board approved accounts with Five Star Bank, and Tri Counties Bank. The District opened an additional account with California Class this past FY with BOD approval for District investment accounts. Cash accounts are part of operations and just carry over between Fiscal Years and are not subject to allocation.

### B. Appropriation for Contingencies

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

### C. Treasury Funds

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

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

An ACO Reserve may be established at the beginning of any fiscal year during the adoption of the annual budget by a majority of the governing body, provided that the purpose for which the reserve is being established is specified. A reserve may also be established or increased at the end of any fiscal year utilizing monies from unspent appropriations. The ACO Reserve is continuing, that is, it remains unavailable to fund the annual budget unless action is taken by the governing body to reduce or discontinue the fund, or to appropriate it for expenditure in a subsequent year. Staff recommends no change in this fund (\$56,700).

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Table 9. Summary Balance Sheet.

**PRPD**  
**Summary Balance Sheet**  
 As of April 28, 2026

		Apr 28, 26
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings	▶	39,124,225.42 ◀
Other Current Assets		5,057.74
<b>Total Current Assets</b>		<u>39,129,283.16</u>
Fixed Assets		13,822,501.01
Other Assets		704,397.00
<b>TOTAL ASSETS</b>		<u><u>53,656,181.17</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		44,445.97
Other Current Liabilities		326,269.62
<b>Total Current Liabilities</b>		<u>370,715.59</u>
Long Term Liabilities		714,053.00
<b>Total Liabilities</b>		<u>1,084,768.59</u>
Equity		52,571,412.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<u><u>53,656,181.17</u></u>

– REVISED–

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

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

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

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

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

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

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

- The District enjoyed relatively high returns on investment accounts maintaining value.
- CalPERS Trust. This fund is to remove the District's unfunded liability, as funds are allocated to it, the funds essentially become an expense paid to CalPERS.
- The District moved funds from the Current Operations fund into the County to satisfy cash flow issues and maintain an adequate balance in the County account.

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

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

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

Development Impact fees are required as part of new building construction or expansion. The fees stem from a formula developed during the last District approved Nexus study that uses park acquisition, development, and facility improvements. However, as per discussions with the County (citation), while the fees need to be spent within the proper geographical area and within those categories, they need not be strictly partitioned. Staff anticipates growth of these funds as the area rebuilds, though this has slowed considerably (Table 9). A new Nexus Study is underway and will be considered in FY 2026-27.

– REVISED–

### 1. Next FY Allocations

This budget has allocated funds (Table 5) associated with the Board approved Reserve Policy. Staff anticipates that some additional reallocation may be required with the closing of the FY. Staff propose the following redesignations of funds from the reserves for the FY budget:

- **CALPERS 115 Trust** - The California Employers' Retiree Benefit Trust (CERBT) Fund is a multiple employer tax exempt Trust organized under Section 115 of the Internal Revenue Code dedicated to prefunding Other Post-Employment Benefits (OPEB) for all eligible California public agencies. These funds are essentially an expense and reduces the Districts liability once they are paid. As the District receives interest on these funds the District proposes to incorporate the interest accrued into the trust. The District will examine changes, if any, that may be required with the recent withdrawal of the District from the CALPERS medical coverage.
- Redesignate funds from **Future Operations, Technology, Vehicle Fleet Reserves, and Designated Project/Special Use/Grant Matching** into the **Capital Improvement and Acquisition** and **Current Operations** funds. This rebalances the Technology and Vehicle Fleet funds in accordance with reserve policy. The shift from Future Operations provides funding for immediate needs in Capital Improvement and Acquisition projects and Current Operations cash flow needs. As reimbursements occur over the next few years, some of these funds may be replenished.
- **Capital Improvement & Acquisition reserve fund** to meet short and long-term goals for improvements/upgrades to existing facilities and new acquisitions. The District anticipates new allocations to help fund new park construction (the Lakeridge Park Building may be funded out of this fund if a loan is not secured).
- **Current Operations Fund** – This fund is anticipated to serve as the source of allocations from reserve funds for predicted cash flow challenges and a source of funds in case there is a short fall in Total Net Operating Income and Expenses.
- **Designated Project/Special Use/Grant Matching Fund.** The fund allows for additional matching flexibility to leverage outside funds for matching and for studies. Staff anticipate a modest need in the next FY.
- **Vehicle Fleet & Equipment Fund.** Approximately \$160,000 will be needed for equipment purchases and replacement.

### G. Summary of Funds and Reserves

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

- REVISED-

Table 10. Current Fund Balances.

PRPD CODE	COUNTY FUND	DESCRIPTION	CURRENT BALANCE 4/30/2026	EST. STARTING BALANCE 7/1/2026	EST. ENDING BALANCE 6/30/2026
<b>TREASURY RESERVE FUNDS:</b>					
1005	2510	Imprest Reserve	300	300	300
1012	2510	Accumulated Capital Outlay (ACO)	606,700	56,700	56,700
1013	2510	General Reserve	3,000	3,000	3,000
<b>Total Treasury Reserve Funds</b>			<b>610,000</b>	<b>60,000</b>	<b>60,000</b>
<b>DESIGNATED FUNDS:</b>					
<u>Investment Reserves:</u>					
1033.01	*	CalPERS 115 Trust	8,341	0	10
1033.02	*	Capital Improvement & Acquisition	9,877,108	12,418,345	8,155,905
1033.03	*	Current Operations	1,160,452	5,000,000	5,115,900
1033.04	*	Designated Projects/Special Use/Grant Matching	1,145,345	1,100,000	898,000
1033.05	*	Future Operations	18,860,471	16,000,000	16,480,000
1033.06	*	Technology	156,874	150,000	39,500
1033.07	*	Vehicle Fleet & Equipment	785,253	700,000	561,000
<b>Total Investment Reserve Funds</b>			<b>31,993,845</b>	<b>35,368,345</b>	<b>31,250,315</b>
<u>Designated Treasury Funds:</u>					
1112	2512	Endowment Fund	54,620	54,700	55,800
1113	2513	Scholarship Fund	5,490	5,500	1,610
1114	2514	Designated Donations	50,649	50,700	41,720
<b>Total Designated Treasury Funds</b>			<b>110,759</b>	<b>110,900</b>	<b>99,130</b>
<b>Total Designated Funds</b>			<b>32,104,604</b>	<b>35,479,245</b>	<b>31,349,445</b>
<b>IMPACT FEES:</b>					
1120	2520	Sub Division Fees	10,651	10,700	11,030
1126	2526	Incorp. Park Acquisition	249,095	249,100	106,580
1127	2527	Incorp. Park Development	891,857	891,900	618,660
1128	2528	Incorp. District Facilities	62,087	62,100	23,970
<b>Total Incorporated Impact Fees</b>			<b>1,203,038</b>	<b>1,203,100</b>	<b>749,210</b>
1121	2521	Unincorp Park Acquisition	88,467	88,500	41,160
1122	2522	Unincorp. Park Development	221,498	221,500	12,150
1124	2524	Unincorp. District Facilities	73,603	73,700	62,920
<b>Total Unincorporated Impact Fees</b>			<b>383,568</b>	<b>383,700</b>	<b>116,230</b>
<b>Total Impact Fees</b>			<b>1,597,257</b>	<b>1,597,500</b>	<b>876,470</b>
<b>TOTAL FUNDS</b>			<b>34,311,861</b>	<b>37,136,745</b>	<b>32,285,915</b>

NOTE: \* NO COUNTY FUND ACCOUNT NUMBER. UPDATED 5/4/2026  
IMPACT FEE FUNDS USED FOR PROJECTS ACCORDING TO LOCATION (UNINCORPORATED OR INCORPORATED) AND  
BY TYPE (PARK ACQUISITION, DEVELOPMENT, AND FACILITIES).

## V. STAFF AND ORGANIZATION

### A. Paradise Recreation and Park District Description

The District occupies roughly 172 square miles within Butte County (Figure 1). The District has mapped sub-areas within the boundaries to provide useful demographic information that will aid programs and planning.

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This constituted about 82 acres of developed park land and 374 acres 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). As of 5/8/2026, the District manages approximately 1,070 acres.

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

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

- REVISED-

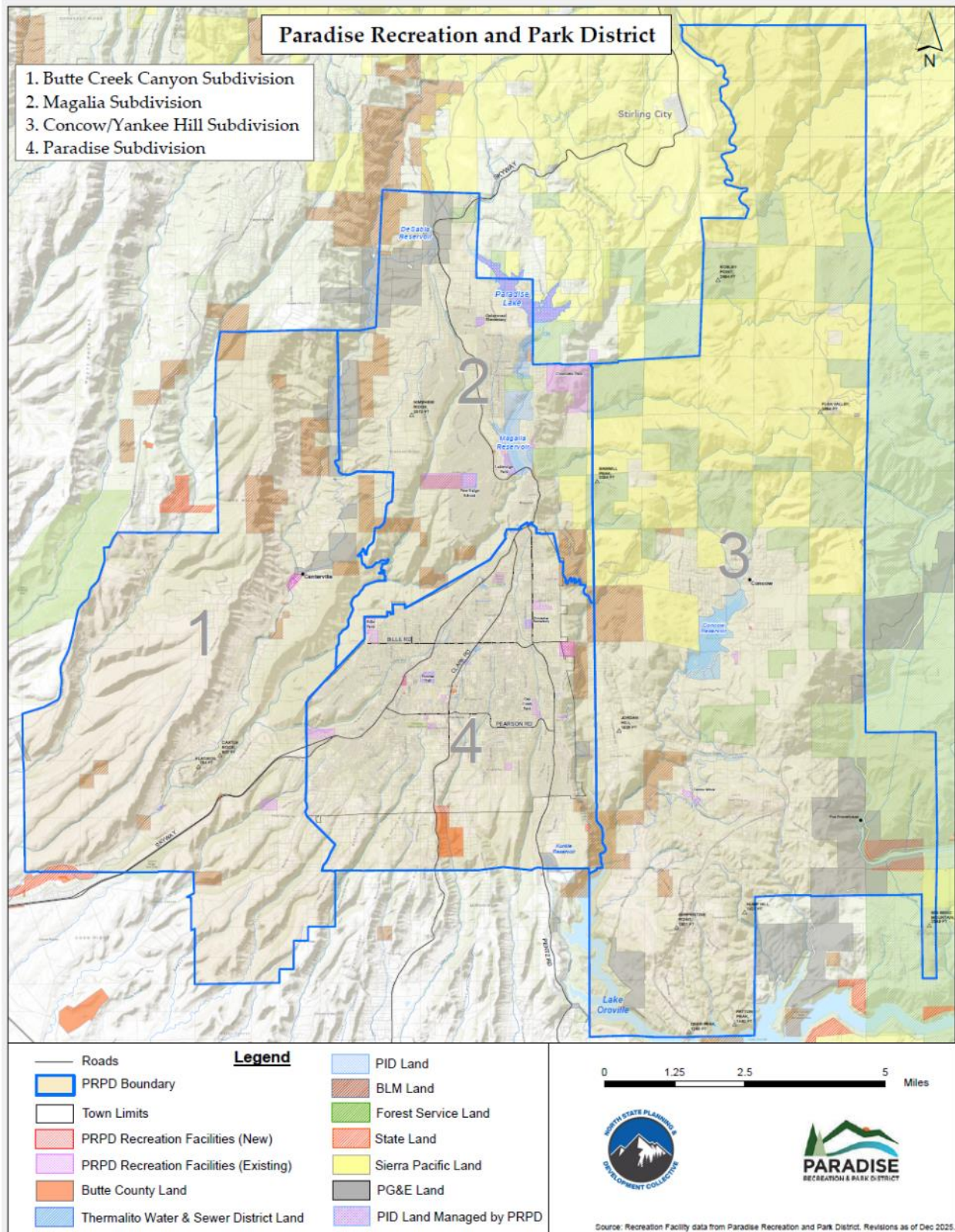


Figure 1. Paradise Recreation and Park District Service Area (12/31/2025).

**B. Staffing**

Table 11 compares current staffing levels, using Full-Time Equivalents (FTE), to recent years and a projection for the next FY. This provides an estimate of hiring needs, as the District may hire staff as needs arise with the available budget and approved job descriptions. This allows flexibility and responsiveness to community needs.

**Table 11. Staffing Levels Full-Time Equivalent.**

Fiscal Year (FY)	Administration	Parks Maintenance	Recreation	Total
<b>Full-Time Equivalent (FTE)</b>				
<b>Actual</b>				
2022-23	5.4	13.1	11.2	29.7
2023-24	6.1	13.8	15.2	35.1
2024-25	6.1	15.8	15.2	37.1
2025-26	7.4	16.2	14.9	38.5
<b>Projected</b>				
2026-27	7.9	18.5	15.9	42.3

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

- Recreation Specialist (Marketing and Events)
- Park Assistant I - III (trails and vegetation work)
- Special Projects Manager (facilities development and project management) and
- Facilities and Events Manager (potential, under consideration).

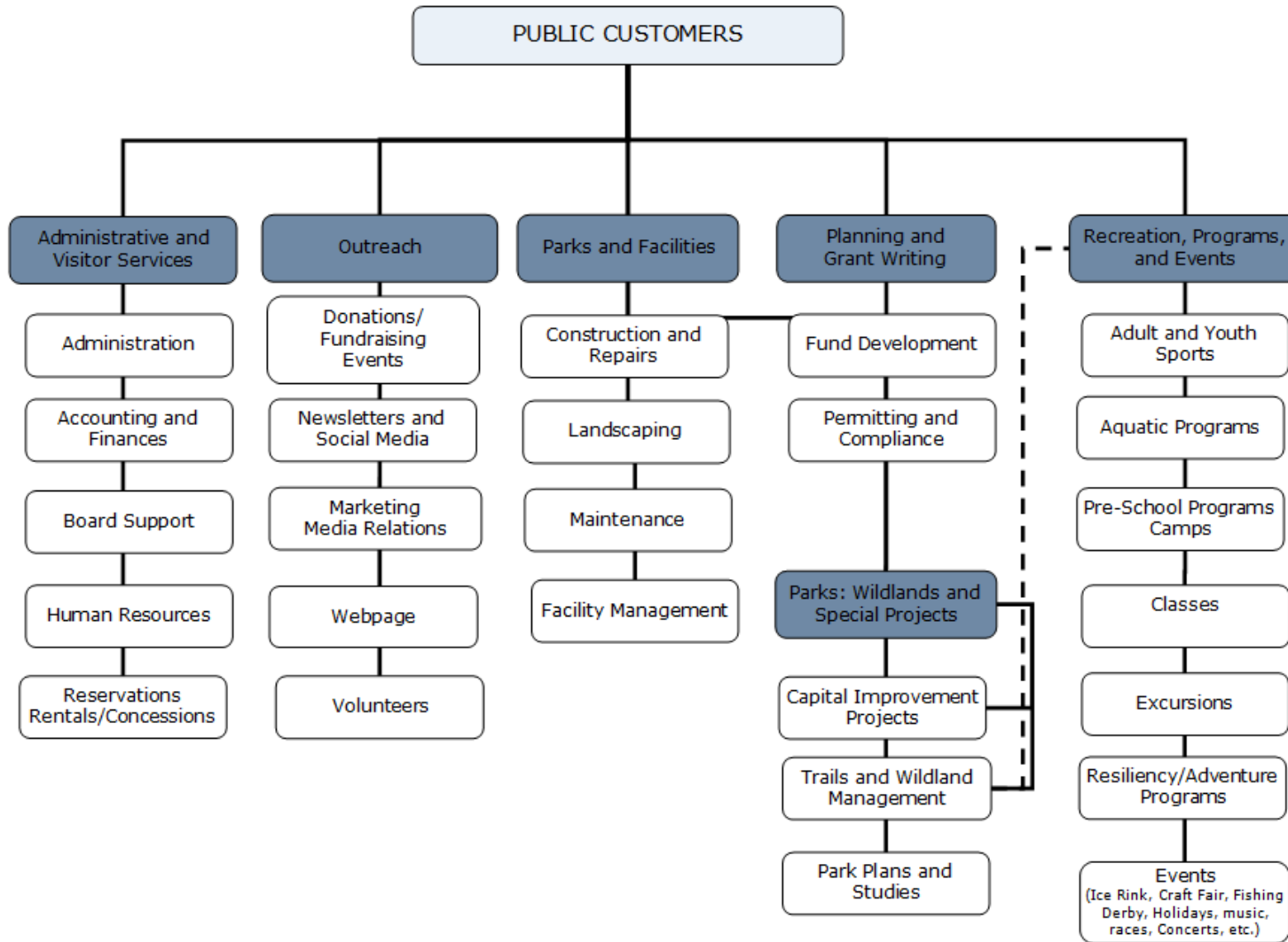
The existing organization charts are provided for Functional areas (Figure 2), reporting structure (Figure 3), and Staff Position (Figure 4). The Salary Scale, in effect as of 7/1/2025 (Table 12) reflects the current adopted District-wide compensation study; however, this may be replaced in the final document depending on BOD action on a proposed salary scale.

**NOTE:** The organizational charts and a potential revision to the Salary Scale are currently under review with the Personnel Committee. The Personnel Committee and staff will be exploring the possibility of adding new positions related to facility management and events. Likewise, Therefore, both may be updated shortly and considered by the BOD. A contingency is built into the budget anticipating change.

- REVISED-

Figure 2. PRPD Functional Organization Chart.

## PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



- REVISED-

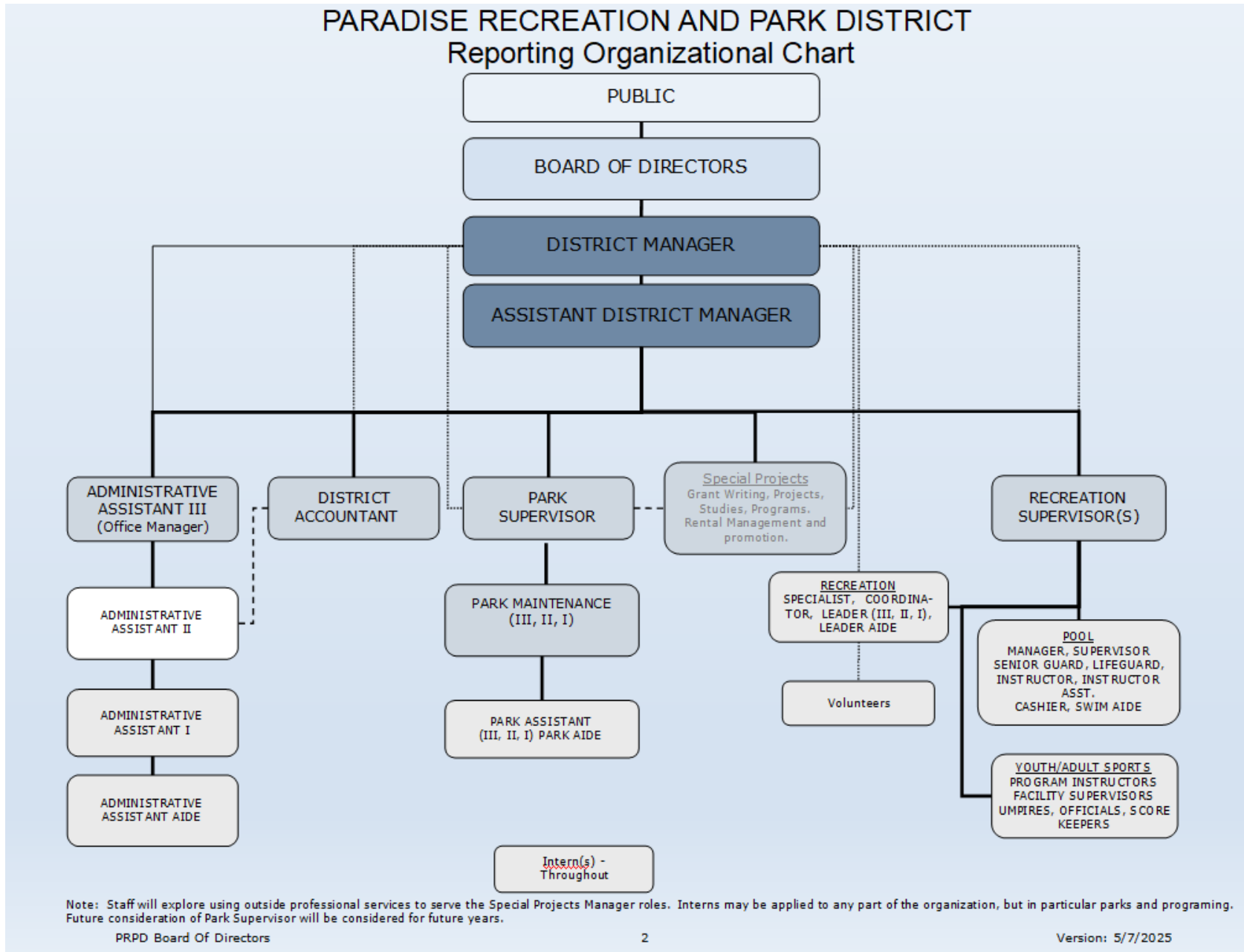
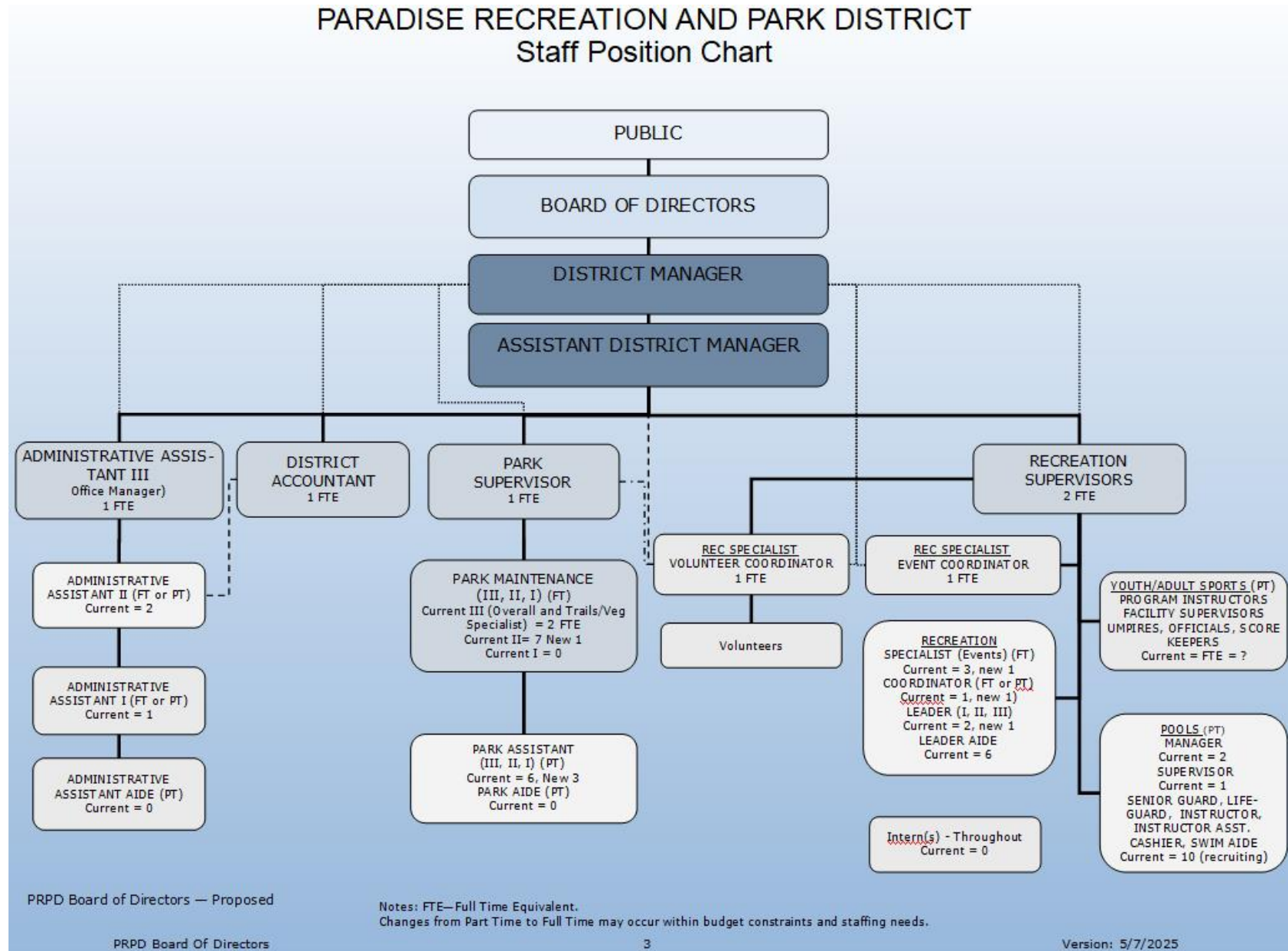


Figure 3. PRPD Reporting Organization Chart.

