

- FINAL -

Paradise Recreation and Park District
2025-2026
Budget and Financial Report



Paradise Recreation and Park District

6626 Skyway
Paradise, CA 95669
info@ParadisePRPD.com

Phone: 530-872-6393
Fax: 530-872-8619
www.paradisepspd.com

Table of Contents

- I. Budget Overview 1**
 - A. Introduction 1
 - B. Minimum Budget Requirements of California Special Districts..... 1
 - C. Budget Calendar and Process 2
 - D. Budget Analysis and Financial Outlook 2
 - E. What’s New 6
 - F. Changes from preliminary budget..... 7
 - G. Projections 7
 - H. Budget and Financial Accomplishments 7
 - I. Recommendations 8
- II. Fiscal Year (FY) Budget..... 9**
- III. Fixed Assets and Capital Improvement Projects (CIP) 14**
 - A. Notable Accomplishments..... 14
 - B. Priorities for Upcoming FY 17
- IV. Funds..... 20**
 - A. General Fund and Cash Accounts (1000, 1003, 1008, 1010) 20
 - B. Appropriation for Contingencies..... 20
 - C. Treasury Funds 20
 - D. District Reserves (1033 series)..... 21
 - E. Designated Treasury Funds – Donations (1100)..... 21
 - F. Development Impact and Subdivision Fees (1119 the family of funds include 1120-1128)..... 21
 - G. Summary of Funds and Reserves 22
- V. Staff and Organization..... 25**
 - A. Paradise Recreation and Park District Description 25
 - B. Staffing 28
- VI. REFERENCES..... 34**

List of Tables

- Table 1. Proposed Paradise Recreation and Park District 2024-25 Budget Calendar 2
- Table 2. Payroll as a Percentage of Total FY 2024/25 Budget..... 4
- Table 3. Total Wages by Unit and Percentage of Payroll Expenses Budget for FY 2025-2026 4
- Table 4. PRPD District General Fund (2510) Budget and Summary..... 10
- Table 5. Projected Equity in District Funds. 11
- Table 6. Proposed District General Fund (2510) Budget and Comparison Last FY Budget. 12
- Table 7. FY 2025-2026 Capital Improvement Projects (CIP) – Summary of Projects..... 18
- Table 8. FY 2024-2025 Capital Improvement Projects (CIP) – Summary of Funding Sources. 19
- Table 9. Current Fund Balances (as of 5/31/25)..... 23
- Table 10. Staffing Levels Full-Time Equivalent..... 28
- Table 11. Summary of Staffing by Position for FY 2025-2026..... 29
- Table 12. 2025 Salary Scale (Adopted 1/8/2025)..... 34

List of Figures

- Figure 1. Paradise Recreation and Park District Service Area (Awaiting 2025 version). 27
- Figure 2. PRPD Functional Organization Chart. 31
- Figure 3. PRPD Reporting Organization Chart. 32
- Figure 4. PRPD Staff Position Chart (Update FTE). 33

Board of Directors

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

I. BUDGET OVERVIEW

A. Introduction

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

At the May 14, 2025, meeting, the BOD reviewed the Preliminary Budget and set the Notice of Public Hearing for June 11, 2025. Staff posted the Notice of Public Hearing on the District's web page, the local newspaper, and at three public facilities within the District (Terry Ashe Recreation Center, Paradise Town Hall, Magalia Post Office).

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

B. Minimum Budget Requirements of California Special Districts

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

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

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

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

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

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

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

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

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

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

C. Budget Calendar and Process

Several steps are involved in the development of the budget (Table 1). The budget is on time and staff anticipate BOD consideration at the BOD Meeting slated for June 11, 2025. The calendar shows BOD and public process deadlines while internal process steps (such as the Budget planning kick-off meeting and development of the Budget Framework) are not noted. In addition, various requirements such as submitting the Budget and associated forms and resolutions to Butte County and other requirements, are not shown.