- REVISED-

Figure 4. PRPD Staff Position Chart.



- REVISED-

Table 12. 2025 Salary Scale (Adopted 12/10/2025). Note: Subject to update.

Paradise Recreation & Park District										Effective Date:	1/1/2026
Summary Hourly Rate Scale										Date Approved:	12/10/2025
Payroll Salary Scale -			All Positions		Encumbered Rate Multiplier			Version Date:			12/10/2025
Fiscal Year -			2025-2026		Full-Time		1.3	Base Increase:			2.4%
					Part-Time		1.15	Step Increase			3.45%
CLASSIFICATION	Area	Status	Steps								
			1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)	
<b>ADMINISTRATION</b>			<b>Admin</b>								
ADMIN ASSISTANT AIDE	Admin	PT	16.90	17.49	18.10	18.73	19.38				
ADMINISTRATIVE ASSISTANT I	Admin	PT/FT	19.85	20.54	21.25	21.99	22.75	23.54	24.36	25.21	
ADMINISTRATIVE ASSISTANT II	Admin	PT/FT	24.54	25.39	26.27	27.18	28.12	29.10	30.11	31.15	
ASSISTANT DISTRICT MANAGER	Admin	FT	52.01	53.81	55.67	57.60	59.59	61.65	63.78	65.99	
DISTRICT ACCOUNTANT	Admin	FT	38.90	40.25	41.64	43.08	44.57	46.11	47.71	49.36	
EXECUTIVE ASSISTANT	Admin	FT	38.90	40.25	41.64	43.08	44.57	46.11	47.71	49.36	
SPECIAL PROJECTS MANAGER	Admin	PT/FT	27.92	28.89	29.89	30.93	32.00	33.11	34.26	35.45	
<b>MAINTENANCE</b>			<b>Park</b>								
PARK AIDE	Park	PT	16.90	17.49	18.10	18.73	19.38				
PARK ASSISTANT I	Park	PT	17.16	17.76	18.38	19.02	19.68				
PARK ASSISTANT II	Park	PT	18.59	19.24	19.91	20.60	21.32				
PARK ASSISTANT III	Park	PT	19.77	20.46	21.17	21.91	22.67				
PARK MAINTENANCE I	Park	PT/FT	19.28	19.95	20.64	21.36	22.10	22.87	23.66	24.48	
PARK MAINTENANCE II	Park	PT/FT	23.02	23.82	24.65	25.51	26.40	27.32	28.27	29.25	
PARK MAINTENANCE III	Park	PT/FT	29.04	30.05	31.09	32.17	33.28	34.43	35.62	36.85	
PARK SUPERVISOR	Park	FT	36.64	37.91	39.22	40.58	41.99	43.44	44.94	46.50	
<b>RECREATION</b>			<b>Rec</b>								
RECREATION COORDINATOR	Rec	PT/FT	25.40	26.28	27.19	28.13	29.11	30.12	31.16	32.24	
RECREATION LEADER I	Rec	PT	16.90	17.49	18.10	18.73	19.38	20.05	20.75	21.47	
RECREATION LEADER II	Rec	PT	18.08	18.71	19.36	20.03	20.73	21.45	22.20	22.97	
RECREATION LEADER III	Rec	PT/FT	19.26	19.93	20.62	21.34	22.08	22.85	23.64	24.46	
RECREATION SPECIALIST	Rec	PT/FT	27.02	27.96	28.93	29.93	30.97	32.04	33.15	34.30	
RECREATION SUPERVISOR	Rec	FT	36.64	37.91	39.22	40.58	41.99	43.44	44.94	46.50	
<b>REC-POOL</b>			<b>Rec-P</b>								
CASHIER	Rec-P	PT	17.42	18.03	18.66	19.31	19.98				
INSTRUCTOR ASSISTANT	Rec-P	PT	16.90	17.49	18.10	18.73	19.38				
LIFEGUARD INSTRUCTOR	Rec-P	PT	18.08	18.71	19.36	20.03	20.73				
POOL MANAGER	Rec-P	PT	23.26	24.07	24.91	25.77	26.66	27.58	28.54	29.53	
POOL SUPERVISOR	Rec-P	PT	20.95	21.68	22.43	23.21	24.02	24.85	25.71	26.60	
SENIOR GUARD	Rec-P	PT	19.26	19.93	20.62	21.34	22.08				
SWIM AIDE	Rec-P	PT	16.90	17.49	18.10	18.73	19.38				
INTERN (Range based on experience)	TBD	PT	16.90	17.49	18.10	18.73	19.38	20.05	20.75	21.47	

## VI. REFERENCES

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

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

[https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/Budget.Report/FY\\_2026-27.Budget.Report\\_FINAL\\_26.0511.docx](https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2026-27/Budget.Report/FY_2026-27.Budget.Report_FINAL_26.0511.docx)  
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## Paradise Recreation & Park District

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### Resolution #26-06-1-558

#### Resolution of the Board of Directors of the Paradise Recreation and Park District Adopting the Final Budget for Fiscal Year 2026-2027

**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 published a notice stating that the Preliminary Budget was adopted and available for inspection and held and conducted 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 2026-2027 Budget for Fund 2510 (Exhibit A) at their regular meeting on June 10, 2026, as follows:

Salaries and Employee Benefits	\$3,760,000.00
Services & Supplies	\$2,405,100.00
Contributions to Other Agencies	\$32,000.00
Debt Service	\$0.00
<b>Total Budget</b>	<b><u>\$6,197,100.00</u></b>
Appropriations for Contingencies	\$619,710.00

**FURTHER, BE IT RESOLVED** that the Board of Directors approves and adopts funds for Fiscal Year 2026-2027 as detailed in Exhibit B.

**FURTHER, BE IT RESOLVED** that the Board of Directors of the Paradise Recreation and Park District may modify the Fiscal Year 2026-2027 Budget as necessary due to additional unanticipated expenses, revenue, tax shift, or unforeseen actions by the legislature.

The Final Budget was adopted on June 10, 2026, and this resolution was passed and adopted this 11<sup>th</sup> day of June 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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

\_\_\_\_\_  
Joleen Levey, Secretary

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

Fiscal Year:

**2026-2027**

Resolution #26-06-1-558

5/4/2026

Exhibit A

Description	Code	FY 2026-2027 Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	1,418,600
4200 · Impact Fee revenue	4200	140,000
4300 · Program Income	4300	300,000
4350 · Concession & Merchandise sales	4350	600
4400 · Donation & Fundraising Income	4400	20,000
4500 · Grant Income	4500	2,500,000
4600 · Other Revenue	4600	250,000
4900 · Interest Income	4900	1,602,000
<b>Total Income</b>		<b>6,231,200</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	3,760,000
5100 · Program Expenses	5100	101,600
5140 · Fundraising Expense	5140	2,200
5200 · Advertising & Promotion	5200	20,000
5220 · Bank & Merchant Fees	5220	6,700
5230 · Contributions to Others	5230	32,000
5240 · Copying & Printing	5240	16,500
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	65,000
5270 · Education, Training & Staff Dev	5270	23,000
5280 · Equip., Tools & Furn (<\$5k)	5280	116,000
5290 · Equipment Rental	5290	31,800
5300 · Insurance	5300	200,000
5310 · Interest Expense	5310	400
5320 · Miscellaneous Expense	5320	100
5330 · Professional & Outside services	5330	1,170,000
5340 · Postage & Delivery	5340	1,500
5350 · Rent-Facility use fees	5350	31,000
5360 · Repair & Maintenance	5360	224,100
5370 · Supplies - Consumable	5370	45,500
5380 · Taxes, Lic., Notices & Permits	5380	21,000
5390 · Telephone & Internet	5390	41,700
5400 · Transportation, Meals & Travel	5400	78,000
5410 · Utilities	5410	209,000
<b>Total Expense</b>		<b>6,197,100</b>
<b>Total Net Operating Income and Expenses</b>		<b>34,100</b>

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

Fiscal Year:

**2026-2027**

Resolution #26-06-1-558

5/4/2026

Exhibit A

Description	Code	FY 2026-2027 Budget
<b>Summary</b>		
<b>Grand Total Budget</b>		
Total Income		6,231,200
Expense		
Total Salary and Benefits		3,760,000
Total Services and Supplies		2,405,100
Total Contributions to Others		32,000
Total Expense		6,197,100
Total Net Operating Income and Expenses		34,100
Allocations from Reserve Funds		-34,100
<b>Total Adjusted Net</b>		<b>0</b>
<b>Appropriations for Contingencies</b>	<b>1033.03</b>	<b>619,710</b>

<b>Projected Equity</b>				
<b>Beginning Assigned</b>		<b>FY 2026-2027</b>	<b>FY 2026-2027</b>	<b>FY 2026-2027</b>
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
<b>Treasury Reserve Funds</b>				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
<b>Ending Treasury Reserve Funds</b>		<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Investment Reserves</b>				
	<b>1033</b>			
CalPERS 115 Trust	1033.01	8,440	(8,440)	(0)
Capital Improvement & Acquisition	1033.02	9,984,267	(4,635,000)	5,349,267
Current Operations	1033.03	1,179,011	34,100	1,213,111
Designated Project/Special Use/Grant Matching	1033.04	1,158,459	(235,000)	923,459
Future Operations	1033.05	19,112,166	-	19,112,166
Technology	1033.06	158,862	(115,000)	43,862
Vehicle Fleet & Equipment	1033.07	795,449	(160,000)	635,449
<b>Ending Investment Reserve Funds</b>		<b>32,396,653</b>	<b>(5,119,340)</b>	<b>27,277,313</b>
<b>Designated Treasury Funds</b>	<b>1100</b>	<b>110,759</b>	<b>(5,000)</b>	<b>105,759</b>
<b>Impact &amp; Development</b>	<b>1119</b>	<b>1,396,309</b>	<b>(749,000)</b>	<b>647,309</b>
<b>Ending Assigned</b>		<b>33,963,721</b>	<b>(5,873,340)</b>	<b>28,090,381</b>
Notes:			Updated:	4/25/2026

Additional income will be distributed per the reserve policy.  
Above does not show the District's cash and operating accounts.

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

26-06-1-558  
 EXHIBIT B

PRPD CODE	COUNTY FUND	DESCRIPTION	Redesignation		
			CURRENT BALANCE 4/30/2026	EST. STARTING BALANCE 7/1/2026	EST. ENDING BALANCE 6/30/2026
<b>TREASURY RESERVE FUNDS:</b>					
1005	2510	Imprest Reserve	300	300	300
		Accumulated Capital Outlay			
1012	2510	(ACO)	606,700	56,700	56,700
1013	2510	General Reserve	3,000	3,000	3,000
<b>Total Treasury Reserve Funds</b>			<b>610,000</b>	<b>60,000</b>	<b>60,000</b>
<b>DESIGNATED FUNDS:</b>					
<u>Investment Reserves:</u>					
1033.01	*	CalPERS 115 Trust	8,341	0	10
		Capital Improvement &			
1033.02	*	Acquisition	9,877,108	12,418,345	8,155,905
1033.03	*	Current Operations	1,160,452	5,000,000	5,115,900
		Designated Projects/Special			
1033.04	*	Use/Grant Matching	1,145,345	1,100,000	898,000
1033.05	*	Future Operations	18,860,471	16,000,000	16,480,000
1033.06	*	Technology	156,874	150,000	39,500
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<b>Total Investment Reserve Funds</b>			<b>31,993,845</b>	<b>35,368,345</b>	<b>31,250,315</b>
<u>Designated Treasury Funds:</u>					
1112	2512	Endowment Fund	54,620	54,700	55,800
1113	2513	Scholarship Fund	5,490	5,500	1,610
1114	2514	Designated Donations	50,649	50,700	41,720
<b>Total Designated Treasury Funds</b>			<b>110,759</b>	<b>110,900</b>	<b>99,130</b>
<b>Total Designated Funds</b>			<b>32,104,604</b>	<b>35,479,245</b>	<b>31,349,445</b>
<b>IMPACT FEES:</b>					
1120	2520	Sub Division Fees	10,651	10,700	11,030
1126	2526	Incorp. Park Acquisition	249,095	249,100	106,580
1127	2527	Incorp. Park Development	891,857	891,900	618,660
1128	2528	Incorp. District Facilities	62,087	62,100	23,970
<b>Total Incorporated Impact Fees</b>			<b>1,203,038</b>	<b>1,203,100</b>	<b>749,210</b>
1121	2521	Unincorp Park Acquisition	88,467	88,500	41,160
1122	2522	Unincorp. Park Development	221,498	221,500	12,150
1124	2524	Unincorp. District Facilities	73,603	73,700	62,920
<b>Total Unincorporated Impact Fees</b>			<b>383,568</b>	<b>383,700</b>	<b>116,230</b>
<b>Total Impact Fees</b>			<b>1,597,257</b>	<b>1,597,500</b>	<b>876,470</b>
<b>TOTAL FUNDS</b>			<b>34,311,861</b>	<b>37,136,745</b>	<b>32,285,915</b>

Notes: \* No County Fund account number. updated 5/4/2026

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



# Paradise Recreation & Park District

6626 Skyway  
 Paradise, CA 95969  
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## Resolution #26-06-2-559

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE RECREATION AND PARK DISTRICT ADOPTING THE FINAL GENERAL RESERVE, ACCUMULATIVE CAPITAL OUTLAY RESERVE, IMPREST CASH RESERVE, AND OTHER RESERVES FOR FISCAL YEAR 2026-2027.

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 Fiscal Year 2026-2027 budget as follows:

Reserves				
Fund	Code	Amount		
Imprest Reserve	1005	300		
Accumulated Capital Outlay (ACO)	1012	56,700		
General Reserve	1013	3,000		
Designated Treasury Funds	1100	110,900		
Impact & Development	1119	1,597,500		
<b>Reserves</b>	<b>1033</b>	<b>35,368,345</b>		<b>Maximum Reserve</b>
CalPERS 115 Trust	1033.01	-		500,000
Capital Improvement & Acquisition	1033.02	12,418,345		25,000,000
Current Operations	1033.03	5,000,000		8,000,000
Designated Project/Special Use/Grant Matching	1033.04	1,100,000		1,500,000
Future Operations	1033.05	16,000,000		25,000,000
Technology	1033.06	150,000		150,000
Vehicle Fleet & Equipment	1033.07	700,000		1,000,000
<b>Total</b>		<b>37,136,745</b>		

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

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District the 10<sup>th</sup> day of June 2026, by the following vote:

AYES:                      NOES:                      ABSTAIN:                      ABSENT:

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

\_\_\_\_\_  
 Joleen Levey, Secretary

Exhibit A  
Resolution #26-06-2-559

Paradise Recreation and Park District

**2026-2027**  
**ACCUMULATIVE CAPITAL OUTLAY RESERVE**  
(Obligated)

**\* 360 STRUCTURES AND IMPROVEMENTS**

<b>STRUCTURES AND IMPROVEMENTS</b>		<b>Obligated</b>
Aquatic Park	\$	5,000
Bille Park	\$	2,000
Coutolenc Park	\$	2,000
Crain Park	\$	700
Lakeridge Park	\$	5,000
Land Acquisition (Incorporated)	\$	15,000
Land Acquisition (Unincorporated)	\$	15,000
Moore Road Facility	\$	3,000
Noble Park	\$	3,000
Terry Ashe Recreation Center	\$	3,000
Vehicle/Equipment	\$	3,000
<hr/>		
<b>TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT:</b>	<b>\$</b>	<b>56,700</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.



## Paradise Recreation & Park District

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Paradise, CA 95969  
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Exhibit B  
Resolution #26-06-2-559

To: Graciela Gutierrez, Auditor-Controller  
From: Paradise Recreation and Park District  
Date: June 10, 2026  
Subject: Provision for Reserves for Fiscal Year 2026-2027

Please make reserve provisions for the 2026-2027 budget year as follows for the Paradise Recreation and Park District:

<i>DESCRIPTION</i>	<i>BALANCE 6/30/25</i>	<i>DECREASE OR CANCEL</i>	<i>INCREASE OR NEW RESERVES</i>	<i>TOTAL 2026-2027 BUDGET</i>
Imprest Cash Reserve	\$300.00	\$0	\$0	\$ 300.00
General Reserves	\$ 3,000.00	\$0	\$0	\$ 3,000.00
Accumulated Capital Outlay	\$56,700.00	\$0	\$0	\$56,700.00
<b>TOTAL RESERVES:</b>	<b>\$60,000.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000.00</b>

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

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

\_\_\_\_\_  
Joleen Levey, Secretary

005099

Paradise Recreation and Park District  
**Board of Directors Regular Meeting**  
 Terry Ashe Recreation Center  
 May 13, 2026

**MINUTES**

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**1. CALL TO ORDER:**

Chairperson McGreehan called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:15 p.m.

**1.1 PLEDGE OF ALLEGIANCE:**

Chairperson McGreehan led the Pledge of Allegiance.

**1.2 ROLL CALL:**

Present: Al McGreehan (Chairperson), Steve Rodowick (Vice-Chairperson), Joleen Levey (Secretary), Robert Anderson (Director), John Stonebraker (Director).

**PRPD STAFF:**

Present: Dan Efseaff (District Manager), Kristi Sweeney (Assistant District Manager), Catherine Merrifield (District Accountant), Mark Cobb (Park Supervisor), Sarah Hoffman (Board Clerk), Connor Finnigan (Recreation Coordinator)

**1.3 WELCOME GUESTS:**

Chairperson McGreehan welcomed guests.

Present: Chris Rauen, Paul Schoewe, Taylor Nilsson (BCFSC), Brandi Syfert (BCFSC), Duane Fields (Terra Fuego), Angela Alfaro (Comcast).

**2. PUBLIC COMMENT:** None

**3. CONSENT AGENDA:**

**3.1. Board Minutes: Regular Meeting (April 8, 2026)**

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

**Check # 060256 - 060342 and ACHs**

**3.3. Authorize Vegetation Management Work with Butte County Fire Safe Council (BCFSC). –**  
 Since the Camp Fire, the District and Butte County Fire Safe Council (BCFSC, Contractor) have partnered in a number of fuels reduction projects on District lands. As part of a Sierra Nevada Conservancy (SNC) grant project, BCFSC secured funding to demonstrate vegetation preparation and the application of prescribed fire in our area including three District properties (Coutolenc Park, Noble Park, and Oak Creek Park). **Recommendation: Authorize the District Manager to complete agreements with Contractor pending legal review.**

005100

**MOTION:** Approve Consent Agenda item 3.2 **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**Items pulled from Consent Agenda (3.1 and 3.3)**

**3.1 Board Minutes: Regular Meeting (April 8, 2026)**

**MOTION:** Approve the March 11, 2026 minutes with notes correction. **MADE BY:** Levey. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**3.3 Authorize Vegetation Management Work with Butte County Fire Safe Council (BCFSC).**

Director Stonebraker made a motion, but it died due to a lack of a second.

**MOTION:** Authorize the District Manager to complete agreements with Contractor as stated in the report pending legal review. **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 4 (McGreehan, Rodowick, Levey, Anderson). **NOES:** 1 (Stonebraker). **ABSENT:** 0.

**4. COMMITTEE REPORTS:**

**4.1 Finance Committee (4/16/2026)**

**4.2 Recreation and Park Committee (4/21/2026)**

**5. OLD BUSINESS:**

**5.1. Development of Qualified Construction Contractors.** – To ensure a timely selection process and that we receive qualified contractors, Staff recommends that the District develop a pre-qualified list of contractors that meet District and State requirements. Staff would review, score, evaluate, and formulate a list of prequalified contractors and the BOD would review and possibly ratify the list for future bids. **Recommendation: Authorize the District Manager to develop a pre-qualified contractors list for BOD consideration for upcoming projects.**

**MOTION:** Authorize the District Manager to develop a pre-qualified contractors list for BOD consideration for upcoming projects. **MADE BY:** Rodowick. **SECOND:** Anderson. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

**6. NEW BUSINESS:**

**6.1. Approve the Fiscal Year (FY) 2026-2027 Preliminary Budget and Set Public Hearing Date –** The PRPD Board of Directors will consider adopting the FY 2026-2027 Preliminary Budget as presented in the Notice of Public Hearing and set a public hearing date at which time the BOD may adopt the final budget. **Recommendation: Approve the Preliminary Budget and set a Public Hearing Date for June 10, 2026.**

**MOTION:** Approve the Preliminary Budget and set a Public Hearing Date for June 10, 2026. **MADE BY:** Anderson. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

005101

**6.2. Future Special Meeting Options**—The District is looking to solidify possible Special Meeting dates for the upcoming months to make sure that we are able to move forward with time sensitive items. **Recommendation: Authorize the Board Clerk to utilize the identified (list) Special Meetings dates and times, if needed.**

**MOTION:** Authorize the Board Clerk to utilize the identified (list) Special Meetings dates and times, if needed. **MADE BY:** McGreehan. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 5 (McGreehan, Rodowick, Levey, Anderson, Stonebraker). **NOES:** 0. **ABSENT:** 0.

## 7. REPORTS

### 7.1. District Report

### 7.2. Operational Readiness Report - Paradise Community Center (Information Only)

There was board concurrence to take a 10-minute recess. The meeting recessed at 7:45 PM and returned at 7:55 PM.

The Board Chairperson called the meeting into closed session at 7:56 PM.

## 8. CLOSED SESSION

### 8.1. Existing Litigation - Gov. Code § 54956.9(d)(1)- Casaulong v. Paradise Recreation & Park District; Case No. 2:24-cv-02786-CSK

The meeting came out of closed session at 8:11 PM.

Board Chairperson McGreehan stated that there was discussion on the litigation and gave the District Manager direction to move forward on the next steps.

## 9. BOARD COMMENT

There were comments from Director Anderson, Vice-Chairperson Rodowick, Director Stonebraker and Chairperson McGreehan.

## 10. ADJOURNMENT:

Chairperson McGreehan adjourned the meeting at 8:22 PM until the next Regular Board meeting, scheduled for June 10, 2026, at 10:00 p.m. at the Terry Ashe Recreation Center.

---

Al McGreehan, Chairperson

---

Joleen Levey, 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
*****								
060540-060556	5/5/2026		Payroll Summary	14,040.97			14,040.97	
*****								
Direct Deposit	5/13/2026		Payroll Summary	40,529.65			40,529.65	
*****								
060606-060626	5/27/2026		Payroll Summary	16,530.09			16,530.09	
*****								
Direct Deposit	5/27/2026		Payroll Summary	39,659.66			39,659.66	
*****								
060497	5/1/2026		PRINCIPAL LIFE INSURANCE COMPA	259.94			259.94	
060498	5/1/2026		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
060499	5/1/2026		MISSION SQUARE RETIREMENT	1,632.69			1,632.69	
060500	5/1/2026		PARADISE RECREATION & PARK DIS	1,650.00			1,650.00	
060501	5/1/2026		PARADSIE RECREATION & PARKS	40,548.96			40,548.96	A
060502	5/1/2026		INDUSTRIAL POWER PRODUCTS		150.18		150.18	
060503	5/1/2026		MATTHEW SWEENEY		312.84		312.84	
060504	5/1/2026		KRISTI SWEENEY		100.00		100.00	
060505	5/1/2026		JOHN CARLO MARTINEZ		50.00		50.00	
060506	5/1/2026		BOON'S FRAM AND FEED SUPPLY		685.19		685.19	
060507	5/1/2026		DAVE AZEVEDO		100.00		100.00	
060508	5/1/2026		MARK BAKER		100.00		100.00	
060509	5/1/2026		EXECUTIVE HOMES		27.00		27.00	
060510	5/1/2026		TIFFANY GARDENHIRE		175.00		175.00	
060511	5/1/2026		DAWN JONES		100.00		100.00	
060512	5/1/2026		MEEHOS		100.00		100.00	
060513	5/1/2026		FERMIN RODRIGUEZ		100.00		100.00	
060514	5/1/2026		DONNA VIDAL		100.00		100.00	
060515	5/1/2026		JUAN YEPEZ		100.00		100.00	
060516	5/1/2026		FOOTHILL MILL& LUMBER CO		1,745.02		1,745.02	
060517	5/1/2026		CANON FINANCIAL SERVICES INC		282.40		282.40	
060518	5/1/2026		ISOLVED		86.90		86.90	
060519	5/1/2026		WHITE CAP LP		400.94		400.94	
060520	5/1/2026		WEX BANK		3,283.56		3,283.56	
060521	5/1/2026		PARADISE IRRIGATION DISTRICT		134.35		134.35	
060522	5/1/2026		VERIZON WIRELESS		102.20		102.20	
060523	5/1/2026		AT&T		547.72		547.72	
060524	5/1/2026		PG&E		2,197.00		2,197.00	
060525	5/1/2026		CHICO STATE ENTERPRISES		1,007.02		1,007.02	
060526	5/1/2026		DUNN EDWARDS PAINTS		168.86		168.86	
060527	5/1/2026		NORTH STATE SCREENPRINTING & ATHLETIC		134.22		134.22	
060528	5/1/2026		TROVER CONSTRUCTION PROJECT MANAGEMENT		39,358.50		39,358.50	B
060530	5/8/2026		BUTTE COUNTY		1,311.96		1,311.96	
060531	5/8/2026		LUCAS BLAIR		1,241.42		1,241.42	
060532	5/8/2026		ACCULARM SECURITY SYSTEMS		88.00		88.00	
060533	5/8/2026		SCI CONSULTING GROUP		5,450.00		5,450.00	C
060534	5/8/2026		LES SCHWAB TIRES		423.78		423.78	
060535	5/8/2026		RCAC		20,001.60		20,001.60	D
060536	5/8/2026		NATIONAL AQUATIC SERVICES INC		4,113.32		4,113.32	
060537	5/8/2026		JC NELSON SUPPLY CO		857.73		857.73	
060538	5/8/2026		COLLEN CORNERS		1,336.00		1,336.00	
060539	5/8/2026		MORGAN KNIFONG		150.00		150.00	
060557	5/15/2026		ANTHEM BLUE CROSS	20,396.35			20,396.35	
060558	5/15/2026		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
060559	5/15/2026		MISSION SQUARE RETIREMENT	1,632.69			1,632.69	
060560	5/15/2026		THOMAS ACE HARDWARE		3,187.85		3,187.85	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
060561	5/15/2026		INDUTRIAL POWER PRODUCTS		206.10		206.10	
060562	5/15/2026		PARADISE RECREATION & PARKS	40,529.65			40,529.65	A
060563	5/15/2026		GARY JOHNSON		54.75		54.75	
060564	5/15/2026		JENNIFER YAMATE		64.92		64.92	
060565	5/15/2026	Void	CORNING FORD			0.00	0.00	
060566	5/15/2026		PG&E		106.20		106.20	
060567	5/15/2026		PG&E		39.77		39.77	
060568	5/15/2026		MAGOON SIGNS		114.71		114.71	
060569	5/15/2026		NHA ADVISORS		1,487.50		1,487.50	
060570	5/15/2026		HERITAGE LANDSCAPE SUPPLY		1,084.75		1,084.75	
060571	5/15/2026		ON POINT CALIBRATIONS		325.00		325.00	
060572	5/15/2026		ELAN FINANCIAL SERVICES		1,103.02		1,103.02	
060573	5/15/2026		VERIZON WIRELESS		816.71		816.71	
060574	5/15/2026		PRIMO BRANDS		331.70		331.70	
060575	5/15/2026		RENTAL GUYS CHICO		183.79		183.79	
060576	5/15/2026		ODP BUSINESS SOLUTIONS LLC		345.19		345.19	
060577	5/22/2026		EMILIA ERICKSON		144.00		144.00	
060578	5/22/2026		SCOTT AMICK		21.74		21.74	
060579	5/22/2026		PARADISE CHOCOLATE FEST		794.00		794.00	
060580	5/22/2026		VALLEY SPECIALTY SALES		376.30		376.30	
060581	5/22/2026		WILLIAM HAMBLETON ELECTRIC		375.00		375.00	
060582	5/22/2026		KELLER SUPPLY COMPANY		35.18		35.18	
060583	5/22/2026		P.G.&E.		561.89		561.89	
060584	5/22/2026		CROSSFIRE TREE & VEGETATION SERVICES INC.		4,370.00		4,370.00	
060585	5/22/2026		JENNIFER DEW		150.00		150.00	
060586	5/22/2026		CHRISTINA IFTIGER		80.00		80.00	
060587	5/22/2026		MELTON DESIGN GROUP		13,822.00		13,822.00	E
060588	5/22/2026		RECOLOGY BUTTE COLUSA COUNTIES		253.80		253.80	
060589	5/22/2026		CHICO STATE ENTERPRISES		1,797.00		1,797.00	
060590	5/22/2026		BUTTE COMMUNITY SERVICE		940.00		940.00	
060591	5/22/2026		CHICO RENT-A-FENCE		253.80		253.80	
060592	5/22/2026		COMCAST		348.58		348.58	
060593	5/22/2026		ICF JONES & STOKES INC		2,651.92		2,651.92	
060594	5/22/2026		STREAMLINE		461.30		461.30	
060595	5/22/2026		STOUT RISIUS ROSS LLC		6,552.50		6,552.50	F
060596	5/22/2026		KHRYSTIE SHOEMAKER		100.00		100.00	
060597	5/22/2026		NORTHSTAR ENGINEERING		9,464.93		9,464.93	G
060598	5/22/2026		BASIC BENEFITS		66.30		66.30	
060599	5/22/2026		DEL ORO WATER COMPANY		109.82		109.82	
060600	5/22/2026		GLOBAL OFFICE INC		191.01		191.01	
060601	5/22/2026		JET MULCH INC		1,497.50		1,497.50	
060602	5/22/2026		KEN'S PARADISE HITCH & WELD		303.19		303.19	
060603	5/22/2026		SCHOOL SPECIALTY		1,695.58		1,695.58	
060604	5/22/2026		PRO ACTIVE		425.00		425.00	
060605	5/22/2026		ACME TOILET RENTALS, LLC		409.94		409.94	
060627	5/29/2026		THERESA M CASAULONG	15,301.67			15,301.67	
060628	5/29/2026		HUMANA INSURANCE CO	2,372.94			2,372.94	
060629	5/29/2026		PRINCIPAL LIFE INSURANCE COMPA	306.92			306.92	
060630	5/29/2026		VOYA INSTITUTIONAL TRUST CO	500.00			500.00	
060631	5/29/2026		MISSION SQUARE	1,632.69			1,632.69	
060632	5/29/2026		PARADISE RECREATION & PARK DIS	1,119.23			1,119.23	
060633	5/29/2026		PARADISE RECREATION & PARKS	39,659.66			39,659.66	
060634	5/29/2026		ADVANCED POOL COATINGS		579,657.00		579,657.00	
060635	5/29/2026		COLUMBIA BANK		12,854.50		12,854.50	
060636	5/29/2026		DÉJÀ VU NURSERY		1,820.39		1,820.39	
060637	5/29/2026		BUTTE COUNTY FIRE SAFE COUNCIL		3,938.23		3,938.23	
060638	5/29/2026		BCRCD		3,627.93		3,627.93	
060639	5/29/2026		IRAYZ MOVEMENT		330.00		330.00	
060640	5/29/2026		PARADISE ART CENTER		10,108.43		10,108.43	
060641	5/29/2026		PARADISE STRONGER		1,973.50		1,973.50	

CHECK	ISSUE DATE	VOID	PAYEE	SALARY AND BENEFITS	SERVICE SUPPLIES	FIXED ASSETS	NET CHECK	NOTES
060642	5/29/2026		MIKE SHORES		60.00		60.00	
060643	5/29/2026		COMCAST		106.30		106.30	
060644	5/29/2026		DAVE OLSON		44.00		44.00	
060645	5/29/2026		LAURA CHELLEW		44.00		44.00	
060646	5/29/2026		THISTLE & STITCH		1,301.76		1,301.76	
060647	5/29/2026		CANON FINANCIAL SERVICES INC		282.40		282.40	
060648	5/29/2026		STONE RIDGE TERMITE & PEST		425.00		425.00	
060649	5/29/2026		ISOLVED		94.80		94.80	
060650	5/29/2026		WEX BANK		3,909.95		3,909.95	
060651	5/29/2026		VERIZON WIRELESS		95.21		95.21	
060652	5/29/2026		PAYLESS BUILDING SUPPLY		112.00		112.00	
060653	5/29/2026		PARADISE IRRIGATION DISTRICT		50.72		50.72	
060654	5/29/2026		LES SCHWAB TIRES		82.53		82.53	
ACH	4/17/2026		ACH STATE PR TAX	2,648.27			2,648.27	
ACH	4/17/2026		ACH FED PR TAX	15,999.58			15,999.58	
ACH	4/17/2026		ACH CALPERS	11,010.16			11,010.16	
ACH	5/15/2026		ACH STATE PR TAX	2,706.24			2,706.24	
ACH	5/15/2026		ACH FED PR TAX	16,169.88			16,169.88	
ACH	5/15/2026		ACH CALPERS	11,180.56			11,180.56	
ACH	5/29/2026		ACH STATE PR TAX	2,744.12			2,744.12	
ACH	5/29/2026		ACH FED PR TAX	16,377.04			16,377.04	
ACH	5/29/2026		ACH CALPERS	4,934.66			4,934.66	
ACH	5/29/2026		ACH CALPERS	11,424.38			11,424.38	
*****								
<b>TOTALS</b>				<b>263,738.28</b>	<b>765,245.60</b>	<b>0.00</b>	<b>1,028,983.88</b>	
<b>GRAND TOTALS</b>				<b>294,309.34</b>	<b>765,245.60</b>	<b>0.00</b>	<b>1,059,554.94</b>	

Refunds =

Notes:

- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) Project managing work on Lakeridge, shop, and aquatic center builds
- C) Nexus study
- D) Consultant work on OPR grant
- E) Drawing and planning for Lakeridge and Moore Rd
- F) Insurance financial research
- G) For shop rebuild

# FIXED ASSETS INVENTORY ACCOUNTING

ADDITION \_\_\_\_\_  
Date Acquired

DELETION \_\_\_\_\_  
Date Retired

LAND

STRUCTURES & IMPROVEMENTS

EQUIPMENT

**Complete all applicable information:**

Equipment Name and Model Number

1988 Windstar Van

Vehicle Model, License & V.I.N. No.

1009805

2FM2AS1UXWBE221671

Vendor or Contractor

\_\_\_\_\_

Original Costs

\$ 18,904.79

*(Attach an addendum for multiple cost/contractor/vendor fixed asset items)*

Description, (if necessary)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Facility Assignment

\_\_\_\_\_

*Fixed assets include property of a relatively permanent or permanent nature with a value of \$5,000.00 or more. Fixed assets require approval of the Paradise Recreation and Park District Board of Directors prior to disposal, sale, or trade of item. Fixed asset items lost, stolen or destroyed must be reported to the Board of Directors.*

*Approval to remove from fixed asset registry:*

\_\_\_\_\_  
Board Chairman Date

\_\_\_\_\_  
Date Action Taken

Inventory Updated on \_\_\_\_\_

By: \_\_\_\_\_  
District Bookkeeper

# FIXED ASSETS INVENTORY ACCOUNTING

ADDITION \_\_\_\_\_  
Date Acquired

DELETION \_\_\_\_\_  
Date Retired

LAND

STRUCTURES & IMPROVEMENTS

EQUIPMENT

**Complete all applicable information:**

Equipment Name and Model Number 1988 Ford Pickup

Vehicle Model, License & V.I.N. No. 030703

1FTHF25G0JPB789A1

Vendor or Contractor \_\_\_\_\_

Original Costs \$11,799.99  
(Attach an addendum for multiple cost/contractor/vendor fixed asset items)

Description, (if necessary) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Facility Assignment \_\_\_\_\_

*Fixed assets include property of a relatively permanent or permanent nature with a value of \$5,000.00 or more. Fixed assets require approval of the Paradise Recreation and Park District Board of Directors prior to disposal, sale, or trade of item. Fixed asset items lost, stolen or destroyed must be reported to the Board of Directors.*

*Approval to remove from fixed asset registry:*

\_\_\_\_\_  
Board Chairman Date

\_\_\_\_\_  
Date Action Taken

Inventory Updated on \_\_\_\_\_

By: \_\_\_\_\_  
District Bookkeeper

PARADISE RECREATION AND PARK DISTRICT

**FIXED ASSETS  
INVENTORY ACCOUNTING**

ADDITION \_\_\_\_\_  
Date Acquired

DELETION \_\_\_\_\_  
Date Retired

LAND

STRUCTURES & IMPROVEMENTS

EQUIPMENT

**Complete all applicable information:**

Equipment Name and Model Number 2016 Ford F250

Vehicle Model, License & V.I.N. No. 1474155

1FTBF2A66GEC44822

Vendor or Contractor \_\_\_\_\_

Original Costs \$22,461.02  
*(Attach an addendum for multiple cost/contractor/vendors fixed asset items)*

Description, (if necessary) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Facility Assignment \_\_\_\_\_

*Fixed assets include property of a relatively permanent or permanent nature with a value of \$5,000.00 or more. Fixed assets require approval of the Paradise Recreation and Park District Board of Directors prior to disposal, sale, or trade of item. Fixed asset items lost, stolen, or destroyed must be reported to the Board of Directors.*

*Approval to remove from fixed asset registry:*

\_\_\_\_\_  
Board Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date Action Taken

Inventory Updated on \_\_\_\_\_

By: \_\_\_\_\_  
District Accountant

# Staff Report

## June 10, 2026



DATE: 6/3/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: 2026 Salary Scale

### Report in Brief

In November 2025, the BOD approved two Salary Scales with the first (effective 7/1/2025) addressing compensation study findings and internal structural adjustments; and the second (effective 1/1/2026) to reflect across the board changes associated with minimum wage increases.

While the compensation surveys provided a good competitive basis for wages at that moment, a Cost-of-Living Adjustment (COLA) will help ensure competitive rates, and in turn, retention and recruitment.

Based on the Annual Consumer Price Index (CPI) for May 2025 to April 2026 the Bureau of Labor Statistics indicated a growth rate of 3.594% ([www.Bls.gov/cpi/](http://www.Bls.gov/cpi/)). The proposed salary scale applies to this rate across all positions, and increases District's lowest paying positions above minimum wage.

The Personnel Committee considered Employee Representatives request over the past few months and have reviewed the scale. The Finance Committee has reviewed the scale and received information that the increase is incorporated into the FY budget. One issue that the BOD may consider in the future are promotional increases to ensure that a supervisor is paid more than supervised roles. Staff will recommend bringing this issue back for BOD consideration as a policy change or a future scale adjustment.

**Recommendation:** *Adopt the Fiscal Year 2026-2027 Salary Scale effective 7/1/2026 as presented.*

### Attachments:

- A. Proposed Fiscal Year 2026-2027 Salary Scale – Effective 7/1/2026.

[https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2025-26/2025\\_BOD\\_Salary\\_Schedule\\_Notes\\_25.0929.docx](https://paradisepprd.sharepoint.com/sites/Finance/Shared Documents/FY.2025-26/2025_BOD_Salary_Schedule_Notes_25.0929.docx)  
 6/4/2026

# Paradise Recreation & Park District

## Summary Hourly Rate Scale

Payroll Salary Scale - All Positions  
 Fiscal Year - 2026-2027

Encumbered Rate Multiplier	
Full-Time	1.3
Part-Time	1.15

Effective Date: TBD  
 (7/1/2026)  
 Date Approved: TBD  
 Version Date: 6/3/2026  
 Base Increase: 3.6%  
 Step Increase: 3.45%

CLASSIFICATION	Area	Status	Steps							
			1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)
<b>ADMINISTRATION</b>			<b>Admin</b>							
ADMIN ASSISTANT AIDE	Admin	PT	17.51	18.12	18.75	19.40	20.07			
ADMINISTRATIVE ASSISTANT I	Admin	PT/FT	20.57	21.28	22.02	22.78	23.57	24.39	25.24	26.12
ADMINISTRATIVE ASSISTANT II	Admin	PT/FT	25.43	26.31	27.22	28.16	29.14	30.15	31.20	32.28
ASSISTANT DISTRICT MANAGER	Admin	FT	53.88	55.74	57.67	59.66	61.72	63.85	66.06	68.34
DISTRICT ACCOUNTANT	Admin	FT	40.30	41.70	43.14	44.63	46.17	47.77	49.42	51.13
EXECUTIVE ASSISTANT	Admin	FT	40.30	41.70	43.14	44.63	46.17	47.77	49.42	51.13
SPECIAL PROJECTS MANAGER	Admin	PT/FT	28.93	29.93	30.97	32.04	33.15	34.30	35.49	36.72
<b>MAINTENANCE</b>			<b>Park</b>							
PARK AIDE	Park	PT	17.51	18.12	18.75	19.40	20.07			
PARK ASSISTANT I	Park	PT	17.78	18.40	19.04	19.70	20.38			
PARK ASSISTANT II	Park	PT	19.26	19.93	20.62	21.34	22.08			
PARK ASSISTANT III	Park	PT	20.49	21.20	21.94	22.70	23.49			
PARK MAINTENANCE I	Park	PT/FT	19.98	20.67	21.39	22.13	22.90	23.70	24.52	25.37
PARK MAINTENANCE II	Park	PT/FT	23.85	24.68	25.54	26.43	27.35	28.30	29.28	30.30
PARK MAINTENANCE III	Park	PT/FT	30.09	31.13	32.21	33.33	34.48	35.67	36.91	38.19
PARK SUPERVISOR	Park	FT	37.96	39.27	40.63	42.04	43.50	45.01	46.57	48.18
<b>RECREATION</b>			<b>Rec</b>							
RECREATION COORDINATOR	Rec	PT/FT	26.32	27.23	28.17	29.15	30.16	31.21	32.29	33.41
RECREATION LEADER I	Rec	PT	17.51	18.12	18.75	19.40	20.07	20.77	21.49	22.24
RECREATION LEADER II	Rec	PT	18.73	19.38	20.05	20.75	21.47	22.22	22.99	23.79
RECREATION LEADER III	Rec	PT/FT	19.96	20.65	21.37	22.11	22.88	23.67	24.49	25.34
RECREATION SPECIALIST	Rec	PT/FT	28.00	28.97	29.97	31.01	32.08	33.19	34.34	35.53
RECREATION SUPERVISOR	Rec	FT	37.96	39.27	40.63	42.04	43.50	45.01	46.57	48.18
<b>REC-POOL</b>			<b>Rec-P</b>							
CASHIER	Rec-P	PT	18.05	18.68	19.33	20.00	20.69			
INSTRUCTOR ASSISTANT	Rec-P	PT	17.51	18.12	18.75	19.40	20.07			
LIFEGUARD INSTRUCTOR	Rec-P	PT	18.73	19.38	20.05	20.75	21.47			
POOL MANAGER	Rec-P	PT	24.10	24.94	25.81	26.71	27.64	28.60	29.59	30.62
POOL SUPERVISOR	Rec-P	PT	21.71	22.46	23.24	24.05	24.88	25.74	26.63	27.55
SENIOR GUARD	Rec-P	PT	19.96	20.65	21.37	22.11	22.88			
SWIM AIDE	Rec-P	PT	17.51	18.12	18.75	19.40	20.07			
INTERN (Range based on experience)	TBD	PT	17.51	18.12	18.75	19.40	20.07	20.77	21.49	22.24

# Staff Report

## May 13, 2026



DATE: 5/4/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Coutolenc Park: Consideration of Cell Tower Lease

### Summary

Staff received an updated draft lease agreement from the applicant, Assurance Development (on behalf of The Towers, LLC), for a communications facility at Coutolenc Park. The updated agreement reflects an evolution from the original offer. The project would require Bureau of Land Management (BLM) concurrence, and they have laid out a relatively simple process if the District supports the request. As the agreement does not reflect BOD direction to staff, the Board will review the proposal, ask questions of the applicant, and provide direction to staff.

***Recommendation:*** Provide direction to staff to either: 1) Proceed with the proposed lease terms as presented, 2) Direct staff to negotiate further adjustments, or 3) Decline the proposal based on current terms.

### 1. Background

Last fall, Assurance Development (Applicant), working with a cell phone provider on cell tower leasing, approached the District about a potential lease on the Coutolenc Park Property. The District and Applicant have been in ongoing lengthy discussions on the footprint of the project and terms of the agreement (term, remuneration, location, subleasing, etc.), the applicant has offered several evolutions of the arrangement.

Key issues raised during prior Board and staff review include:

- Monthly rent levels relative to comparable agreements
- Annual escalation rates to address long-term value
- Lease term structure (initial term and extensions)
- Compensation for future co-location of additional tenants
- Protection of recreational uses and site impacts
- Federal compliance due to Bureau of Land Management (BLM) patent conditions

The revised offer from the applicant includes a \$1,800 per month rent with a 2.5% annual escalation and a one-time \$10,000 fee for additional tenants.

### 2. Fiscal Impact

The financial impact may be summarized as follows:

- **Rent:** \$1,800 per month.
- **Annual Escalation:** 2.5% per year over the lease term.
- **New Tenant Fee:** A one-time payment of \$10,000 upon onboarding of a new tenant.

There is also the impact of removal of 2,500 square feet from the recreational footprint of the site, although the dollar amount has not been quantified.

### 3. Committee Recommendation

This item was discussed at the Finance Committee and Recreation and Park Committee. The Board also provided direction at the February Board Meeting (Closed Session).

### 4. Permits and Environmental Review

The District expects that the applicant will complete all permits and requirements for environmental review.

### 5. Discussion

On May 26, 2026, Applicant provided an updated lease for formal consideration.

The providing provides some additional details on some of the framework that staff used for discussion of terms.

- **Term:** The District indicated reservations with the 50-year commitment and favored a shorter 20-35 year commitment instead. The Applicant responded with an Initial Term of 5 years with 9 additional 5-year renewal options (up to 50 years total). Renewals are automatic unless tenant opts out. **Concern:** Staff notes that the tenant option removes the discretion from future BODs, park needs and locks the District into a deal with diminishing returns.
- **Annual Escalation:** To maintain long term pacing with inflation and avoid the need for frequent renegotiation, comments centered around an annual escalation (say 3% over the term of the lease, other District's shared this escalation on their agreements) or tied in with the Consumer Price Index. **Concern:** The District is concerned about the long-term nature of the lease and the lack of ability to renegotiate.
- **Subleasing:** We raised concerns about the District's role and retaining approval rights if uses or subleases on the site evolve. In addition, if there's an additional revenue providing collocation of equipment, then the public should receive benefits over time. While the agreement provides for one-time payment, the District would not receive on-going benefits. The District requested a percentage of the gross revenue from co-location licenses or a rental payment from co-locators to provide a fixed monthly increase per additional tenant, subject to the same annual escalation as the base rent
- **Reinvestment Commitment:** While this may not make a difference to the tenant, the proceeds will be reinvested into a public asset and potentially generates good will and good facilities. Any revenue proceeds would be reinvested directly into improvements, maintenance, and stewardship of the park property.
- **Federal Approval Process:** The property is held under a federal patent for recreation with Bureau of Land Management (BLM), and any non-recreational use will require review or approval from them. This federal step will need to be accounted for in the overall timeline. The BLM indicated that with District support, this can be a relatively straightforward process. The BLM provided some of the conditions for use, such as
  1. The third-party use cannot interfere with the existing use
  2. The third-party use must be a direct or indirect benefit to the patent or be in furtherance of a public purpose
  3. The authorization must not pass title or control (that is, it would have to be a lease/agreement/etc. not an easement/conveyance)
  4. Revenue generated by the use must be used on the patent
- **Site Walk / Field Visit:** Once the issues above are on their way to resolution, we believe a joint site visit would be valuable to:
  - Confirm the proposed location, access, and setbacks
  - Discuss vegetation management and visual considerations.
  - Identify any opportunities to minimize recreational impacts or, potentially, enhance the surrounding area

Over the course of discussion, Staff conveyed Board direction seeking higher rent, stronger escalation, and ongoing participation in co-location revenue. Staff indicated that they could affirm a recommendation if the following was in agreeance. During prior discussions, Board and staff feedback emphasized:

- **Higher base rent** (generally \$2,000–\$2,500/month range)
- **Higher or inflation-based escalation** (at least 3%)
- **Ongoing revenue from co-location.** The District countered with a percentage of the gross revenue from co-location licenses or a co-location provision to provide a fixed monthly increase per additional tenant, subject to the same annual escalation as the base rent. This approach avoids administrative complexity while ensuring the District shares reasonably in the long-term success of the site, especially with a potential a multi-tenant tower over a 50-year term.
- **Consideration of long-term lease impacts.** Both the base rent and escalation are influenced by the monthly rent and escalation. Staff offered the following approach: If it's a 25-year lease, then we'd look for: An increase to at least \$2,000 monthly. If it's more than 25-year lease, then we'd look for: An annual escalation of at least 3%.

The applicant has indicated that increases beyond the current proposal make the project economically infeasible.

Staff have significant concerns regarding the rental amount, escalation, especially when combined with the extended term of the lease, removal of BOD discretion, and lack of monthly co-tenant payments that receive an escalation. On the other hand, rental income from the relatively small footprint should be considered as it may provide revenue to partially offset operating or improvement costs. However, given the narrowed options, staff withheld an approval recommendation.

The District's legal counsel provided comments and review of an initial agreement but as of the date of this report, we have not received the revised agreement for BOD review.

**Attachments:**

A. Cell Tower Agreement

[https://paradiseprpd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0610/BOD.Cell.Tower.Report.26.0504.docx](https://paradiseprpd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0610/BOD.Cell.Tower.Report.26.0504.docx)  
6/4/2026

**Landlord:**

Paradise Recreation and Park District  
6626 Skyway  
Paradise, California 95969

**Tenant:**

The Towers, LLC  
750 Park of Commerce Drive, Suite 200  
Boca Raton, Florida 33487

**Site #: US-CA-6123**

**Site Name: Butte Fire Center**

### OPTION AND LEASE AGREEMENT

**THIS OPTION AND LEASE AGREEMENT** (this “**Agreement**”) is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (the “**Effective Date**”) by and between **Paradise Recreation and Park District**, (“**Landlord**”), whose address is 6626 Skyway, Paradise, California 95969, and **The Towers, LLC**, a Delaware limited liability company, known in California as The Towers of California, LLC (“**Tenant**”), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487.

**WHEREAS**, Landlord owns certain real property located in the County of Butte, in the State or Commonwealth of California, that is more particularly described and/or depicted in **Exhibit 1** attached hereto (the “**Property**”); and,

**WHEREAS**, Tenant desires to lease from Landlord a certain portion of the Property measuring approximately 2500 square feet and to obtain easements for landscape buffer, utilities and access (collectively, the “**Premises**”), which Premises is more particularly described and/or depicted in **Exhibit 2** attached hereto, for the placement of Communications Facilities (defined below).

**NOW THEREFORE**, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree:

#### 1. **OPTION TO LEASE.**

(a) As of the Effective Date, Landlord grants to Tenant the exclusive option to lease the Premises (the “**Option**”) during the Option Period (defined below). At any time during the Option Period and Term (defined below), Tenant and its agents, engineers, surveyors and other representatives will have the right to enter upon the Property to inspect, examine, conduct soil borings, drainage testing, material sampling, and other geological or engineering tests or studies of the Property (collectively, the “**Tests**”), to apply for and obtain licenses, permits, approvals, or other relief required of or deemed necessary or appropriate at Tenant’s sole discretion for its use of the Premises including, without limitation, applications for zoning variances, zoning ordinances, amendments, special use permits, construction permits and any other permits and approvals deemed necessary by Tenant (collectively, the “**Government Approvals**”), initiate the ordering and/or scheduling of necessary utilities, obtain a title report with respect to the Property, and otherwise to do those things on or off the Property that, in the opinion of Tenant, are necessary in Tenant’s sole discretion to determine the physical condition of the Property, the environmental history of the Property, and the feasibility or suitability of the Property for Tenant’s permitted use under this

Agreement, all at Tenant's expense. Tenant shall be authorized to apply for the Government Approvals on behalf of Landlord and Landlord agrees to reasonably cooperate with such applications. Tenant will not be liable to Landlord or any third party on account of any pre-existing defect or condition on or with respect to the Property, whether or not such defect or condition is disclosed by Tenant's Tests. Tenant will restore the Property to its condition as it existed prior to conducting any Tests, reasonable wear and tear and casualty not caused by Tenant excepted. In addition, Tenant shall indemnify, defend and hold Landlord harmless from and against any and all injury, loss, damage or claims arising directly out of Tenant's Tests.

(b) In consideration of Landlord granting Tenant the Option, Tenant agrees to pay Landlord the sum of One Thousand Dollars (\$1,000.00) within thirty (30) days of the full execution of this Agreement. The Option Period will be for a term of four (4) years from the Effective Date (the "**Option Period**").

(c) Tenant may exercise the Option at any time during the Option Period by delivery of written notice to Landlord (the "**Notice of Exercise of Option**"). The Notice of Exercise of Option shall set forth the commencement date (the "**Commencement Date**") of the Initial Term (defined below). If Tenant does not provide a Notice of Exercise of Option during the Option Period, this Agreement will terminate and the parties will have no further liability to each other.

(d) During the Option Period or the Term, Landlord shall not take any action to change the zoning status or land use of the Property which would diminish, impair, or adversely affect the use of the Premises by Tenant for its permitted uses hereunder.

## 2. TERM.

(a) Effective as of the Commencement Date, Landlord leases the Premises to Tenant subject to the terms and conditions of this Agreement for an initial term of five (5) years (the "**Initial Term**").

(b) Tenant shall have the option to extend the Initial Term for nine (9) successive terms of five (5) years each (each a "**Renewal Term**"). Each Renewal Term shall commence automatically, unless Tenant delivers notice to Landlord, not less than thirty (30) days prior to the end of the then-current Term, of Tenant's intent not to renew. For purposes of this Agreement, "**Term**" shall mean the Initial Term and any applicable Renewal Term(s).

## 3. RENT

(a) Beginning on the first (1<sup>st</sup>) day of the third (3<sup>rd</sup>) month after the Commencement Date ("**Rent Commencement Date**"), Tenant shall pay to Landlord a monthly rent payment of One Thousand Eight Hundred Dollars (\$1,800) ("**Rent**") at the address set forth in Section 29 below on or before the fifth (5<sup>th</sup>) day of each calendar month in advance. The initial payment of Rent will be forwarded by Tenant to Landlord within thirty (30) days after the Rent Commencement Date.

(b) Beginning on the first (1<sup>st</sup>) anniversary of the Rent Commencement Date, and on each anniversary of the Rent Commencement Date thereafter throughout the Term and any Renewal Term(s), the Rent shall automatically increase by Two and One-Half percent (2.5%) of the Rent in effect immediately prior to such

anniversary. Each such increase shall be payable in equal monthly installments in advance as herein set forth.

(c) Upon onboarding of a new tenant to Communications Facilities, Tenant shall pay Landlord a one-time new tenant fee of Ten Thousand Dollars (\$10,000).

**4. TAXES.** Tenant shall pay any personal property taxes assessed on, or any portion of such taxes attributable to, the Communications Facilities located on the Premises. Landlord shall pay when due all real property taxes and all other fees and assessments attributable to the Property and the Premises. Tenant shall pay as additional rent any increase in real property taxes levied against the Premises, which are directly attributable to Tenant's use of the Premises (but not, however, taxes attributable to periods prior to the Commencement Date such as roll-back or greenbelt assessments) if Landlord furnishes proof of such increase to Tenant (such increase, the "**Landlord Tax Reimbursement**"). In the event that Landlord fails to pay when due any taxes affecting the Premises or any easement relating to the Premises, Tenant shall have the right, but not the obligation, to pay such taxes and any applicable interest, penalties or similar charges, and deduct the full amount of the taxes and such charges paid by Tenant on Landlord's behalf from future installments of Rent. Notwithstanding the foregoing, Tenant shall not have the obligation to pay any tax, assessment, or charge that Tenant is disputing in good faith in appropriate proceedings prior to a final determination that such tax is properly assessed, provided that no lien attaches to the Property. In addition, Tenant shall not have the obligation to pay or reimburse Landlord for the Landlord Tax Reimbursement if Landlord has not provided proof of such amount and demand therefor within one (1) year of the date such amount is due and payable by Landlord.

**5. USE.** The Premises are being leased for the purpose of erecting, installing, operating, maintaining, repairing and replacing radio or communications towers, transmitting and receiving equipment, antennas, dishes, satellite dishes, mounting structures, equipment shelters and buildings, solar energy conversion and electrical power generation system, fencing and other supporting structures and related equipment (collectively, the "**Communications Facilities**"), and to alter, supplement and/or modify same. Tenant may, subject to the foregoing, make any improvements, alterations or modifications to the Premises as are deemed appropriate by Tenant for the permitted use herein. Tenant shall have the right to clear the Premises of any trees, vegetation, or undergrowth which interferes with the use of the Premises for the intended purposes by Tenant and/or its subtenants and licensees, as applicable. Tenant shall have the exclusive right to install and operate the Communications Facilities upon the Premises.

**6. ACCESS AND UTILITIES.** During the Term, Tenant and its guests, agents, employees, customers, invitees, subtenants, licensees and assigns shall have the unrestricted, exclusive right to use, and shall have free and unfettered access to, the Premises seven (7) days a week, twenty-four (24) hours a day. Landlord for itself, its successors and assigns, hereby grants and conveys unto Tenant, its customers, employees, agents, invitees, subtenants, licensees, successors and assigns a non-exclusive easement throughout the Term to a public right of way (a) for ingress and egress, and (b) for the construction, installation, operation, maintenance, repair and replacement of overhead and underground electric and other utility facilities (including fiber, backhaul, wires, poles, guys, cables, conduits and appurtenant equipment), with the right to reconstruct, improve, add to, enlarge, change and remove such facilities, over, across and through any easement for the benefit of and access to the Premises, subject to the terms and conditions herein set forth. Landlord agrees to coordinate, cooperate and assist Tenant with obtaining the required access and utility easements to the Premises from a public right of way up to and including negotiating and obtaining such access and utility rights from any applicable neighbor parcel. If there are utilities already existing on the Premises which serve the Premises, Tenant may utilize such utilities and services. The rights granted to Tenant herein shall also include the right to partially assign its rights hereunder to any public or private utility company or authority to facilitate the uses contemplated herein, and all other rights and

privileges reasonably necessary for Tenant's safe and efficient use and enjoyment of the easements for the purposes described above. Upon Tenant's request, Landlord shall execute and deliver to Tenant requisite recordable documents evidencing the easements contemplated hereunder within fifteen (15) days of Tenant's request, and Landlord shall obtain the consent and joinder of Landlord's mortgagee to any such grant, if applicable. Landlord grants to Tenant the right to receive utility services including, but not limited to electric facilities, appurtenances and associated equipment, and the right for the utility service supplier to excavate for, construct, reconstruct, replace (of initial or any other size), remove, maintain, inspect and use said utility facilities to serve Communication Facilities, together with the right for the utility service supplier to ingress and egress from said utility facilities across the Premises. Landlord grants the right for the utility service supplier to trim or cut down any trees or brush within five (5) feet for U/G and sixteen (16) feet for O/H on each side of the centerline of said utility facilities. In addition, Landlord shall not erect or construct any building or other structure, or drill or operate any well within five (5) feet for U/G and sixteen (16) feet for O/H of each side of the centerline of said utility facilities.

**7. EQUIPMENT, FIXTURES AND REMOVAL.** The Communications Facilities shall at all times be the personal property of Tenant and/or its subtenants and licensees, as applicable. Tenant or its customers, subtenants or licensees shall have the right to erect, install, maintain, repair, replace and operate on the Premises such equipment, structures, fixtures, signs, and personal property as Tenant, its customers, subtenants or licensees may deem necessary or appropriate, and such property, including the equipment, structures, fixtures, signs, and personal property currently on the Premises, shall not be deemed to be part of the Premises, but shall remain the property of Tenant or its customers, subtenants or licensees. Within ninety (90) days after the expiration or earlier termination of this Agreement (the "**Removal Period**"), Tenant, customers, subtenants or licensees shall remove its improvements and personal property and restore the Premises to grade and perform all obligations under this Agreement during the Removal Period, including, without limitation, the payment of Rent at the rate in effect upon the expiration or termination of this Agreement.

**8. ASSIGNMENT AND SUBLEASE.** Tenant may transfer or assign this Agreement to Tenant's Lender (defined below), principal, affiliates, subsidiaries, subsidiaries of its principal or to any entity which acquires all of or substantially all of Tenant's assets or ownership interests by reasons of merger, acquisition or other business reorganization without Landlord's consent (a "**Permitted Assignment**"). As to transfers or assignments which do not constitute a Permitted Assignment, Tenant is required to obtain Landlord's written consent prior to effecting such transfer or assignment, which consent shall not be unreasonably withheld, conditioned or delayed. Upon such assignment, including a Permitted Assignment, Tenant will be relieved and released of all obligations and liabilities hereunder. Tenant shall have the exclusive right to sublease or grant licenses without Landlord's consent to use all or part of the Premises and/or the Communications Facilities, but no such sublease or license shall relieve or release Tenant from its obligations under this Agreement. Landlord may assign this Agreement only in its entirety and only to any person or entity who or which acquires fee title to the Property, subject to Section 15. Landlord may subdivide the Property without Tenant's prior written consent provided the resulting parcels from such subdivision are required to afford Tenant the protections set forth in Section 14 hereof.

**9. COVENANTS, WARRANTIES AND REPRESENTATIONS.**

(a) Landlord warrants and represents that it is the owner in fee simple of the Property, free and clear of all liens and encumbrances except as to those which may have been disclosed to Tenant in writing prior to the execution hereof, and that it alone has full right to lease the Premises for the Term.

(b) Landlord shall pay promptly, when due, any other amounts or sums due and owing with respect to its ownership and operation of the Property, including, without limitation, judgments, taxes, liens,

mortgage payments and other similar encumbrances. If Landlord fails to make any payments required under this Agreement, or breaches any other obligation or covenant under this Agreement, Tenant may (without obligation), after providing ten (10) days written notice to Landlord, make such payment or perform such obligation on behalf of Landlord and offset such payment (including any reasonable attorneys' fees incurred in connection with Tenant performing such obligation) against payments of Rent.

(c) Landlord shall not do or knowingly permit anything that will interfere with or negate any special use permit or approval pertaining to the Premises or cause Tenant's use of the Premises to be in nonconformance with applicable local, state, or federal laws. Landlord shall cooperate with Tenant in any effort by Tenant to obtain certificates, permits, licenses and other approvals that may be required by any governmental authorities. Landlord agrees to execute any necessary applications, consents or other documents as may be reasonably necessary for Tenant to apply for and obtain the Government Approvals required to use and maintain the Premises and the Communications Facilities.

(d) To the best of Landlord's knowledge, Landlord has complied and shall comply with all laws with respect to the Property. No asbestos-containing thermal insulation or products containing PCB, formaldehyde, chlordane, or heptachlor or other hazardous materials have been placed on or in the Property by Landlord or, to the knowledge of Landlord, by any prior owner or user of the Property. There has been no release of or contamination by hazardous materials on the Property by Landlord, or to the knowledge of Landlord, any prior owner or user of the Property.

(e) Tenant shall have access to all utilities required for the operation of Tenant's improvements on the Premises that are existing on the Property.

(f) Landlord warrants and represents that there currently exist no licenses, sublicenses, or other agreements, written or oral, granting to any party or parties the right of use or occupancy of any portion of the Property; there are no outstanding options or rights of first refusal to purchase the Property or any portion thereof or interest therein, or any equity or interest in Landlord if Landlord is an entity; and there are no parties (other than Landlord) in possession of the Property except as to those that may have been disclosed to Tenant in writing prior to the execution hereof.

**10. HOLD OVER TENANCY.** Should Tenant or any assignee, sublessee or licensee of Tenant hold over the Premises or any part thereof after the expiration of this Agreement, such holdover shall constitute and be construed as a tenancy from month-to-month only, but otherwise upon the same terms and conditions.

**11. INDEMNITIES.** Each party agrees to indemnify, defend and hold harmless the other party, its parent company or other affiliates, successors, assigns, officers, directors, shareholders, managers, members, agents and employees (collectively, "**Indemnified Persons**") from and against all claims, actions, judgments, damages, liabilities, losses, expenses and costs (including, without limitation, reasonable attorneys' fees and court costs) (collectively, "**Losses**") caused by or arising out of (a) such party's breach of any of its obligations, covenants, representations or warranties contained herein, or (b) such party's acts or omissions with regard to this Agreement; provided, however, in no event shall a party indemnify the other party for any such Losses to the extent arising from the gross negligence or willful misconduct of the party seeking indemnification. However, in the event of an Indemnified Person's contributory negligence or other fault, the Indemnified Person shall not be indemnified hereunder to the extent that the Indemnified Person's negligence or other fault caused such Losses. Tenant will indemnify Landlord from and against any mechanic's liens or liens of contractors and subcontractors engaged by or through Tenant.

## 12. WAIVERS.

(a) Landlord hereby waives any and all lien rights it may have, statutory or otherwise, in and to the Communications Facilities or any portion thereof, regardless of whether or not such is deemed real or personal property under applicable laws. Landlord will not assert any claim whatsoever against Tenant for loss of anticipatory profits or any other indirect, special, incidental or consequential damages incurred by Landlord as a result of the construction, maintenance, operation or use of the Premises by Tenant.

(b) EACH PARTY HERETO WAIVES ANY AND ALL CLAIMS AGAINST THE OTHER FOR ANY LOSS, COST, DAMAGE, EXPENSE, INJURY OR OTHER LIABILITY WHICH IS IN THE NATURE OF INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES WHICH ARE SUFFERED OR INCURRED AS THE RESULT OF, ARISE OUT OF, OR ARE IN ANY WAY CONNECTED TO THE PERFORMANCE OF THE OBLIGATIONS UNDER THIS AGREEMENT.

**13. INSURANCE.** Tenant shall insure against property damage and bodily injury arising by reason of occurrences on or about the Premises in the amount of not less than \$1,000,000. The insurance coverage provided for herein may be maintained pursuant to master policies of insurance covering other communication facilities of Tenant and its corporate affiliates. All insurance policies required to be maintained by Tenant hereunder shall be with responsible insurance companies, authorized to do business in the State or Commonwealth where the Premises are located if required by law, and shall provide for cancellation only upon ten (10) days' prior written notice to Landlord. Tenant shall evidence such insurance coverage by delivering to Landlord, if requested, a copy of a certificate of insurance of such policies issued by the insurance companies underwriting such risks.

**14. INTERFERENCE.** During the Option Period and the Term, Landlord, its successors and assigns, will not grant any ground lease, license, or easement with respect to the Property (outside of the Premises) and any property adjacent or contiguous to the Property or in the immediate vicinity of the Property that is fee owned by Landlord: (a) for any of the uses contemplated in Section 5 herein; or (b) if such lease, license, or easement would detrimentally impact the Communications Facilities or Tenant's economic opportunities at the Premises, or the use thereof. Landlord shall not cause or permit the construction of communications or broadcast towers or structures, fiber optic backhaul facilities, or satellite facilities on the Property or on any other property of Landlord adjacent or contiguous to or in the immediate vicinity of the Property, except for the Communications Facilities constructed by Tenant. Landlord and Tenant intend by this Agreement for Tenant (and persons deriving rights by, through, or under Tenant) to be the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the Option Period and the Term. Landlord agrees that this restriction on the use of the Property is commercially reasonable, not an undue burden on Landlord, not injurious to the public interest, and shall be specifically enforceable by Tenant (and persons deriving rights by, through or under Tenant) in a court of competent jurisdiction. The foregoing restriction shall run with the land and be binding on the successors and assigns of Landlord.

**15. RIGHT OF FIRST REFUSAL.** In the event Landlord determines to sell, transfer, license or otherwise convey any interest, whether fee simple interest, easement interest, leasehold, or otherwise, and whether direct or indirect by way of transfer of ownership interests in Landlord if Landlord is an entity, which interest underlies or affects any or all of the Premises (the "**ROFR Property**") to any third party that is a Third Party Competitor (as defined below), Landlord shall offer Tenant a right of first refusal to purchase the Premises (or such larger portion of the Property that encompasses the Premises, if applicable). For purposes herein, a "**Third Party Competitor**" is any person or entity directly or indirectly engaged in the business of owning, acquiring, operating, managing, investing in or leasing communications

infrastructure or any person or entity directly or indirectly engaged in the business of owning, acquiring, or investing in real property leases or easements underlying communications infrastructure. In such event, Landlord shall send a written notice to Tenant in accordance with Section 29 below that shall contain an offer to Tenant of a right of first refusal to purchase the ROFR Property, together with a copy of any offer to purchase, or any executed purchase agreement or letter of intent (each, an “**Offer**”), which copy shall include, at a minimum, the purchase price or acquisition price, proposed closing date, and financing terms (collectively, the “**Minimum Terms**”). Within thirty (30) days of receipt of such Offer, Tenant shall provide written notice to Landlord of Tenant’s election to purchase the ROFR Property on the same Minimum Terms, provided: (a) the closing date shall be no sooner than sixty (60) days after Tenant’s purchase election notice; (b) given Landlord’s direct relationship and access to Tenant, Tenant shall not be responsible for payment of any broker fees associated with an exercise of Tenant’s rights to acquire the ROFR Property; and, (c) Tenant shall not be required to match any components of the purchase price which are speculative or incalculable at the time of the Offer. In such event, Landlord agrees to sell the ROFR Property to Tenant subject to Tenant’s payment of the purchase price and compliance with a purchase and sale agreement to be negotiated in good faith between Landlord and Tenant. If Tenant provides written notice that it does not elect to exercise its right of first refusal to purchase the ROFR Property, or if Tenant does not provide notice of its election within the thirty (30) day period, Tenant shall be deemed to have waived such right of first refusal only with respect to the specific Offer presented (and any subsequent Offers shall again be subject to Tenant’s continuing right of first refusal hereunder), and Landlord shall be permitted to consummate the sale of the ROFR Property in accordance with the strict terms of the Offer (“**Permitted Sale**”). If Landlord does not consummate the Permitted Sale within ninety (90) days of the date of Tenant’s waiver of its right of first refusal, including if the Minimum Terms are modified between Landlord and the Third Party Competitor, Landlord shall be required to reissue a New Offer to Tenant.

**16. SECURITY.** The parties recognize and agree that Tenant shall have the right to safeguard and protect its improvements located upon or within the Premises. Consequently, Tenant may elect, at its expense, to construct such enclosures and/or fences as Tenant reasonably determines to be necessary to secure the Communications Facilities. Tenant may also undertake any other appropriate means to restrict access to the Communications Facilities including, without limitation, if applicable, installing security systems, locks and posting signs for security purposes and as may otherwise be required by law.

**17. FORCE MAJEURE.** The time for performance by Landlord or Tenant of any term, provision, or covenant of this Agreement shall be deemed extended by time lost due to delays resulting from acts of God, strikes, civil riots, floods, pandemics, material or labor restrictions by governmental authority, government shutdowns, quarantines, and/or other disease control measures and any other cause not within the control of Landlord or Tenant, as the case may be.

**18. CONDEMNATION; CASUALTY.**

(a) In the event Landlord receives any notice of any condemnation proceedings, or other proceedings in the nature of eminent domain related to the Property or the Premises, it will forthwith send a copy of such notice to Tenant. If all or any part of the Premises is taken by eminent domain, Tenant may, upon written notice to Landlord, elect to terminate this Agreement, whereupon neither party shall have any further liability or obligation hereunder. Notwithstanding any provision of this Agreement to the contrary, in the event of condemnation of all or any part of the Premises, Landlord and Tenant shall be entitled to separate awards with respect to the Premises, in the amount determined by the court conducting such condemnation proceedings based upon Landlord’s and Tenant’s respective interests in the Premises. If a separate condemnation award is not determined by such court, Landlord shall permit Tenant to participate in the allocation and distribution of the award. In no event shall the condemnation award to Landlord

exceed the unimproved value of the Premises, without taking into account the improvements located thereon.

(b) In case of damage to the Premises or the Communications Facilities by fire or other casualty, Landlord shall, at its expense, cause any damage to the Property (excluding the Communications Facilities) to be repaired to a condition as nearly as practicable to that existing prior to the damage, with reasonable speed and diligence, subject to delays which may arise by reason of adjustment of loss under insurance policies, governmental regulations, and for delays beyond the control of Landlord, including a force majeure. Landlord shall coordinate with Tenant as to the completion of Landlord's work to restore the Property so as not to adversely impact Tenant's use of the Premises and the Communications Facilities. Landlord shall not be liable for any inconvenience or annoyance to Tenant, or injury to Tenant's business or for any consequential damages resulting in any way from such damage or the repair thereof, except to the extent and for the time that the Communications Facilities or the Premises are thereby rendered unusable for Tenant's intended purpose the Rent shall proportionately abate. In the event the damage shall be so extensive that Tenant shall decide, in its sole discretion, not to repair or rebuild the Communications Facilities, or if the casualty shall not be of a type insured against under standard fire policies with extended type coverage, or if the holder of any mortgage, deed of trust or similar security interest covering the Communications Facilities shall not permit the application of adequate insurance proceeds for repair or restoration, this Agreement shall, at the sole option of Tenant, exercisable by written notice to Landlord, be terminated as of the date of such casualty, and the obligation to pay Rent (taking into account any abatement as aforesaid) shall cease as of the termination date and Tenant shall thereupon promptly vacate the Premises.

**19. DEFAULT.** The failure of Tenant or Landlord to perform any of the covenants of this Agreement shall constitute a default. The non-defaulting party shall give the other written notice of such default, and the defaulting party shall cure such default within thirty (30) days after receipt of such notice. In the event any such default cannot reasonably be cured within such thirty (30) day period, if the defaulting party shall proceed promptly after the receipt of such notice to cure such default, and shall pursue curing such default with due diligence, the time for curing shall be extended for such period of time as may be necessary to complete such curing, however, in no event shall this extension of time be in excess of sixty (60) days, unless agreed upon by the non-defaulting party.

**20. REMEDIES.** Should the defaulting party fail to cure a default under this Agreement, the other party shall have all remedies available either at law or in equity, and the right to terminate this Agreement. In the event Landlord elects to terminate this Agreement due to a default by Tenant (which remains uncured by Lender), Landlord shall continue to honor all sublease and license commitments made by Tenant through the expiration of the term of any such commitment and shall be entitled to collect and retain the rents or license fees associated with such subleases or license commitments, it being intended hereby that each such commitment shall survive the early termination of this Agreement.

**21. ATTORNEYS' FEES.** If there is any legal proceeding between Landlord and Tenant arising from or based on this Agreement, the unsuccessful party to such action or proceeding shall pay to the prevailing party all costs and expenses, including, without limitation, reasonable attorneys' fees and disbursements, incurred by such prevailing party in such action or proceeding and in any appeal in connection therewith. If such prevailing party recovers a judgment in any such action, proceeding or appeal, such costs, expenses and attorneys' fees and disbursements shall be included in and as a part of such judgment.

**22. ADDITIONAL TERMINATION RIGHT.** If at any time during the Term, Tenant determines, in Tenant's sole and absolute discretion, with or without cause, that the Premises is no longer suitable or

desirable for Tenant's intended use and/or purposes, Tenant shall have the right to terminate this Agreement upon sixty (60) days prior written notice to Landlord.

**23. PRIOR AGREEMENTS.** The parties hereby covenant, recognize and agree that the terms and provisions of this Agreement shall constitute the sole embodiment of the arrangement between the parties with regard to the Premises, and that all other written or unwritten agreements, contracts, or leases by and between the parties with regard to the Premises are hereby terminated, superseded and replaced by the terms hereof.

**24. SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT.** In the event the Property is encumbered by a mortgage or deed of trust or other security instrument of any kind (a "**Landlord Mortgage**"), Landlord, within fifteen (15) days following Tenant's request or immediately prior to the creation of any encumbrance created after the date this Agreement is fully executed, will obtain from the holder of each such Landlord Mortgage a fully-executed subordination, non-disturbance and attornment agreement (an "**SNDA**") in recordable form, which shall be prepared or approved by Tenant. The holder of every such Landlord Mortgage shall, in the SNDA, agree that in the event of a foreclosure, or conveyance in lieu of foreclosure of Landlord's interest in the Premises, such Landlord Mortgage holder shall recognize and confirm the validity and existence of this Agreement, not disturb the tenancy of Tenant (and its customers, subtenants, and licensees) and Tenant (and its customers, subtenants, and licensees) shall have the right to continue its use and occupancy of the Premises in accordance with the provisions of this Agreement, provided Tenant is not in default of this Agreement beyond applicable notice and cure periods.

**25. LENDER'S RIGHTS.**

(a) Landlord agrees to recognize the subleases and licenses of all subtenants and licensees and will permit each of them to remain in occupancy of its premises notwithstanding any default hereunder by Tenant so long as each such respective subtenant or licensee is not in default under the lease/license covering its premises. Landlord agrees to execute such documents as any such subtenant and/or licensee might reasonably require, including customary subordination, non-disturbance and attornment agreements and/or Landlord recognition agreements, to further memorialize the foregoing, and further agrees to use Landlord's best efforts to also cause its lenders to similarly acknowledge, in writing, subtenant's and licensee's right to continue to occupy its premises as provided above.

(b) Tenant shall have the right from time to time to mortgage or otherwise encumber Tenant's interest in this Agreement, the Communications Facilities and/or leasehold estate in the Premises (a "**Tenant Mortgage**") and Landlord consents to the granting by Tenant of a lien and security interest in Tenant's interest in this Agreement and/or leasehold estate of the Premises and all of Tenant's personal property and fixtures attached to the real property described herein, and furthermore consents to the exercise by any such lender of Tenant ("**Lender**") of its rights of foreclosure with respect to its lien and security interest. Landlord agrees to recognize Lender as Tenant hereunder upon any such exercise by Lender of its rights of foreclosure. The term "**Lender**" as used in this Agreement shall mean the lender identified in Section 29 hereof and its successors, assigns, designees or nominees.

(c) Landlord hereby agrees to give Lender written notice of any breach or default of Tenant of the terms of this Agreement within fifteen (15) days after the occurrence thereof at the address set forth in Section 29. Landlord further agrees that no default under this Agreement by Tenant shall be deemed to have occurred unless such notice to Lender is also given and that, in the event of any such breach or default under the terms of this Agreement, Lender shall have the right, to the same extent, for the same period and with the same effect, as Tenant, plus an additional ninety (90) days after any applicable grace period to cure or correct any such default.

(d) Landlord acknowledges that nothing contained herein shall be deemed or construed to obligate Lender to take any action hereunder, or to perform or discharge any obligation, duty or liability of Tenant under this Agreement. Lender shall not become liable under the provisions of this Agreement or any lease executed pursuant to Section 26 hereof unless and until such time as it becomes, and then only for as long as it remains, the owner of the leasehold estate created hereby or thereby.

(e) This Agreement shall not be amended or modified without the consent of Lender. In the event that Lender shall become the owner of such leasehold estate, Lender shall not be bound by any modification or amendment of this Agreement made subsequent to the date of a Tenant Mortgage unless Lender shall have consented to such modification or amendment at the time it was made.

## **26. RIGHT TO NEW LEASE.**

(a) In the case of termination of this Agreement for any reason, or in the event this Agreement is rejected or disaffirmed pursuant to any bankruptcy, insolvency or other law affecting creditor's rights, Landlord shall give prompt notice thereof to Lender at the address set forth in Section 29 or as may be provided to Landlord by Tenant following the Commencement Date. Thereafter, Landlord, upon written request of Lender, and within thirty (30) days after the receipt of such request, shall promptly execute and deliver a new lease of the Premises and assignment of all subleases and licenses to Lender or its designee or nominee, for the remainder of the Term upon all the covenants, conditions, limitations and agreements contained herein (including, without limitation, options to extend the Term) except for such provisions which must be modified to reflect such termination, rejection or disaffirmance and the passage of time, provided that Lender (i) shall pay to Landlord, simultaneously with the delivery of such new lease, all unpaid rent due under this Agreement up to and including the date of the commencement of the term of such new lease and all reasonable expenses, including, without limitation, reasonable attorneys' fees and disbursements and court costs, incurred by Landlord in connection with the default by Tenant, the termination of this Agreement and the preparation of the new lease, and (ii) shall cure all defaults existing under this Agreement which are susceptible to being cured by Lender promptly and with due diligence after the delivery of such new lease. Notwithstanding anything to the contrary contained herein, provided Lender shall have otherwise complied with the provisions of this Section, Lender shall have no obligation to cure any defaults which are not susceptible to being cured by Lender (for example, the bankruptcy of Tenant).

(b) For so long as Lender shall have the right to enter into a new lease with Landlord pursuant to this Section, Landlord shall not enter into a new lease of the Premises with any person or entity other than Lender, without the prior written consent of Lender.

## **27. ADDITIONAL PROVISIONS.**

(a) The parties hereto agree that (i) Tenant is in possession of the Premises notwithstanding the fact that Tenant has subleased or licensed, or may in the future sublease or license, certain of the improvements thereon or portions of the Premises to third parties, and (ii) the requirements of Section 365(h) of Title 11 of the United States Code (the Bankruptcy Code) with respect to Tenant's possession of the leasehold under this Agreement are satisfied. Accordingly, the right of Tenant to remain in possession of the leasehold under this Agreement shall continue notwithstanding any rejection of this Agreement in any bankruptcy proceeding involving Landlord, or any other actions by any party in such a proceeding. This provision, while included in this Agreement, has been separately negotiated and shall constitute a separate contract between the parties as well as a part of this Agreement. The provisions of this Section are for the benefit of Tenant and its assigns, including, without limitation, Lender. The parties hereto also agree

that Lender is a party in interest and shall have the right to appear as a party in any proceeding brought under any bankruptcy law or under any other law which may affect this Agreement.

(b) The provisions of Section 25 and Section 26 hereof shall survive the termination, rejection or disaffirmance of this Agreement and shall continue in full force and effect thereafter to the same extent as if such Sections were a separate and independent contract made by Landlord, Tenant and Lender and, from the effective date of such termination, rejection or disaffirmance of this Agreement to the date of execution and delivery of such new lease, Lender may use and enjoy the leasehold estate created by this Agreement without hindrance by Landlord. The aforesaid agreement of Landlord to enter into a new lease with Lender shall be deemed a separate agreement between Landlord and Lender, separate and apart from this Agreement as well as a part of this Agreement, and shall be unaffected by the rejection of this Agreement in any bankruptcy proceeding by any party.

(c) Landlord shall have no right, and expressly waives any right arising under applicable law, in and to the rentals or other fees payable to Tenant, if any, under any sublease or license of the Premises by Tenant, which rentals or fees may be assigned by Tenant to Lender.

(d) If a Tenant Mortgage is in effect, this Agreement shall not be modified or amended by the parties hereto, or terminated or surrendered by Tenant, nor shall Landlord accept any such termination or surrender of this Agreement by Tenant, without the prior written consent of Lender.

(e) The provisions of Section 25 and Section 26 hereof are for the benefit of Lender and may be relied upon and shall be enforceable by Lender as if Lender were a party to this Agreement.

(f) Landlord shall, within ten (10) days of the request of Tenant or any Lender or prospective Lender, provide an estoppel certificate as to any matters reasonably requested by Tenant or Lender.

(g) The right to extend or renew this Agreement and any right of first refusal to purchase the Premises may be exercisable by the holder of a Tenant Mortgage and, before the expiration of any periods to exercise such a right, Landlord must provide to Lender at least thirty (30) days prior written notice before the expiration of the right to so extend or renew in order to extinguish Lender's right to so extend, renew or purchase.

(h) Under no circumstances shall the fee estate of Landlord and the leasehold estate created hereby merge, even though owned by the same party, without the written consent of the holder of a Tenant Mortgage.

**28. QUIET ENJOYMENT.** So long as Tenant is not in default under this Agreement beyond the applicable notice and cure period, Landlord covenants and agrees that Tenant shall peaceably and quietly hold and enjoy the Premises throughout the Term, without any hindrance, molestation or ejection by Landlord, its successors or assigns or by those claiming by, through or under them.

**29. NOTICES.** All notices, requests, claims, demands, and other communications hereunder shall be in writing and may be hand delivered (provided the deliverer provides proof of delivery) or sent by nationally established overnight courier that provides proof of delivery, or certified or registered mail (postage prepaid, return receipt requested). Notice shall be deemed received on the date of delivery as demonstrated by the receipt of delivery. Notices shall be delivered to a party at the party's respective address below, or to such other address that a party below may provide from time to time:

**If to Landlord:**

**If to Tenant:**

**If to Lender:**

Paradise Recreation and  
Park District  
6626 Skyway  
Paradise, California 95969

The Towers, LLC  
750 Park of Commerce Drive,  
Suite 200  
Boca Raton, Florida 33487  
Ref: US-CA-6123  
Attn: VP Asset Management

Toronto Dominion (Texas) LLC  
31 West 52nd Street  
New York, NY 10019  
Attn: Admin Agent  
Fax No. 416-982-5535

With a copy to: General Counsel

### 30. MISCELLANEOUS.

(a) Each party hereto warrants and represents that it has the necessary power and authority to enter into and perform its respective obligations under this Agreement.

(b) If any term of this Agreement is found to be void or invalid, such invalidity shall not affect the remaining terms of this Agreement, which shall continue in full force and effect.

(c) All attached exhibits are hereby incorporated by this reference as if fully set forth herein.

(d) Failure of a party to insist on strict performance of any of the conditions or provisions of this Agreement, or failure to exercise any of a party's rights hereunder, shall not waive such rights.

(e) This Agreement shall be governed by and construed in accordance with the laws of the State or Commonwealth in which the Premises are located.

(f) This Agreement constitutes the entire agreement and understanding of the parties and supersedes all offers, negotiations, other leases and/or agreements with regard to the Premises. There are no representations or understandings of any kind not set forth herein. Any amendment to this Agreement must be in writing and executed by both parties.

(g) This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns.

(h) A short-form Memorandum of Option to Lease (and a short-form Memorandum of Lease in the event Tenant exercises its option to lease the Premises) may be recorded at Landlord's or Tenant's option in the form as depicted in **Exhibit 3** and **Exhibit 4** respectively, attached hereto. In addition, Tenant's subtenants and licensees shall have the right to record a memorandum of its sublease or license with Tenant.

(i) Landlord shall keep the terms of this Agreement confidential and shall not disclose any terms contained within this Agreement to any third party other than such terms as are set forth in Memorandum of the Option to Lease or Memorandum of Lease.

**SIGNATURES BEGIN ON NEXT PAGE**

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date (date last signed by a party hereto).

<p><b>WITNESSES:</b></p>   <p>_____</p> <p>Name: _____</p>  <p>_____</p> <p>Name: _____</p>	<p><b>GRANTOR:</b></p> <p><b>Paradise Recreation and Park District</b></p>  <p>By: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	--

**CALIFORNIA ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

State of California

County of \_\_\_\_\_)

On \_\_\_\_\_, 20\_\_\_\_\_ before me, \_\_\_\_\_  
 \_\_\_\_\_ (insert name and title of the officer) personally appeared \_\_\_\_\_  
 \_\_\_\_\_ (name of signatory), who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

(Tenant signature page to Option and Lease Agreement)

<p><b>WITNESSES:</b></p>  <p>_____</p> <p>Name: _____</p>  <p>_____</p> <p>Name: _____</p>	<p><b>TENANT:</b></p> <p><b>The Towers, LLC</b> a Delaware limited liability company</p> <p>By: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	--

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this \_\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_\_, by \_\_\_\_\_ (name of signatory), \_\_\_\_\_  
 \_\_\_\_\_ (title of signatory) of The Towers, LLC, a Delaware limited liability company, on  
 behalf of the company. He/she is personally known to me.

\_\_\_\_\_  
Notary Public

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT 1**

Legal Description of the Property (Parent Parcel)  
(may be updated by Tenant upon receipt of final legal description from title)

**EXHIBIT 2**Premises

(below may be replaced with a final survey and legal description of the Premises)

**EXHIBIT 3**

Memorandum of Option to Lease

(Attached)

---

(Above 3" Space for Recorder's Use Only)

**Recording Requested By and  
Upon Recording Return to:**

The Towers, LLC  
750 Park of Commerce Drive, Suite 200  
Boca Raton, Florida 33487  
Attn: Allison Cannella, Esq.

**Site Name: US-CA-6123**  
**Site Number: Butte Fire Center**  
**Commitment #: \_\_\_\_\_**

**MEMORANDUM OF OPTION TO LEASE**

This Memorandum of Option to Lease (this "**Memorandum**") evidences an Option and Lease Agreement (the "**Agreement**") between **Paradise Recreation and Park District**, ("**Landlord**"), whose address is 6626 Skyway, Paradise, California 95969, and **The Towers, LLC**, a Delaware limited liability company, known in California as The Towers of California, LLC ("**Tenant**"), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487, dated \_\_\_\_\_, 20\_\_\_\_ (the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in **Exhibit A** attached hereto.

Pursuant to the Agreement, Landlord has granted Tenant an exclusive option to lease the Premises (the "**Option**"). The Option commenced as of the Effective Date and shall continue in effect for a period of four (4) years from the Effective Date.

Landlord ratifies, restates and confirms the Agreement and, upon exercise of the Option, shall lease to Tenant the Premises, subject to the terms and conditions of the Agreement. The Agreement provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord may assign the Agreement only in its entirety and only to a purchaser of the fee interest of the Property;
2. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises or the Property from Landlord;
3. Under certain circumstances, Landlord may subdivide the Property without Tenant's prior written consent; and

4. The Agreement restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of the Communications Facilities (as defined in the Agreement).

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Agreement. In the event of a conflict between the provisions of this Memorandum and the provisions of the Agreement, the provisions of the Agreement shall control. The Agreement shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Agreement.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES  
BEGIN ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF OPTION TO LEASE effective as of the date last signed by a party hereto.

<b>WITNESSES:</b>   _____ Name: _____  _____ Name: _____	<b>GRANTOR:</b>  <b>Paradise Recreation and Park District</b>  By: _____ Name: _____ Title: _____ Date: _____
---	--

CALIFORNIA ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

State of California

County of \_\_\_\_\_)

On \_\_\_\_\_, 20\_\_\_\_\_ before me, \_\_\_\_\_  
\_\_\_\_\_ (insert name and title of the officer) personally appeared \_\_\_\_\_  
\_\_\_\_\_ (name of signatory), who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

**(Tenant's Signature Page to Memorandum of Option to Lease)**

<p><b>WITNESSES:</b></p>  <p>_____ Name: _____</p>  <p>_____ Name: _____</p>	<p><b>TENANT:</b></p> <p><b>The Towers, LLC</b> a Delaware limited liability company</p> <p>By: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	--

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this \_\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_\_, by \_\_\_\_\_ (name of signatory), \_\_\_\_\_  
 \_\_\_\_\_ (title of signatory) of The Towers, LLC, a Delaware limited liability company, on  
 behalf of the company. He/she is personally known to me.

\_\_\_\_\_  
Notary Public

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT A**  
(TO MEMORANDUM OF OPTION TO LEASE)

The Property

(may be updated by Tenant upon receipt of final legal description from title)

**A 2,500 Lease Area to be located on the following Parcel:**

Access and utilities serving the Premises (as defined in the Agreement) includes all easements of record as well as that portion of the Property designated by Landlord and Tenant for Tenant (and Tenant's guests, agents, customers, subtenants, licensees and assigns) ingress, egress, and utility purposes to and from a public right-of-way.

**EXHIBIT 4**

Memorandum of Lease

(Attached)

(Above 3" Space for Recorder's Use Only)

**Recording Requested By and  
Upon Recording Return to:**

The Towers, LLC  
750 Park of Commerce Drive, Suite 200  
Boca Raton, Florida 33487  
Attn: Allison Cannella, Esq.

**Site Name: Paradise South H**  
**Site Number: US-CA-6123**  
**Commitment #:** \_\_\_\_\_

**MEMORANDUM OF LEASE**

This Memorandum of Lease (this "**Memorandum**") evidences a Lease Agreement (the "**Lease**") between **Paradise Recreation and Park District**, ("**Landlord**"), whose address is 6626 Skyway, Paradise, California 95969, and **The Towers, LLC**, a Delaware limited liability company, known in California as The Towers of California, LLC ("**Tenant**"), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in Exhibit A attached hereto.

Landlord hereby ratifies, restates and confirms the Lease and leases to Tenant the Premises, subject to the terms and conditions of the Lease. The Commencement Date of the Lease is \_\_\_\_\_. The Lease provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord will attorn to any mortgagee of Tenant, subordinate any Landlord's lien to the Lease and to liens of Tenant's mortgagees, and not disturb the tenancy of Tenant;
2. The Lease restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of Communications Facilities (as defined in the Lease);
3. Tenant (and persons deriving rights by, through, or under Tenant) are the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the term of the Lease (such restriction shall run with the land and be binding on the successors and assigns of Landlord);

4. The Premises may be used exclusively by Tenant for all legal purposes, including, without limitation, erecting, installing, operating and maintaining Communications Facilities;

5. Tenant is entitled to sublease and/or license the Premises, including any Communications Facilities located thereon;

6. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises from Landlord;

7. Landlord may assign the Lease only in its entirety and only to a purchaser of the fee interest of the Property; and

8. Under certain circumstances, Landlord may subdivide the Property without Tenant's prior written consent.

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Lease. In the event of a conflict between the provisions of this Memorandum and the provisions of the Lease, the provisions of the Lease shall control. The Lease shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Lease.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES  
BEGIN ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF LEASE as of the date last signed by a party hereto.

<p><b>WITNESSES:</b></p>   <p>_____ Name: _____</p>   <p>_____ Name: _____</p>	<p><b>GRANTOR:</b></p> <p><b>Paradise Recreation and Park District</b></p> <p>By: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	--

**CALIFORNIA ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

State of California

County of \_\_\_\_\_)

On \_\_\_\_\_, 20\_\_\_\_\_ before me, \_\_\_\_\_  
 \_\_\_\_\_ (insert name and title of the officer) personally appeared \_\_\_\_\_  
 \_\_\_\_\_ (name of signatory), who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

(Tenant's Signature Page to Memorandum of Lease)

<p><b>WITNESSES:</b></p>  <hr/> <p>Name: _____</p>  <hr/> <p>Name: _____</p>	<p><b>TENANT:</b></p> <p><b>The Towers, LLC</b>  a Delaware limited liability company</p> <p>By: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	---

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this \_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, by \_\_\_\_\_ (name of signatory), \_\_\_\_\_  
\_\_\_\_\_ (title of signatory) of The Towers, LLC, a Delaware limited liability company, on  
behalf of the company. He/she is personally known to me.

\_\_\_\_\_  
Notary Public

Print Name: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**EXHIBIT A**  
(TO MEMORANDUM OF LEASE)

The Property  
(may be updated by Tenant upon receipt of final legal description from title)



# 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

**DATE:** May 21, 2026, at 8:30 a.m.

**LOCATION:** Teams

**ATTENDANCE:** Dan Efseaff, District Manager  
Kristi Sweeney, Assistant District Manager  
Jeff Dailey, Recreation Supervisor  
Sarah Hoffman, Administrative Assistant III  
Mark Cobb, Park Supervisor

**ABSENT:**

**FACILITATOR:** Sarah Hoffman

#####

1. **CALL TO ORDER:** 8:35 AM

2. **MINUTES:**

- Dan Efseaff then moved to approve the minutes from March 19, 2026, Safety Committee. Mark Cobb seconded the motion, and the rest of the committee concurred.

3. **SAFETY AND HEALTH ISSUES DISCUSSED:**

a. THE FOLLOWING SAFETY MEETINGS WERE HELD:

- March 26, 2026 Safety Talks before Starting a Task  
Led by Paul Schoewe, Park Maintenance II
- April 1, 2026 Fog Driving Safety  
Led by Spencer Strauss, Park Maintenance III
- April 2, 2026 Vehicle Accident Reporting  
Led by Jeff Dailey, Recreation Supervisor
- April 8, 2026 Pinch Points and Hand Injuries  
Led by Vince Stang, Park Assistant III
- April 15, 2026 Weeding Safety  
Led by Matt Warner, Park Maintenance II
- April 22, 2026 Verbal Communication & Work Place Safety

- April 29, 2026  
Led by Ray Lockridge, Park Maintenance III  
Unloading Trailers
- May 5, 2026  
Led by Barry Deutscher, Park Maintenance II  
Safety While Weedeating
- May 13, 2026  
Led by Jim Pickett, Park Maintenance II  
Weakest Link
- May 20, 2026  
Led by Ed Gravage, Park Maintenance II  
What to do in an Emergency  
Led by Joe Carney, Park Assistant III

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

- None

c. ACCIDENT/INCIDENT REPORTS:

- 2026 Internal Accident/Incident Summary
  - 4/25/2026- Staff member accidentally hit another staff workers car with van door.
  - 4/25/2026- Dog big child at the TARC Park

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since March 31,2026 and April 30, 2026
  - Closed Claim for 4A2207P8RB50001
  - Open Claim for 4A23036N0290001
  - Open Claim for 4A26048B6D30001

4. **MISCELLANEOUS:**

- There was a quick mention of a women stepping off a curb at the PCC so maintenance will be painting the curb.
- Kristi gave Jeff a shout out to handling all the PPE for the pool

Next Safety Meeting Date: June 18, 2026, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8: 50 AM

---

Sarah Hoffman, Safety Committee Secretary

---

Date:

cc: CAPRI  
PRPD Board

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2026/SC\\_26.0319/26.0319.SC.Minutes.Draft.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2026/SC_26.0319/26.0319.SC.Minutes.Draft.docx)

# Recreation and Park Committee Report

May 19, 2026



DATE: 5/21/2026  
 TO: Board of Directors  
 FROM: Sarah Hoffman, Executive Assistant  
 SUBJECT: Recreation and Park Committee Report

**Attendance:** Committee Members: Al McGreehan, Chair; Robert Anderson, Member  
 Staff Members: Dan Efseaff, District Manager; Assistant District Manager, Kristi Sweeney; Sarah Hoffman, Executive Assistant

Guest: Citizen Rauen

The meeting convened at 1:19 PM.

The Committee met to:

**1. Project Updates**

District Manager Efseaff went through project updates on the Paradise Pool, Aquatic Building, Lakeridge, Architect shortlist, Bille Park, the Shop Property and Lighting in the Paradise Community Center parking lot.

The committee went into a break at 2:00 PM and returned at 2:07 PM.

The committee then went into Closed Session at 2:07 PM.

**CLOSED SESSION:**

**The Committee will meet in Closed Session pursuant to California Government Code Section:**

**Section 54956.8 – Potential Interest in Real Estate Negotiations Related to Park Expansion within District Boundaries.**

The committee returned from Closed Session at 2:45

**REPORT ON CLOSED SESSION:**

The Committee Chair, McGreehan gave a brief report on the items discussed in Closed Session.

**The meeting adjourned at 2:48 PM.**

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Rec.Park/2026/RPC\\_26.0519/RPC.Report.26.0519.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Rec.Park/2026/RPC_26.0519/RPC.Report.26.0519.docx)  
6/4/2026

# Personnel Committee Report

**May 19, 2026**



DATE: 5/20/2026  
 TO: Board of Directors  
 FROM: Sarah Hoffman, Administrative Assistant III  
 SUBJECT: Personnel Committee Report

**Attendance:** Committee Chair, Rodowick; Committee Member, Joleen Levey  
 PRPD Staff: Dan Efseaff, District Manager; Sarah Hoffman, Executive Assistant

**The meeting was called to order at 3:08 PM.**

The Committee went into Closed Session at 3:08 PM

**CLOSED SESSION:**

1. **The Committee will meet in Closed Session pursuant to California Government Code Section 54957.6, Employee Salary and Wage Negotiations.**
2. **The Committee will meet in Closed Session pursuant to California Government Code Section 54957, District Manager Evaluation and Employment Agreement.**

The Committee returned from Closed Session at 3:38 PM

**REPORT ON CLOSED SESSION:**

The Committee Chair, Rodowick, reported that the committee briefly discussed the Employee Salary and Wage Negotiations, and provided direction to staff on the District Managers Evaluation.

**The meeting adjourned at 3:39 PM.**

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Personnel/2026/PC\\_26.0519/PC.Report.26.0519.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2026/PC_26.0519/PC.Report.26.0519.docx)  
 6/4/2026

# Finance Committee Report

**May 21, 2026**



DATE: 5/25/2026  
 TO: PRPD Board of Directors  
 FROM: Sarah Hoffman, Administrative Assistant III  
 SUBJECT: Finance Committee Report

**Attendance:** Committee Members: John Stonebraker, Chairperson; and Al McGreehan, Member  
 Staff Members: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; Catherine Merrifield, District Accountant; Sarah Hoffman, Executive Assistant.

Guest: Jeffrey Land (Oppenheimer), Citizen Rauen

Chair Stonebraker called the meeting to order at 1:35 PM

## The Committee met to:

### 1. Capital Project Financing

Jeffrey Land gave a presentation on the Financing of capital Improvement Projects. Committee members and staff took turns asking questions. Jeffrey provided feedback.

There was an agenda order change in order to discuss item 3 before item 2.

### 2. Introduction of the Revised Fee Structure

District Manager Sweeney presented the draft revised fee structure and the ongoing work and changes that still need to be made.

### 3. Review FY 2026-27 Draft Preliminary Budget

District Manager Efseaff gave an update on the budget and handed out a copy of the salary scale to the committee members. There was discussion on the item and District Manager Efseaff provided feedback.

The Committee adjourned at 4:11 PM

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2026/FC\\_26.0521/FC.Report.26.0521.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2026/FC_26.0521/FC.Report.26.0521.docx)  
 6/4/2026

# Staff Report

## June 10, 2026



DATE: 5/13/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Authorization for Architectural and Engineering Services for the Lakeridge Park Building

### Report in Brief

On December 19, 2023, the District amended the agreement with the State of California Natural Resources Agency for a State Parks Program (SPP) Grant to develop Lakeridge Park in Magalia, CA. The State awarded \$5,225,277 for this project, with a completion date of June 30, 2028. The BOD authorized the District Manager to execute various tasks necessary to complete the Grant (Resolution #20-10-2-488).

A previous consultant (Dahlin Group Architects) served as a subcontractor for the conceptual design of the building and integration with the park design. However, the District and design team wished to consider firms with an understanding of local costs and constraints and complete the design at a more favorable cost.

As per District policy, staff sought professional service proposals and received 3 responsive bids from COAR, Nichols, Melburg, and Rossetto (NMR), and Russell Gallaway Associates, Inc, now known as RGA Architecture and Engineering (RGA). The draft bids were briefly shared at the Parks and Recreation Committee in April.

RGA provided the lowest bid and demonstrated a good understanding of the project. Therefore, the District Manager would like to formalize the selection of RGA (Consultant) to complete remaining architectural and engineering tasks to create construction drawings and bid documents for the building. The Consultant would use the District's standard consultant agreement, and it would be subject to legal review.

**Recommendation:** *Authorize the District Manager to complete the agreement with Consultant.*

### Attachments:

A: RGA - RFP

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2024/2024.0710/BOD.Aqua.Rebuild.Report.24.0320.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0710/BOD.Aqua.Rebuild.Report.24.0320.docx)  
6/4/2026



## 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 #26-06-3-560

### FISCAL YEAR 2026-27 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 2026-27 PRPD Appropriation Limit.

**NOW, THEREFORE BE IT RESOLVED**, that the Fiscal Year 2026-2027 PRPD Appropriation Limit is \$9,192,632

**PASSED AND ADOPTED** by the Board of Directors of the Paradise Recreation and Park District on the 10<sup>th</sup> day of June 2026, by the following vote:

AYES:

NOES:


ABSTAIN:

ABSENT:

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

Attest:

\_\_\_\_\_  
 Joleen Levey, Secretary

<b>Staff Report</b>	<b>June 10, 2026</b>
	DATE: 6/3/2026 TO: Board of Directors (BOD) FROM: Sarah Hoffman, Board Clerk SUBJECT: Compliance with Proposition #4 (Resolution 26-06-3-560)

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 2026-27 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2025 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 4.95***

- 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, 2026. The change from January 1, 2025, to January 1, 2026, is used in setting the 2026-27 appropriation limit. The percent factor to be used is the Butte County Paradise figure of 7.83.

- c. Growth Factor Example:

Price:	4.95 converted to a ratio	1.0495
Population:	9.24 converted to a ratio	1.0924
Ratio of Change:	1.0495 x 1.0924	1.1465

The change factor of 1.1465 is to be applied to the FY 2025-26 appropriation limit of \$8,018,169.00.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$9,192,632 for the FY 2026-27 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 FY 2026-27 is \$1,418,600 which is below this appropriation limit.

# Staff Report

## June 10, 2026



DATE: 5/13/2026  
 TO: Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Authorization for Architectural and Engineering Services for the Lakeridge Park Building

### Report in Brief

On December 19, 2023, the District amended the agreement with the State of California Natural Resources Agency for a State Parks Program (SPP) Grant to develop Lakeridge Park in Magalia, CA. The State awarded \$5,225,277 for this project, with a completion date of June 30, 2028. The BOD authorized the District Manager to execute various tasks necessary to complete the Grant (Resolution #20-10-2-488).

A previous consultant (Dahlin Group Architects) served as a subcontractor for the conceptual design of the building and integration with the park design. However, the District and design team wished to consider firms with an understanding of local costs and constraints and complete the design at a more favorable cost.

As per District policy, staff sought professional service proposals and received 3 responsive bids from COAR, Nichols, Melburg, and Rossetto (NMR), and Russell Gallaway Associates, Inc, now known as RGA Architecture and Engineering (RGA). The draft bids were briefly shared at the Parks and Recreation Committee in April.

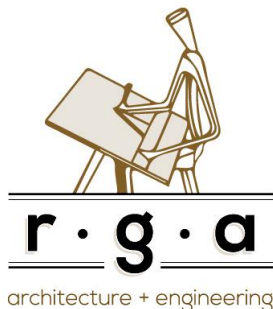
RGA provided the lowest bid and demonstrated a good understanding of the project. Therefore, the District Manager would like to formalize the selection of RGA (Consultant) to complete remaining architectural and engineering tasks to create construction drawings and bid documents for the building. The Consultant would use the District's standard consultant agreement, and it would be subject to legal review.

**Recommendation:** *Authorize the District Manager to complete the agreement with Consultant.*

### Attachments:

A: RGA - RFP

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2024/2024.0710/BOD.Aqua.Rebuild.Report.24.0320.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2024/2024.0710/BOD.Aqua.Rebuild.Report.24.0320.docx)  
6/4/2026



May 21, 2026

Dan Efseaff  
 Paradise Recreation and Park District  
 6626 Skyway  
 Paradise, CA 95969

RE: **Design Services for Lakeridge Park Community Center**

Dear Dan,

Thank you for the opportunity to assist with this project. For nearly 25 years, we’ve supported our local community, and we look forward to bringing that same commitment to your project. This revised proposal clarifies project scope, updates to current 2026 rates, and identifies an optional alternate for early procurement of the pre-engineered metal building (“PEMB”). We offer the following proposal for your consideration.

**PROJECT DESCRIPTION**

Based on discussions with Trover CPM (“Construction Project Manager”), and information provided publicly by the Paradise Recreation and Park District (“Owner”), Russell, Gallaway Associates, Inc. (“RGA”) understands the scope of this project to consist of the construction of an approximately 4,500 square foot community recreation center.

**SCOPE OF SERVICES**

RGA and their consultant team propose to provide the disciplines indicated below as part of their scope of services.

<b>DISCIPLINE</b>	<b>TEAM MEMBER</b>
.01 Architectural Design	RGA
.02 Structural Footing and Foundation Design	RGA
.03 Mechanical, Electrical, and Plumbing Design	Frontier Consulting Engineers
.04 Fire Alarm and Protection Design	Frontier Consulting Engineers

Project Architect Kevin Easterling will provide a single point of contact and leadership to facilitate communication between the various team members. Scope of Services to be provided include the following.



### Part 1 - General

The following general activities will be performed during the overall scope of the project, are non-sequential and may not be applicable to all phases of the project. These activities include:

- 1.01 Discipline coordination and document checking services consisting of:
  - .01 Coordination between RGA's work and the work of other involved disciplines for the project.
  - .02 Coordination of design between Owner's Civil, Landscape, and Climbing Wall design consultants, and the rest of the project team.
- 1.02 Owner-supplied data coordination services including:
  - .01 Review and coordination of data furnished by Owner for the project.
  - .02 Assistance to the Owner in the procurement, coordination, and scheduling of pre-engineered metal building design.
  - .03 Coordination with the Owner and Construction Project Manager regarding public bid document requirements, technical specifications, bidding schedule, addenda, and design-team responses to bidder questions.

### Part 2 - Schematic Design

Based on conceptual design documents provided by Owner, prepare Schematic Design Documents illustrating the general scope, scale and relationship of project components for confirmation of design direction, preliminary construction budgets, general code compliance, and Owner proforma. Deliverables include:

- .01 Preliminary Floor Plans
- .02 Preliminary Architectural Site Plan
- .03 Preliminary Code Analysis
- .04 Preliminary Exterior Elevations
- .05 Preliminary Building Sections
- 2.02 Prepare recommendations regarding basic foundation systems for use with Owner-provided design-build metal building structure.
- 2.03 Prepare basis-of-design recommendations for mechanical, electrical, and plumbing designs.
- 2.04 Prepare two (2) exterior conceptual perspective images.
- 2.05 Conduct Schematic Design meetings with Owner for review and approval of Schematic Design Documents.

### Part 3 - Design Development

- 3.01 Based on Owner-Approved Schematic Design Documents, prepare Design Development Documents. Deliverables include:
  - .01 Code Analysis
  - .02 Architectural Site Plan
  - .03 Floor Plans
  - .04 Roof Plan
  - .05 Building Sections
  - .06 Exterior Elevations



- .07 Preliminary Structural Foundation Plans
- .08 Preliminary Materials Selections
- .09 Base CAD files for Owner's civil engineer, and landscape architect
- 3.02 Respond to value engineering revisions from Owner. Significant changes in the project shall be addressed per Assumptions and Exclusions.
- 3.03 Update two (2) exterior conceptual perspective images.
- 3.04 Attend and provide representation at public planning commission or architectural review board hearings as required.
- 3.05 Conduct meetings with Owner for review and approval of Design Development Documents.

#### **Part 4 - Construction Documentation**

- 4.01 Based on Owner-Approved Design Development Documents, prepare Construction Documents for submittal to the Authority Having Jurisdiction and for use as the basis of the public bid package.
- 4.02 Prepare a Project Manual containing written technical specifications for the architectural, structural foundation, mechanical, electrical, plumbing, fire alarm, and fire protection portions of the Work included in this proposal.
- 4.03 Upon completion of Construction Documents, conduct meeting with Owner to review the Construction Documents and facilitate the Owner's approval. Deliverables include:
  - .01 One (1) approved set of Construction Documents.
  - .02 One (1) Project Manual/specifications manual.

#### **Part 5 - Plan Check Services**

- 5.01 RGA will provide Construction Documents and forms to Owner's Construction Project Manager for submittal to the Authority Having Jurisdiction for plan check processing and permit.
- 5.02 RGA will respond to Authority Having Jurisdiction plan check comments regarding our design to secure permit approvals.

#### **Part 6 - Bidding Services**

- 6.01 The base scope includes bidding-phase services for one (1) full-project public bid package. Services include:
  - .01 Attend two (2) pre-bid meetings.
  - .02 Respond to bidder questions and requests for information regarding the design intent and Construction Documents.
  - .03 Prepare and coordinate up to two (2) design addenda with RGA's consultant team.
  - .04 Assist Owner and Construction Project Manager with design-related bid clarifications. RGA shall not determine bid responsiveness, bidder responsibility, public procurement compliance, or award recommendations.
  - .05 Prepare one (1) electronic conformed set incorporating issued addenda after bid award, if requested.

### **Part 7 - Construction Administration**

- 7.01 Attend site visits during active construction for a period not to exceed twenty-four (24) weeks.
- 7.02 Issue Field Reports, as required, identifying observed work that is not consistent with the Construction Documents.
- 7.03 Review submittals and shop drawings as requested in the Construction Documents, including delegated-design PEMB submittals for general conformance with the design intent and stated performance criteria.
- 7.04 Review and certify General Contractor's monthly Requests for Payment.
- 7.05 Respond to General Contractor's Requests for information regarding the Construction Documents.
- 7.06 Upon notification by the General Contractor that the project is substantially complete, attend one (1) Punchwalk and prepare one (1) Punchlist of construction items requiring correction. Issue to the Owner and General Contractor.
- 7.07 Provide one (1) follow-up visit to confirm that noted construction deficiencies have been corrected.

### **Part 8 - Optional Alternate 1 – Early PEMB Procurement Bid Package**

At the request of the Construction Project Manager, RGA has included the following optional alternate for a separate early bid package for the pre-engineered metal building scope. This alternate is not included in the base fee and may be accepted or declined by Owner.

- 8.01 Prepare a limited early PEMB procurement package based on basis-of-design drawings and a performance specification so the District can competitively procure a PEMB supplier/manufacturer before the full project bid.
- 8.02 Early PEMB package may include PEMB performance criteria, preliminary geometry, wall and roof system assumptions, opening requirements, coordination requirements, delegated design requirements including reactions, anchor plans, shop drawings, calculations, fabrication, delivery, permitting and coordination responsibilities.
- 8.03 Provide limited bidding-phase support for the early PEMB package, including responses to bidder questions and preparation of up to one (1) addendum for the PEMB package.
- 8.04 Assist Owner and Construction Project Manager with technical review of PEMB bids or proposals for general conformance with the stated performance criteria.
- 8.05 Coordinate the selected PEMB supplier's delegated-design information into the final full-project Construction Documents, including foundation design, anchor requirements, openings, envelope interfaces, and related architectural, structural, and MEP coordination items.
- 8.06 The District, Construction Project Manager, and District legal/procurement advisors shall verify whether the early PEMB procurement method is acceptable for this public project. RGA does not provide legal opinions regarding public procurement requirements.



**COMPENSATION**

RGA and their consultants propose to complete the above Scope of Services on a fee basis as follows:

<b>Parts 1 – 7</b>	<b>General, Schematic, Design Development, Construction Document, Plancheck, Bidding, &amp; Construction Administration</b>	
	Architectural	\$ 55,500 <i>(Fifty-Five Thousand, Five Hundred Dollars)</i>
	Structural	\$ 17,500 <i>(Seventeen Thousand, Five Hundred Dollars)</i>
	Mechanical	\$ 26,500 <i>(Twenty-Six Thousand Dollars, Five Hundred Dollars)</i>
	Electrical	\$ 24,500 <i>(Twenty-Four Thousand, Five Hundred Dollars)</i>
	Fire Alarm	\$ 13,000 <i>(Thirteen Thousand Dollars)</i>
	Fire Protection	\$ 15,600 <i>(Fifteen Thousand, Six Hundred Dollars)</i>
	<b>Total Base Fee</b>	<b>\$ 152,600 <i>(One-Hundred Fifty-Two Thousand, Six Hundred Dollars)</i></b>
	<b>Part 8 Optional Alternate 1</b>	<b>\$ 8,500</b>
	<b>Total with Options</b>	<b>\$ 161,100</b>

Extra services not included in the above Scope of Services will be billed per the attached schedule of rates and reimbursables.

**ASSUMPTIONS**

This proposal is based on the following assumptions for the scope of each included discipline:

**ARCHITECTURAL DESIGN**

- .01 This proposal includes architectural design of building exterior including coordination of openings, architectural massing, selection and specification of general exterior materials and systems, and general code compliance. Exterior wall and roof panel systems, trims, flashings, closures, accessories, and related enclosure details are assumed to be based on standard pre-engineered metal building manufacturer products, profiles, and details. RGA’s exterior design will indicate design intent, material selections, colors, opening locations, and general coordination requirements; final trim profiles, brake-metal configurations, fabrication details, shop drawings, and installation details specific to the selected pre-engineered metal building system shall be provided by the PEMB manufacturer, supplier, and/or installer for RGA’s review and coordination.
- .02 The exterior building enclosure is assumed to utilize standard PEMB manufacturer wall panel, roof panel, trim, flashing, closure, and accessory systems. Custom architectural trim profiles, custom brake-metal shapes, non-standard enclosure transitions, and non-standard PEMB details requested by Owner, required by the selected PEMB supplier, or required due to changes in project design or procurement approach shall be considered additional services.
- .03 This proposal includes architectural site design including building placement, access, and accessible path of travel coordination with Owner’s Civil Engineer.
- .04 This proposal includes interior including space planning, materials and finishes selection, overall layout and configuration, interior construction details, accessibility, and general code compliance.

- .05 This proposal includes preparation and coordination of a Project Manual/specifications manual for the disciplines included in this proposal, based on consultant-provided technical sections for their respective work.

### **STRUCTURAL DESIGN**

- .01 This proposal includes structural design of standard concrete slab on grade and foundations for pre-engineered metal building, and associated miscellaneous site amenities and improvements.
- .02 Structural design of the PEMB structure is excluded and shall be provided by the PEMB supplier/manufacturer as a delegated design.

### **MECHANICAL DESIGN**

- .01 This proposal includes HVAC system design for the building interior spaces assuming up to five (5) heat pump ducted fan coils, either one to one or three phase VRF.
- .02 Provide building face louvers for ventilation and exhaust provisions.
- .03 Provide ducting distribution to ceiling registers.
- .04 Provide exhaust serving janitorial and restroom.
- .05 Provide energy compliance documentation for envelope and mechanical systems.
- .06 Provide water and waste piping design and fixture selection for restrooms, janitor closet, and kitchen.
- .07 Provide electric resistance water heating system design for lavatories, sinks, and mop sinks.
- .08 Provide condensate piping design for HVAC equipment.
- .09 Coordinate with Civil Engineer for water, waste, and storm drain design five feet beyond the building perimeter.
- .10 Provide grease interceptor design serving kitchen plumbing fixtures, if required.

### **ELECTRICAL DESIGN**

- .01 This proposal includes power design for the building, including one-line diagram, load calculations, panel schedules, and branch circuit design. Coordination with utility provider for new electrical service.
- .02 Interior lighting design for the building, including luminaire selection and controls design
- .03 Exterior lighting design for the parking lot areas, signage, egress, etc., including photometrics
- .04 PV system design, limited to sizing of system in Title 24 calculations and provision for interconnection at electrical infrastructure. Equipment specifications, roof layouts, shop drawings and wiring design will be done by PV contractor
- .05 Low voltage design for new data outlets and raceways
- .06 Energy compliance documentation for interior and exterior lighting

### **FIRE PROTECTION SYSTEMS**

- .01 This proposal includes Fire alarm design according to 2025 California Building Code, 2025 California Fire Code, 2025 NFPA 72 and AHJ requirements.
- .02 Schematic riser diagram showing code compliant locations for all equipment and devices.
- .03 Battery calculations and voltage drop calculations for all circuits and panels.



- .04 Coordinated fire alarm site plan

#### **FIRE ALARM SYSTEMS**

- .01 This proposal includes coordination with architect and civil engineer for location of fire riser, site fire water layouts, FDC location and RPP location
- .02 New wet-pipe fire sprinkler system per NFPA 13
- .03 Fire sprinkler details for hanging and bracing
- .04 Fire sprinkler hydraulic calculations

#### **ADDITIONAL ASSUMPTIONS**

- .01 This project will be designed and submitted for review within one California Building Code Cycle.
- .02 This project will be constructed under a single phase of construction. The base scope assumes one (1) full-project public bid package. A separate early bid package for the PEMB scope is included only if Optional Alternate No. 1 is accepted.
- .03 This project is not pursuing CalGreen, LEED, or similar design/certification.
- .04 Construction phase or post-occupancy commissioning shall be provided by others.
- .05 Value-engineering revisions shall be completed during the Design Development phase of this project. Additional redesign work due to subsequent value-engineering revisions shall be billed hourly per the attached Schedule of Rates and Reimbursables.
- .06 RGA and their consultants are not responsible for means and methods of demolition or construction.
- .07 The services proposed shall be compliant with current applicable codes.
- .08 RGA understands the construction work will be delivered as a publicly bid public works project subject to applicable contractor requirements, including prevailing wage, bonding, certified payroll, DIR registration, and related requirements. Such requirements are not applicable to RGA or its consultants as professional services firms.
- .09 Owner shall provide a detailed list of any equipment items that should be incorporated into the project design.
- .10 Plots as required for permitting will be billed separately as a reimbursable expense as itemized below. It should be assumed that at a minimum, a submittal and resubmittal will be required for the local jurisdiction. Check sets of drawings will be provided to Owner as reductions on 11" x 17" bond paper. Full sized prints are available upon request and will be billed as a reimbursable. The Owner is entitled to an electronic pdf set of drawings that can be outsourced to other printing providers, but it should be noted: most jurisdictions require a "wet signature" on all pages of the submittal sets.
- .11 If any of the following circumstances affect the Architect's services for the Project, the Architect may, at the Owner's reasonable discretion, be entitled to an appropriate adjustment in the Architect's schedule and compensation.
  - .01 Change in the instructions or approvals given by the Owner that necessitate revisions in Instruments of Service.
  - .02 Enactment of revisions of codes, laws or regulations or official interpretations which necessitate changes to previously prepared Instruments of Service.
  - .03 Decision of the Owner not rendered in a timely manner.



- .04 Changes in the Project including, but not limited to, size, quality, complexity, the Owner's schedule or budget or procurement method.
- 05. Failure of performance on the part of the Owner or the Owner's consultants or contractors.
- .06 Preparation for an attendance at a public hearing, at the request of the Owner or in the Owner's behalf, a dispute resolution proceeding or a legal proceeding except where the Architect is party thereto unless otherwise included in Scope of Services.
- .12 The Drawings are the graphic and pictorial portions of the Contract Documents showing the design, location and dimensions of the Work, generally including plans, elevations, sections, details, schedules and diagrams.
- .13 The Specifications are that portion of the Contract Documents consisting of the written requirements for materials, equipment, systems, standards and workmanship for the Work, and performance of related services.
- .14 Division 00/01 front-end bidding requirements, procurement forms, contract forms, legal/procurement language, public notice/advertisement documents, DIR/prevaling wage forms, and bid award recommendations shall be provided by Owner, Construction Project Manager, or District legal/procurement advisors, with technical coordination by RGA as described herein.
- .15 RGA shall visit the site at intervals appropriate to the stage of construction to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the work observed is being performed in a manner indicating that the work, when fully completed, will be in accordance with the Contract Documents. However, RGA shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, RGA shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, and (2) defects and deficiencies observed in the Work.

## EXCLUSIONS

The following items are not included in the above Scope of Services. Additional services not included in the above Scope of Services, if required, will be billed per the attached Schedule of Rates and Reimbursables.

- .01 Any item not specifically noted as included in the Scope of Services.
- .02 Preparation of PEMB shop drawings, fabrication drawings, installation drawings, delegated design calculations, or manufacturer-specific erection details.
- .03 Permit, plan check, testing or any agency fees.
- .04 Furniture design, specifications, or purchasing.
- .05 Equipment payback, equipment cost comparisons, life cycle cost analysis, change order valuation, or construction scheduling services.
- .06 Additional design required, including technology, data, security, generator system, landscape, geotechnical, and civil design.
- .07 Preparation of a CASP Report.
- .08 Preparation of CEQA documents, environmental/EIR or biological services.
- .09 Stormwater SWPPP plan or documents.
- .10 Design of site walls, fences, or uncommon storm drain structures.



- .11 Photovoltaic battery storage system design.
- .12 Geotechnical investigation, testing, or observation.

Statements for services of RGA will be submitted on a monthly basis. Statements will be mailed to the address provided by the Owner and will be immediately due and payable. Payment is Net Due thirty days from invoice date. If payment is not so made, interest will be due on the amount of the statement at the rate of 18 percent per annum beginning thirty (30) days after the date of the statement until the same is paid. Compensation for RGA's services shall not be contingent upon Owner's ability to collect from others.

It would be unfair for RGA to be exposed to liability for his or her failure to perform a service not included in the scope of work described in this agreement. Owner hereby waives any claim against RGA and agrees to defend, indemnify and hold RGA harmless from any claim or liability for injury or loss allegedly arising from RGA's failure to perform a service not included in the scope of the work described in this agreement. Owner further agrees to compensate RGA for any time spent or expenses incurred by RGA in defense of any such claim, in accordance with RGA's prevailing fee schedule and expense reimbursement policy.

This agreement may be terminated by the Owner upon not less than seven days' written notice to RGA in the event that the Project is permanently abandoned. If the Project is abandoned by the Owner for more than 90 consecutive days, RGA may terminate this Agreement by giving written notice.

In the event of termination not the fault of RGA, RGA and its consultants shall be compensated for services performed prior to termination, together with Reimbursable Expenses then due.

Due to scheduling issues, RGA reserves the right to withdraw or modify this proposal if it is not accepted within 30 days. If you have any questions, or require any additional information please give us a call at (530) 342-0302. Thank you for considering Russell, Gallaway Associates, Inc. for your design needs.

Best Regards,

Kevin Easterling  
Lic. No. C37351

Accepted By:

Dan Efseaff  
Paradise Recreation and Park District



**2026 RGA SCHEDULE OF RATES and REIMBURSABLES**

**Hourly Rates**

Managing Principal Architect, Engineer, CASp.....	\$260.00/hr
Principal Architect, Engineer .....	\$210.00/hr
Senior Architect, Engineer.....	\$190.00/hr
Licensed Architect, Engineer, CASp / Project Manager .....	\$160.00/hr
Senior Modeler, Designer, Interior Designer / BIM Manager.....	\$135.00/hr
Drafting Technician 2 / 3D Visualization Designer / Staff Engineer .....	\$125.00/hr
Drafting Technician 1 / Junior Engineer .....	\$115.00/hr
Clerical.....	\$85.00/hr

**Reimbursables**

Blueprints printed outside of RGA.....	Cost +10%
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**Computer Plots**

Line Drawings

24"x36" Bond .....	\$2.75 each
30"x42" Bond .....	\$3.50 each
36"x48" Bond.....	\$4.40 each

Presentation Drawings

8.5"x11" Bond - Color .....	\$1.55 each
11"x17" Bond - Color .....	\$2.80 each
24"x36" Bond - Color .....	\$11.50 each
30"x42" Bond - Color .....	\$29.50 each
24"x36" Bond - Color - Mounted on Foam Core.....	\$45.50 each
30"x42" Bond - Color - Mounted on Foam Core .....	\$52.00 each
8.5"x11" Photo - Color .....	\$15.50 each
11"x17" Photo - Color .....	\$19.00 each
24"x36" Photo - Color .....	\$58.00 each
30"x42" Photo - Color.....	\$85.00 each
24"x36" Photo - Color - Mounted on Foam Core.....	\$73.00 each
30"x42" Photo - Color - Mounted on Foam Core .....	\$95.00 each

Photocopies

8-1/2" x 11" .....	\$0.12/copy
8-1/2" x 14.....	\$0.19/copy
11" x 17.....	\$0.24/copy
Copies printed outside of RGA .....	Cost + 10%

Miscellaneous

Mileage.....	\$0.73 cents/mile
All Other Project Related Items .....	Cost + 10%

**As of Jan 1, 2026**

**District Report**

**Meeting Date: June 10, 2026**



DATE: 6/4/2026  
 TO: PRPD Board of Directors (BOD)  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Monthly District Report

**Monthly Report**

**1. Administrative and Visitor Services**

a. Front Office- The front office has been busy training on the new recreation software and working on rentals.

**2. Finance**

a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve, Meeder, and California Class Reports as of May 31, 2026 will be included in the July BOD District Report.

- i. The District generated \$37,759.45 in revenue in the month of May, largely composed of Program Income (\$19,527.08) and Grant Income (\$16,108.58).
- ii. Expenses totaled \$299,195.40 in May.

b. Impact Fees - For the month of May, the District received a total of \$1,162.74 in impact fees.

c. Investments – Five Star Bank Interest deposits: 72,478.49 Investment Money Market = \$525,153.52 and Grant Money Market = \$1,224,152.51. Note: additional reports will be provided in the July BOD District Report

d. Special Note – On Oct. 11, 2025, SB 827 as part of California Government Code 53235, was signed to take effect on Jan. 1, 2026. This bill introduces new training requirements for local agency officials, including those in special districts. In addition to expanding ethics training mandates, SB 827 establishes a fiscal and financial training requirement that agencies must prepare for. Those required to take the new training: elected official/legislative body members, Officials who are appointed by the governing body, executive or administrative officer of a local agency, and employees designated by a local agency governing body to receive the training. CSDA offers the 2-hour training as in-person on Oct 27, 2026, in Redding and as a webinar on Jun. 17, 2026.

e. Paradise Lake Envelope Count: January 2026 - April 2026

Fee Item	# Envelopes	Donations	Estimated Lost Revenue	Revenue Earned	% Fees
Empty	21		\$ 63.00	0	1.13%
Short	74		\$ 46.23	0	3.98%
Parking	1608		\$ 46.23	\$ 4,789.37	86.59%
Boat	154		0	\$ 1,540.00	8.29%
Donation	N/A	\$157	N/A	\$431.00	N/A
Not Compliant (No Payment)	N/A		Unknown	-	-
<b>TOTAL</b>	<b>1857</b>	<b>\$157</b>	<b>\$109.23</b>	<b>\$6,760.37</b>	<b>100.00%</b>

• Revenue for 2025

- Daily Boating \$ 5,746.00
- Daily Parking \$ 15,331.26
- Total Daily Parking & Boat \$ 21,077.26
- Lake Passes \$ 16,579.00

### 3. Parks

- a. Paradise Community Center – Maintenance painted a curb at the PCC that was potentially a trip hazard. This will definitely help make patrons aware of the grade change. We will be doing more when the weather clears up. SAFETY FIRST! There was also a bike rack added in the parking lot, which has been requested by patrons ( Figures 1 and 2).
- b. Vegetation Work – Our defensible space compliance has been going well. The crews have really done an outstanding job working on that as well as the daily required maintenance of the parks. Vegetation work has occurred at the following Parks (Figures 3 and 4):
  - Feather River Place- Outsourced to Tree of Life (Major brush removal)
  - Oak Creek- Outsourced to Cross Fire- Major brush removal
  - Lakeridge- Mastication and weed whacking
  - Nedry/Noble- Mastication, weed whacking, riding mower
  - Bennett- Outsourced to Crossfire- Major brush removal
  - Gold Nugget Museum- Weed whacking
  - Old Shop- Weed Whacking
  - Lower Bille- Riding mower and weed whacking
  - Lower Clark- Weed whacking
  - New Shop Property- Mastication, weed whacking, riding mower
  - West side of Bille- Riding Mower and weed whacking
  - Moore Road facilities- Riding mower and weed whacking

### 4. Recreation

- a. Ridge Hiking Association – 20 hikers joined us at Bald Rock. The trail was short, but the views were spectacular, and there was plenty of space for people to explore at their own pace. (Figures 5 and 6). Next hike: June 13<sup>th</sup> Paradise Lake – Hike and kayak a full morning of wellness.
- b. Power Wheel Derby – The slowest, cutest race on the Ridge welcomed twenty-five 3-5 year old racers in their Power Wheels, with their supportive families trailing close behind, to Bille Park for the second Power Wheel Derby. Teacher Lori and Tamara from Tiny Tots were at the starting line casting good luck and announcing the start to each racers' journey around the two short courses around the Meadow. Paradise Police Department also joined the festivities to encourage safe driving and to enforce speed limits along the path at the park (Figures 7 through 10).
- c. Healing Trauma Through Nature – An active time of year for this program, students and teachers from across the Ridge join staff on the Lake for kayaking, at the parks for STEM curriculum, and at Aquatic Park for an end of the year BBQ.
  - i. *Children's Community Charter School*
    - 1) 2<sup>nd</sup> grade visit to Paradise Lake – Thirty students and 10 chaperones joined staff for a hike from the trailhead out to the ½ mile marker on a stunning spring day. Flying drones and watching the Bald Eagle snag a fish from the water were highlights to this trip (Figure 11).
    - 2) 1<sup>st</sup> grade visit to Bille Park – Twenty-five students and 15 chaperones joined staff at Bille Park for a soggy hike around the park trails followed by a picnic out of the rain under the gazebo.
  - ii. *Hearthstone School*
    - 1) With the funding for the BCOE based school field trips disappearing for next school year, staff ended this year's season of field trips with Hearthstone School on a high note on Paradise Lake. Staff are currently in conversation with individual school sites to encourage procurement of funding for these valuable experiences.
  - iii. *Mesa Vista School*
    - 1) Kayaking on the Lake is a highlight for this group's field trip season, as a dozen students explored the inlets and lagoons of the lake as one of the final trips of the year and potentially for a while as funding

sources are realigned. The second trip of the month for this group was a celebration at Aquatic Park that included fishing in the pond and hamburgers and hotdogs on the grill.

iv. *Achieve Charter School of Chico*

- 1) Thirty 8<sup>th</sup> graders joined staff on Paradise Lake for kayaking as part of the Achieve Charter School 8<sup>th</sup> Grade adventure week. This group visits the Lake at this time each year as part of their graduation celebration (Figure 12).

v. *Chico Country Day School*

- 1) Thirty 6<sup>th</sup> graders joined staff at Paradise Lake for a kayaking experience that was “ideal”. Cool weather, calm waters, and excellent watercraft, this group will continue this trip yearly as part of their adventure curriculum.

- d. Elements -Gearing up for another season of excursions and adventure, Kelly Munson has been hard at work budgeting, prepping, and recruiting for the Elements program to kick up again, now that funding has been received from the North Valley Community Foundation. With \$15,000 awarded to PRPD and the Elements program, the program will explore programming that meets the reduced budget while ensuring participants get the best outdoor education the Ridge and surrounding area have to offer.

e. Spring Valley Expanded Learning Program

- i. Staff Onboarding and Training – Six staff members have been recruited and hired as the summer program at Spring Valley School takes shape. With six weeks of programming ahead, staff joined District Manager, Dan Efseaff, on Paradise Lake for an introduction to Kayaking training that included demonstrations from Mr. Efseaff on self rescue techniques, the Eskimo roll, and other best practices. Off campus sites have been secured for the summer, including trips to Turtle Bay, the Gateway Science Museum, and the Redding Water Park (Figure 13).
- f. Astronomy at the Lake – Half a dozen participants joined staff for the first Astronomy at the Lake program in 2026. A significant reduction in attendance, staff are excited to welcome the newly hired marketing personnel to increase outreach efforts for subsequent astronomy events.
- g. Kayak Rentals – In its third year as a service offering, kayak rentals kicked off with a bang on a beautiful Memorial Day weekend. Rentals will be available through reservation from 10 am to noon and again from noon to 2 pm through the end of August.
- h. Aquatics – The aquatic programs at both the Paradise and Concow Pools are set to open to the public June 8<sup>th</sup>. With the Paradise Pool under repair, the PRPD lifeguard training program took place at both the Durham and Chico Junior High Pools. The lifeguard recertification class is scheduled to take place at the Concow Pool. The aquatics staff looks forward to offering swim lessons, aqua aerobics, recreational swimming, rentals, and usage by the Boys and Girls Club and PRPD Summer Camps. (Figure 14)
- i. Judo – The youth Judo classes have increased in popularity in the last several months. We have been having to put kids on the waiting list as the class capacity is maxed at 12 because of safety and space on the mats. The good news is that we have added another night of Judo to accommodate the extra demand. This year-round program is now being offered on Tuesdays and Wednesdays in two different age divisions.
- j. Summertime Tots/Tot Soccer – The summer session of Tiny Tots preschool is set to begin June 8 and run Monday through Thursday. There are currently 44 Children registered in the program. The Tot Soccer program that runs on Friday mornings at the Moore Road Ball Parks has 26 kids registered with 11 on the waiting list. We are currently adding more staff to accommodate all the kids. (Figure 15)

## 5. Outreach

- a. Community Action Committee with Paradise Irrigation District – Staff member, Scott Amick, attended the first of six meetings at Paradise Irrigation District through the Community Action Committee. The initial meeting started with a meal, followed by a tour of the PID office, maintenance yard, and other areas of the facility. Staff were given a presentation on the origins of the utility district, its current successes, and the future of water on the Ridge. With a question and answer period, participants learned key facts concerning our watershed, including a visual demonstration regarding the inexpensive and overlooked value of having clean water after the Camp Fire. Reports from future meetings will be included in the District Report (Figure 16).

## 6. Volunteer Program

- a. Pollinator Pocket, Bille Park- HomeTech Charter Paradise Outreach students joined staff to remove weeds, collect poppy seeds, and learn about native flora. Pollinator pockets are a great demonstration for hands on learning and visuals. Shout out to maintenance for helping remove piles (Figures 17 and 18).
- b. Paradise Chocolate Festival – PRPD was one beneficiary of many to help support this years fest with volunteers. The fest is volunteer ran with over 100s of volunteers ranging from organizations to individual community members joining the chocolate team to help set up, run the event, and clean up (Figures 19 and 20).
- c. Decoupage Craft – Tina continues to lead decoupage activity at PCC during senior golden gatherings. Decoupage is featured on the second Friday of each month. This past activity featured memorial and Mother's Day themed options for participants to choose from (Figure 21).
- d. Pinewood Derby Trophies – HomeTech Charter woodshop class has finished all of the wooden trophies for this summer's Pinewood Derby! This past semester, students crafted nine trophies for 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> place racers across the categories of fastest car, most original, and best design. For this round, the class took real pride in the project and made some great upgrades refining the car stands, choosing a high quality topcoat, and incorporating laser engraving directly into the wood for a clean, professional finish. A big shout-out to the Boys and Girls Club Teen Center for providing the space and tools to support the laser engraving process. To show our appreciation, the class enjoyed lunch and received free recreation swim passes. We also extended an invitation for them to join us on race day for in person recognition (Figures 22 and 23).
- e. Career Readiness Exploration Workforce, C.R.E.W - PRPD is one host site of many for this summer's CREW. Staff has met with Boys and Girls Club Teen Center to start planning this summer's expectations, projects, guest speakers, and appreciations. They have expressed interest in wildfire resiliency along with career exposure to parks, recreation, and land stewardship. Staff is currently planning to start mid-June for an 8-week session to provide youth with hands on career development for resume building and networking with professionals.
- f. Monarch Hub – Volunteers joined staff at the hub housing location to re-pot narrowleaf milkweed, weed a pollinator pocket, and create shade for the housing location. Zach W. has selected PRPD as a host site through the Butte County Office of Education Workability Program and got his first introduction into the pollinator world working hands in pollinator pockets (Figure 24).

## 7. Project Development

- a. RecOs Recreation Software Implementation - Much of the basic work to set up the system is well underway and while the system may be operational shortly. Staff will likely create a new cut off date for the old system to minimize disruption and allow more time for a public roll out. There also may be significant advantages to putting the system in motion with the next activity guide. Staff will likely have more information at the meeting.
- b. Lakeridge Park –
  - i. CALFIRE Timberland Permit– The District received a validated exemption letter and acceptance letter from CALFIRE. This information can be found at: [CalTREES Timber Harvesting](#).
  - ii. Architecture Bids - The District will consider the bids for professional services related to the recreation building. With the architecture team on board and the new schematic, the project will be moving forward in earnest.
  - iii. Plans MDG is working on updated schematic plans to allow the team to refining the budget as we move forward. Long lead items remain ordered, ensuring schedule protection. The CHIP agreement is in motion. Contractor pre-qualification documents are complete and should be issued in June.
  - iv. Upcoming: We need to finalize the CHIP agreement, refine and finalize the site plan, and update the budget.
- c. Aquatics Center – Building.
  - i. The project is on track and construction is progressing quickly. Romtec is progressing very quickly. The building color was updated to match the Terry Ashe Recreation Center. The roof is complete, interior prep is ongoing, prep for stucco is progressing and concrete flatwork is nearing completion. After the building is finished, we'll move with site work under a separate contract. Completion of the building is anticipated in early July with site work following. Upcoming: Finalizing insurance reimbursement tied to site work costs and securing the final site work bid.
- d. Aquatics Center – Pool Resurfacing –

- i. The pool resurfacing project is complete. The pool opens to the public Monday June 8th. The Aquatic Building team will adjust temp fencing for safe public access. The project stayed on schedule, avoided major issues, and is opening just in time for summer.
- e. Billie Park –
  - i. No changes. Approvals remain in place, and we're waiting for prequalification documents to go out. Once prequalified contractors are selected, the District can decide when to put the project out to bid to the prequalified contractors.
- f. Moore Road Park -
  - i. Using SourceWell for both procurement and installation simplifies the process and reduces costs. Miracle Playsystems provided playground equipment pricing via SourceWell, and the District also received an installation proposal. Insurance has approved the equipment purchase, and we're awaiting their sign-off on installation. Using the SourceWell procurement method is streamlining both procurement and construction. Next steps include ensuring the insurance team approves the installation cost.
- g. District Shop–
  - i. We're making steady progress toward basic design completion and use permit submission. The design team have developed some renderings for color scheme, and the application for a Conditional Use Permit and project description for the Town of Paradise. Minor adjustments have been made to the interior building layout and exterior. The team has been refining building color schemes and finishes. Once finalized, the project will be submitted to the Town for use permit processing. Full plans will be developed pending the use permit review. Progress continues smoothly with no major impediments. Once design is finalized, bid documents will need to be structured Focus will be placed on unit pricing to ensure the District receives all insurance funds it's entitled to considering that the new scope differs from the original building its replacing.carefully.

## 8. Upcoming

- a. Pre-qualification process - Staff is working with our lawyer and construction management on the process to bring qualified applicants to the BOD for consideration. This list will then be used for upcoming construction projects at Bille Park, Lakeridge, the Shop, and possibly others as well over the next year.

### Photographs



Figure 1. Painted curb at the PCC.



Figure 2. New bike rack at the PCC.



Figure 3. Bennett Property: Vegetation work at this new property is proceeding with the idea of aggressive work in the next few years, shifting to more of a regular maintenance mode.



Figure 4. Park Supervisor Cobb inspects the District's Skyway property in April.



Figure 5. Ridge Hiking group photo.



Figure 6, Hikers making their way up to the top.



Figure 7. Cleaning the Power Wheel.



Figure 8. Racers in a line.



Figure 9. Ready to Race.



Figure 10. Josh on a Power Wheel.



Figure 11. Student flying drones



Figure 12. Group photo on Yaks.



Figure 13. Dan Kayak Instructing.



Figure 14. The resurfaced pool being filled.



Figure 15. Summertime tots.



Figure 16. PID Tour.



Figure 17. Volunteer Group picture.

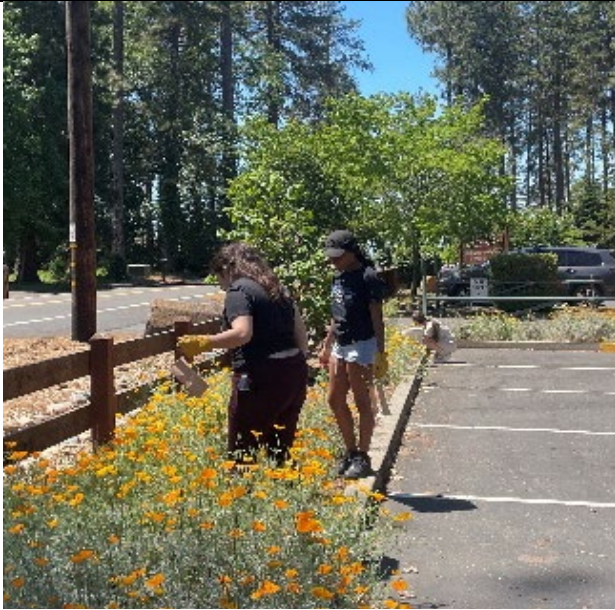


Figure 18. Students collecting poppy seeds.



Figure 19. Rainbow girls hosting the chocolate fountain!



Figure 20. Volunteers at check in (Lions, PRPD volunteers, Interact, and community members).



Figure 21. Volunteers at check in (Lions, PRPD volunteers, Interact, and community members).



Figure 22. HomeTech charter students holding trophies.



Figure 23. Volunteers in action.

**Attachments:**

- A. Balance Sheet
- B. YTD Profit & Loss Budget vs. Actual
- C. Monthly Profit & Loss

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0610/2026.0610.BOD.District.Report.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2026/26.0610/2026.0610.BOD.District.Report.docx)  
6/4/2026

**PRPD**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · 1 Tri Counties Bank Checking	668,730.16
1003 · Five Star Bank - Payroll	75,723.83
1005 · Petty Cash	300.00
1008 · North Valley Community Found	12,932.68
1010 · Treasury Cash - 2510	
1011 · General Operating	-319,714.68
1012 · ACO Reserve	606,700.00
1013 · General Reserve	3,000.00
1014 · Deposits held for others	1,000.00
1010 · Treasury Cash - 2510 - Other	20,000.00
<b>Total 1010 · Treasury Cash - 2510</b>	<b>310,985.32</b>
<b>1030 · Investments</b>	
1031 · Five Star Bank Money Market	2,972,318.22
1032 · Five Star Bank Grant M. M.	1,184,401.83
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	8,341.17
1033.02 · Capital Improvement & Acquisit	9,877,108.22
1033.03 · Current Operations	1,160,452.41
1033.04 · Desig Proj/Sp Use/Grant Match	1,145,344.91
1033.05 · Future Operations	18,860,470.80
1033.06 · Technology	156,874.42
1033.07 · Vehicle Fleet & Equipment	785,253.41
<b>Total 1033 · Investment Reserves</b>	<b>31,993,845.34</b>
1035 · Tri Counties Bank	545,228.28
1036 · California Class	0.41
<b>Total 1030 · Investments</b>	<b>36,695,794.08</b>
<b>1100 · Designated Treasury Funds</b>	
1112 · Grosso Endowment-2512	54,619.72
1113 · Grosso Scholarship-2513	5,489.54
1114 · Designated Donations-2514	
1114.1 · Parks & Facilities Donations	10,817.21
1114.2 · Recreation Donations	
1114.3 · Scholarship Donations	6,078.93
1114.2 · Recreation Donations - Other	6,254.35
<b>Total 1114.2 · Recreation Donations</b>	<b>12,333.28</b>
1114.4 · General Donations	26,233.88
<b>Total 1114 · Designated Donations-2514</b>	<b>49,384.37</b>
<b>Total 1100 · Designated Treasury Funds</b>	<b>109,493.63</b>

**PRPD**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
<b>1119 · Impact Fees</b>	
1120 · Sub Div Fees - 2520	10,650.96
1121 · Park Acqui Unincorp - 2521	87,860.93
1122 · Park Dev Unincorp - 2522	219,736.56
1124 · District Fac Unincorp - 2524	73,199.00
1126 · Park Acqui Incorp - 2526	205,242.28
1127 · Park Dev Incorp - 2527	765,714.17
1128 · District Fac Incorp - 2528	33,904.77
	1,396,308.67
<b>Total 1119 · Impact Fees</b>	<b>1,396,308.67</b>
<b>Total Checking/Savings</b>	<b>39,270,268.37</b>
<b>Other Current Assets</b>	
1310 · Miscellaneous Receivables	-0.02
1500 · FMV Adjustments	
1510 · FMV Adjustment-2510	2.76
1512 · FMV Adjustment-2512	307.34
1513 · FMV Adjustment-2513	31.28
1500 · FMV Adjustments - Other	4,716.38
	5,057.76
<b>Total 1500 · FMV Adjustments</b>	<b>5,057.76</b>
<b>Total Other Current Assets</b>	<b>5,057.74</b>
<b>Total Current Assets</b>	<b>39,275,326.11</b>
<b>Fixed Assets</b>	
1710 · Land	4,757,264.52
1715 · Land Development	19,349.00
1720 · Buildings	10,326,030.63
1730 · Furn., Fixtures & Equip (>\$5k)	1,733,844.02
1740 · Vehicles	207,722.72
1798 · Accum Depr - Furn Fixture Equip	-755,179.26
1799 · Accum Depr - Buildings	-5,072,658.01
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	215,007.40
1810.4 · CIP-OHV Study	113,482.85
1810.7 · Buffer (OPR)	269,423.31
	774,754.83
<b>Total 1810 · CIP-Planning</b>	<b>774,754.83</b>
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	37,501.12
1820.2 · Buffer (TNC)	77,664.34
	115,165.46
<b>Total 1820 · CIP-Acquisition</b>	<b>115,165.46</b>

**PRPD**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	609,637.15
1830.3 · CIP-Per Capita Program (PCP)	116,650.65
	726,867.81
<b>Total 1830 · CIP-Development</b>	<b>726,867.81</b>
1840 · CIP-Facility & Park Amenities	
1840.1 · CIP-Paradise Pool Swim Blocks	1,247.17
1840.10 · CIP-GameTime Playground (GT)	5,240.65
1840.4 · CIP-RTGGP Trails Grant	53,799.77
1840.5 · Existing Park Improvements	453,959.65
1840.7 · Recovery Projects	1,037,409.50
1840.8 · CIP-Rotary Grant (PRF)	14,820.93
1840.9 · CIP-Rural Rec & Tourism (RRT)	159,930.50
	1,726,408.17
<b>Total 1840 · CIP-Facility &amp; Park Amenities</b>	<b>1,726,408.17</b>
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	211,157.78
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	203,701.03
1850.5 · Town of Paradise-CDBG	3,276.24
	437,481.44
<b>Total 1850 · CIP-Programs</b>	<b>437,481.44</b>
<b>Total 1800 · Construction in Progress</b>	<b>3,780,677.71</b>
<b>Total Fixed Assets</b>	<b>14,997,051.33</b>
<b>Other Assets</b>	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	404,075.00
	704,397.00
<b>Total Other Assets</b>	<b>704,397.00</b>
<b>TOTAL ASSETS</b>	<b>54,976,774.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	499,200.80
	499,200.80
<b>Total Accounts Payable</b>	<b>499,200.80</b>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	
2110 · Wages Payable	41,266.91
2120 · Payroll Taxes Payable	22,888.70
2130 · Health Benefits Payable	5,766.02
2160 · 457 Retirement Payable	-500.00
2170 · CalPers Payable	-210.58

**PRPD**  
**Balance Sheet**  
As of May 31, 2026

	May 31, 26
2190 · Accrued Leave Payable	
2192 · Sick leave payable	50,068.39
2193 · Vacation leave payable	16,000.00
<b>Total 2190 · Accrued Leave Payable</b>	<b>66,068.39</b>
<b>Total 2100 · Payroll Liabilities</b>	<b>135,279.44</b>
2200 · Accrued Expenses	5,699.96
2300 · Deposits - refundable	1,000.00
2400 · Deferred Revenue	
2430 · Deferred Inflow - Pension	7,224.00
2440 · Deferred CIP Revenue	200,000.00
<b>Total 2400 · Deferred Revenue</b>	<b>207,224.00</b>
<b>Total Other Current Liabilities</b>	<b>349,203.40</b>
<b>Total Current Liabilities</b>	<b>848,404.20</b>
<b>Long Term Liabilities</b>	
2805 · CalPers Pension Liability	645,056.00
2806 · OPEB Liability	68,997.00
<b>Total Long Term Liabilities</b>	<b>714,053.00</b>
<b>Total Liabilities</b>	<b>1,562,457.20</b>
<b>Equity</b>	
2030 · Designated for Petty Cash	300.00
3000 · General Fund Balances-2510	
3010 · General Fund Available	291,149.99
3020 · Imprest Cash Reserve	300.00
3030 · General Reserve	3,000.00
3050 · Designated Captial Outlay	606,700.00
<b>Total 3000 · General Fund Balances-2510</b>	<b>901,149.99</b>
3200 · Designated Fund Balances	
3212 · Grosso Endowment-2512	54,619.72
3213 · Grosso Scholarship-2513	5,489.54
3214 · Donations - 2514	77,722.50
3220 · Impact Fees	968,386.65
<b>Total 3200 · Designated Fund Balances</b>	<b>1,106,218.41</b>
3280 · Invest. in General Fixed Assets	3,188,395.18
3900 · Retained Earnings	41,300,984.59
3999 · Opening Balance Equity	-354,580.80
Net Income	7,271,849.87
<b>Total Equity</b>	<b>53,414,317.24</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>54,976,774.44</b>

**PRPD**  
**Profit & Loss**  
**May 2026**

	May 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4200 · Impact Fee revenue	1,162.74
4300 · Program Income	19,527.08
4400 · Donation & Fundraising Income	211.05
4500 · Grant Income	16,108.58
4600 · Other Revenue	750.00
<b>Total Income</b>	37,759.45
<b>Gross Profit</b>	37,759.45
<b>Expense</b>	
<b>5000 · Payroll Expenses</b>	
5010 · Wages & Salaries	186,331.79
5020 · Employer Taxes	13,989.36
5030 · Employee Benefits	33,741.42
5040 · Workers Comp Expense	0.00
5060 · Other Personnel Costs	517.10
<b>Total 5000 · Payroll Expenses</b>	234,579.67
<b>5100 · Program Expenses</b>	
5130 · Program Supplies	3,783.89
<b>Total 5100 · Program Expenses</b>	3,783.89
5200 · Advertising & Promotion	259.46
5220 · Bank & Merchant Fees	0.00
5260 · Dues, Mbrshps, Subscr, & Pubs	1,384.76
5270 · Education, Training & Staff Dev	456.36
5280 · Equip., Tools & Furn (<\$5k)	
5286 · Small Tools & Equipment	272.62
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	272.62
5290 · Equipment Rental	663.74
<b>5330 · Professional &amp; Outside services</b>	
5332 · Accounting	6,552.50
5336 · Engineering	10,830.93
5338 · Other Prof. & Outside Labor	42,986.79
5330 · Professional & Outside services - Other	375.00
<b>Total 5330 · Professional &amp; Outside services</b>	60,745.22
5340 · Postage & Delivery	1,079.85
5350 · Rent-Facility use fees	1,311.96

**PRPD**  
**Profit & Loss**  
**May 2026**

	May 26
<b>5360 · Repair &amp; Maintenance</b>	
5361 · Building R&M	104.46
5362 · Equipment R&M	215.30
5363 · General R&M	1,051.99
5364 · Grounds R&M	4,459.71
5365 · Pool R&M	7,519.89
5366 · Vehicle R&M	435.40
5367 · Janitorial	162.40
5368 · Security	88.00
<b>Total 5360 · Repair &amp; Maintenance</b>	14,037.15
<b>5370 · Supplies - Consumable</b>	
5372 · Office Supplies	837.07
5374 · Safety & staff supplies	634.08
5370 · Supplies - Consumable - Other	1,069.34
<b>Total 5370 · Supplies - Consumable</b>	2,540.49
<b>5380 · Taxes, Lic., Notices &amp; Permits</b>	804.00
<b>5390 · Telephone &amp; Internet</b>	5,656.80
<b>5400 · Transportation, Meals &amp; Travel</b>	
5402 · Air, Lodging & Other Travel	537.66
5404 · Fuel	4,035.26
5406 · Meals	767.26
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	5,340.18
<b>5410 · Utilities</b>	
5412 · Electric & Gas	3,878.16
5414 · Water	160.54
<b>Total 5410 · Utilities</b>	4,038.70
<b>Total Expense</b>	336,954.85
<b>Net Ordinary Income</b>	-299,195.40
<b>Net Income</b>	-299,195.40

## Profit &amp; Loss Budget vs. Actual

July 2025 through May 2026

	Jul '25 - Ma...	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	1,272,290.70	1,331,000.00	-58,709.30	95.6%
4200 · Impact Fee revenue	375,547.17	60,000.00	315,547.17	625.9%
4300 · Program Income	306,582.57	284,000.00	22,582.57	108.0%
4350 · Concession & Merchandise sales	217.00	500.00	-283.00	43.4%
4400 · Donation & Fundraising Income	102,215.05	25,000.00	77,215.05	408.9%
4500 · Grant Income	1,118,707.13	2,200,000.00	-1,081,292.87	50.9%
4600 · Other Revenue	580,073.54	510,000.00	70,073.54	113.7%
4900 · Interest Income	1,779,175.03	1,148,250.00	630,925.03	154.9%
<b>Total Income</b>	<b>5,534,808.19</b>	<b>5,558,750.00</b>	<b>-23,941.81</b>	<b>99.6%</b>
<b>Gross Profit</b>	<b>5,534,808.19</b>	<b>5,558,750.00</b>	<b>-23,941.81</b>	<b>99.6%</b>
<b>Expense</b>				
<b>5000 · Payroll Expenses</b>				
5010 · Wages & Salaries	1,848,217.70	2,719,200.00	-870,982.30	68.0%
5020 · Employer Taxes	140,635.97	184,000.00	-43,364.03	76.4%
<b>5030 · Employee Benefits</b>				
5030.1 · Retired Health Premium Employer	5,688.00			
5030.2 · Admin Fee for Active	66.89			
5030.3 · Admin Fee for Retired	26.39			
5030 · Employee Benefits - Other	419,940.30	600,000.00	-180,059.70	70.0%
<b>Total 5030 · Employee Benefits</b>	<b>425,721.58</b>	<b>600,000.00</b>	<b>-174,278.42</b>	<b>71.0%</b>
5040 · Workers Comp Expense	126,088.00	175,800.00	-49,712.00	71.7%
5060 · Other Personnel Costs	3,958.76	13,000.00	-9,041.24	30.5%
<b>Total 5000 · Payroll Expenses</b>	<b>2,544,622.01</b>	<b>3,692,000.00</b>	<b>-1,147,377.99</b>	<b>68.9%</b>
<b>5100 · Program Expenses</b>				
5110 · Concession & Merchandise Exp.	320.65	1,500.00	-1,179.35	21.4%
5120 · Program Contract Labor	4,005.00	35,000.00	-30,995.00	11.4%
5130 · Program Supplies	28,457.20	58,000.00	-29,542.80	49.1%
<b>Total 5100 · Program Expenses</b>	<b>32,782.85</b>	<b>94,500.00</b>	<b>-61,717.15</b>	<b>34.7%</b>
5140 · Fundraising Expense	0.00	2,000.00	-2,000.00	0.0%
5200 · Advertising & Promotion	6,719.13	20,000.00	-13,280.87	33.6%
5220 · Bank & Merchant Fees	7,600.46	6,500.00	1,100.46	116.9%
5230 · Contributions to Others	9,000.00	26,500.00	-17,500.00	34.0%
5240 · Copying & Printing	9,173.06	16,500.00	-7,326.94	55.6%
5260 · Dues, Mbrshps, Subscr, & Pubs	34,533.79	50,000.00	-15,466.21	69.1%
5270 · Education, Training & Staff Dev	8,781.40	13,000.00	-4,218.60	67.5%
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>				
5282 · Office ET&F	12,942.85	19,000.00	-6,057.15	68.1%
5284 · Program ET&F	276.32	9,500.00	-9,223.68	2.9%
5286 · Small Tools & Equipment	11,742.14	19,500.00	-7,757.86	60.2%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>24,961.31</b>	<b>48,000.00</b>	<b>-23,038.69</b>	<b>52.0%</b>
5290 · Equipment Rental	11,236.83	29,000.00	-17,763.17	38.7%
5300 · Insurance	158,330.00	187,000.00	-28,670.00	84.7%
5310 · Interest Expense	334.06	200.00	134.06	167.0%
5320 · Miscellaneous Expense	0.00	100.00	-100.00	0.0%
<b>5330 · Professional &amp; Outside services</b>				
5332 · Accounting	101,433.75	35,000.00	66,433.75	289.8%
5334 · Legal	10,222.50	14,000.00	-3,777.50	73.0%
5336 · Engineering	72,021.39	385,000.00	-312,978.61	18.7%
5338 · Other Prof. & Outside Labor	372,914.63	416,000.00	-43,085.37	89.6%
5330 · Professional & Outside services - Other	375.00			
<b>Total 5330 · Professional &amp; Outside services</b>	<b>556,967.27</b>	<b>850,000.00</b>	<b>-293,032.73</b>	<b>65.5%</b>
5340 · Postage & Delivery	1,632.85	1,100.00	532.85	148.4%
5350 · Rent-Facility use fees	21,878.38	30,000.00	-8,121.62	72.9%
<b>5360 · Repair &amp; Maintenance</b>				
5361 · Building R&M	2,979.23	5,000.00	-2,020.77	59.6%
5362 · Equipment R&M	5,426.62	20,400.00	-14,973.38	26.6%
5363 · General R&M	3,523.51	7,200.00	-3,676.49	48.9%
5364 · Grounds R&M	42,971.58	61,200.00	-18,228.42	70.2%

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July 2025 through May 2026

	Jul '25 - Ma...	Budget	\$ Over Budget	% of Budget
5365 · Pool R&M	51,099.00	66,300.00	-15,201.00	77.1%
5366 · Vehicle R&M	14,926.27	15,300.00	-373.73	97.6%
5367 · Janitorial	13,140.42	15,300.00	-2,159.58	85.9%
5368 · Security	3,839.79	6,200.00	-2,360.21	61.9%
5369 · Vandalism	336.68	2,100.00	-1,763.32	16.0%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>138,243.10</b>	<b>199,000.00</b>	<b>-60,756.90</b>	<b>69.5%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	8,654.32	20,500.00	-11,845.68	42.2%
5374 · Safety & staff supplies	10,071.13	11,500.00	-1,428.87	87.6%
5370 · Supplies - Consumable - Other	1,069.34			
<b>Total 5370 · Supplies - Consumable</b>	<b>19,794.79</b>	<b>32,000.00</b>	<b>-12,205.21</b>	<b>61.9%</b>
5380 · Taxes, Lic., Notices & Permits	10,408.84	21,000.00	-10,591.16	49.6%
5390 · Telephone & Internet	39,181.23	35,000.00	4,181.23	111.9%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	3,667.69	9,000.00	-5,332.31	40.8%
5404 · Fuel	29,947.57	44,500.00	-14,552.43	67.3%
5406 · Meals	9,166.08	11,000.00	-1,833.92	83.3%
5408 · Mileage & Auto Allowance	166.80	1,000.00	-833.20	16.7%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>42,948.14</b>	<b>65,500.00</b>	<b>-22,551.86</b>	<b>65.6%</b>
5410 · Utilities				
5412 · Electric & Gas	84,084.00	119,000.00	-34,916.00	70.7%
5414 · Water	30,352.72	45,000.00	-14,647.28	67.5%
5416 · Garbage	23,924.35	34,000.00	-10,075.65	70.4%
<b>Total 5410 · Utilities</b>	<b>138,361.07</b>	<b>198,000.00</b>	<b>-59,638.93</b>	<b>69.9%</b>
<b>Total Expense</b>	<b>3,817,490.57</b>	<b>5,616,900.00</b>	<b>-1,799,409.43</b>	<b>68.0%</b>
<b>Net Ordinary Income</b>	<b>1,717,317.62</b>	<b>-58,150.00</b>	<b>1,775,467.62</b>	<b>-2,953.3%</b>
<b>Other Income/Expense</b>				
Other Income				
9910 · Donated Property	5,554,690.10			
<b>Total Other Income</b>	<b>5,554,690.10</b>			
Other Expense				
9999 · Misc. Expense	157.85			
<b>Total Other Expense</b>	<b>157.85</b>			
<b>Net Other Income</b>	<b>5,554,532.25</b>			
<b>Net Income</b>	<b>7,271,849.87</b>	<b>-58,150.00</b>	<b>7,329,999.87</b>	<b>-12,505.3%</b>

# Staff Report

## June 11, 2025



DATE: 5/14/2026  
 TO: BOD  
 FROM: Dan Efseaff, District Manager  
 SUBJECT: Status Report on Camp Fire Rebuild - Remaining Insurance-Related Tasks (Information Only)

### Report in Brief

#### 1. Background

Among the flurry of actions immediately and several months following the November 2018 Camp Fire, the BOD authorized the District Manager (12/11/2018) to move forward with recovery projects related to the disaster including working with insurance. While immediate action occurred on health and safety related tasks (and working with a variety of partners), some more complex, time-consuming tasks linger.

#### 2. Fiscal Impact

To date the District has received \$ 2,795,208.67.

Remaining reimbursement payments will be tied in with construction of the Aquatic Rec Center, District Shop, playground replacement at Moore Road Park, and business interruption. In addition, there are small monthly costs associated with rentals related to restrooms for Aquatic Park and office space for Recreation Staff. These expenses will cease as facilities come online.

This does not include funds or in-kind contributions (i.e. hazard tree and building removal) from other sources such as FEMA, State Agencies (CAL OES/ Recycle), or BCFSC.

As the projects below proceed, the District will need to be mindful of cash flow challenges (rectified with reimbursements).

In addition, the District has opted to add improvements to some of the facilities below. Some of which may result in additional costs to the District. Because of the importance of separating out these features for clarity for the insurance reimbursements, staff will be diligent in separating these out as we move to construction phases.

#### 3. Permits and Environmental Review

Several of the facility projects will require permits and the District has secured ones related to the Aquatic Center and will work on the others. Smaller repair tasks do not require permits or review.

#### 4. Discussion

Because of the importance of these tasks, the District incorporated Recovery Project tasks into the Revised 2026 workplan objectives based on the 2024 Strategic Plan under the Parks and Facilities - Recovery Projects related to the Camp Fire (Goal E1). These may be summarized as follows:

- **E1a - Trail Work at Bille Park.** By 6/30/2025, complete trail work related to Camp Fire recovery and new trail funding at Bille Park. Tasks include repairing the grotto trail and bridge, establishing a new nature trail, creating an access trail to new acquisitions, installing signs (waypoint and interpretive), and providing maps.
  - **Completed.**
- **E1b - Aquatic Recreation Center Replacement.** By 9/30/2026, complete replacement and approved updates related to the rebuilt Aquatic Recreation Center.
  - **In-Progress.** As per the objective, the Center is on schedule. The Contractors completed site prep and building footprint (grading, foundation, utility, septic, etc.) in May, and building construction is underway.
  - The District continues to work closely with the insurance representatives on costs related to 1) insurance rebuild, 2) code requirements, and District options. Town of Paradise issues regarding color choices are hopefully resolved shortly. We hope that this issue is resolved shortly.
- **E1c - District Shop Facility.** By 12/31/2026, complete a Master Plan and approved updates for a rebuilt and improved District Shop Facility on Clark Road.

- **In-Progress.** The objective appears on schedule. The District accepted bids and authorized a design contract for the Shop facility. The District continues to work with NorthStar Engineering and design team to complete a master plan for the site that they will submit for preliminary consideration from Town of Paradise planning staff and the insurance providers. The project will include features clearly identified and costed out, for the Insurance rebuild, District options, and Future Phases. Following completion of these steps, we expect the completion of construction drawings and the bid process.
- **E1d - Playground Replacement at Moore Road Park.** By 12/31/2026, replace the playground at Moore Road Park in a new location consistent with an approved conceptual plan for the site.
  - **In-Progress.** Melton Design Group has developed a conceptual plan for the site and we have a quote from the vendor (the insurance representatives have approved the featured equipment). The District authorized the purchase of replacement playground equipment and reviewed locations for Moore Road Park. The District has selected a better location for the playground and is seeking an updated quote for the installation. For the new location, the District will be required to fund some improvements (likely to be less than \$30K) though some of these may have been required by code for the old site and are under review.
- **E1e - Business Loss Claim with Insurers.** By 12/31/2026, secure funds related to the District's business loss claim with insurers.
  - **In-Progress.** Because of the complexity (and time-consuming nature) of sorting through the financial data and comparisons with operating costs and revenue before and after the event and also the changes confounded by COVID impacts, The District is working with Stout Consultants to complete the requests from the insurance companies. This has already taken several months to sort through and provide additional documentation and analysis. We anticipate that this likely will be completed after the other projects have been completed. When the analysis is complete and we have some concurrence with the insurance companies, the BOD will review the Business Interruption claim settlement.

Staff should note that significant tasks related to other facilities (TARC, hazard tree and debris removal, and others) have been completed.

Because the rate of progress hastened in 2025, District Staff began hosting monthly meetings with insurance companies and other partners to continue momentum and maintain good communication. We anticipate that the meetings will continue until the claims and reimbursements are complete.

Earlier this year, I directed District staff to update and rectify our claims and completion of tasks with the insurance estimate. Bringing this up to date will help with the request for additional funds which will help our cash flow challenges as these projects and construction project move to the next phase.

At the last meeting, the BOD authorized the creation of a qualifications list for contractors and this will help expedite construction on the Shop facility.

Obstacles hampering completion of this effort will be related to:

- Permitting issues and timing,
- District administrative processes and delays related to timing between committee review and BOD action,
- Construction bidding process and contractor availability and qualified bids,
- Delays and costs related to supply chain disruptions,
- Concurrence on what qualifies as the insurance rebuild vs District improvements or code requirements,
- Workload and analysis time for insurance and District staff.

While there are many factors and players making this complicated effort to predict outcomes, several major items will be well underway at the end of this year with the remaining issues related to the shop facility and the business interruption. Staff will have a clear understanding of status (construction end date) by the end of this year.

#### Attachments:

- A. None

[https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_BOD/2026/26.0610/BOD\\_Camp\\_Fire\\_Insurance\\_Update\\_Report\\_26.0506.docx](https://paradisepd.sharepoint.com/sites/BODMeeting/Shared%20Documents/_BOD/2026/26.0610/BOD_Camp_Fire_Insurance_Update_Report_26.0506.docx)  
6/4/2026