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

Proposed Date	Actual Date	Milestone
1/8/2025	1/8/2025	District Manager Submits Budget Calendar
2/14/2025	2/14/2025	Supervisors' rough draft budgets due to District Manager
3/10/2025 – 3/28/2025	3/27/2025	Recreation and Park Committee: Reviews short- and long-term capital improvements. Finance Committee: Reviews Rough Draft Budget
4/9/2025	4/9/2025	Budget (Rough Draft) presented to the PRPD Board of Directors in the Manager's Report.
4/7/2025 – 4/18/2025	4/30/2025	Finance Committee: Completes Review of Rough Draft Budget
5/14/2025	5/14/2025	Present Preliminary FY 2025-26 Budget to the PRPD Board of Directors. Adopt preliminary budget. Set public hearing for adoption of final budget.
6/11/2025	6/11/2025	Public Hearing. Adopt Final PRPD FY 2025-26 budget.

D. Budget Analysis and Financial Outlook

1. Income

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

The County pays property tax allocations to the District twice per fiscal year (typically December and May), with a smaller payment paid in late June or early July. The third payment represents property tax revenue earned but not yet collected by the County (referred to as the "Teeter Plan"). In November Butte County provided a property tax estimate of \$1,331,000 and increase of 12% of last year's approved budget. The District estimate is based on the County estimates.

3. **Impact Fees** are restricted to park acquisition, development, and facilities, and cannot be used for operations. The District anticipates a significant payment

related to a multi-family housing development. If in this FY, this would put this category above the budgeted amount. However, in keeping with current trends, the District projects an overall reduction in Impact Fees revenue in comparison to the last adopted budget.

4. **Program income** is on track to meet 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 fell with the demise of the Ice Rink (which provided a focal point for support). 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 significant donations of real estate, this is indicated on our balance sheet as it is 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 is more volunteer opportunities to come, as of the period from 7/1/24 - 4/30/25, the Total value of our volunteers is \$77,728.83 (Total Hours: 2,185.85; State of California hourly rate 2025: \$35.56).

6. **Grant income** Payments for grants are beginning to increase as park development projects move forward. Staff anticipates that both the Lakeridge and Bille Park projects will initiate the construction phase early in the next Fiscal Year. Grant agencies often take several months to process invoices and typically withhold up to 10% until the projects are completed. The District started to see shifts in the pace of reimbursement as the projects progress and as staff becomes more proficient with billing and as state staff becomes more familiar with administration of these grants.
7. **Other Revenue** In the past, settlement funds and insurance proceeds buoyed this category. We anticipate substantial progress with recovery projects associated with the Camp Fire in the next Fiscal Year and this will eventually release additional funds. However, the timing is challenging to estimate. The District anticipates completing remaining Recovery Projects at Bille Park and initiated the rebuilding of the Aquatic Recreation Center (estimated at over \$950,000). Since the District secured an acceptable location, planning for the rebuilding of the shop will begin likely in the current Fiscal Year 2024-2025. To handle the uncertainty and timing of costs, the District provides an estimate that likely underestimates the actual return.
8. **Interest income** from the District's Investment portfolio greatly increased total revenue. The budget year estimate is based on revenue forecasts for investments and anticipated interest income.

2. Expenses

Overall, for this FY, 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)** Despite significant wage and benefit cost increases, the District payroll budget remains lower as a percentage of overall budget as compared to pre–Camp Fire (Table 2).

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

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%

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 2025-2026

Functional Unit	Total Payroll	% of Total Payroll Expenses Budget
Administration	\$759,000	21%
Maintenance	\$872,000	24%
Recreation	\$635,000	17%
Total	\$1,956,560	61% of total budget

Note: Total does not other costs such as 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. With three large development projects anticipated to enter the construction phase in the next Fiscal Year (Aquatic Rec Center, Lakeridge Park, Bille Park, and possibly the maintenance shop) this budget category may be significant. Most of these expenses are grant or insurance reimbursable and will be replenished in the future.
3. **Repair and Maintenance (5360)** This budget line falls below expected expenses, though we predict increased costs of materials to continue. The overall budgeted amount is unchanged from last year.
4. **Utility costs (5410)** Despite higher energy costs, new efficiencies (such as the solar panels at TARC and a new pool heater at the Paradise Pool) helped hold expenses near expectations. This FY budget reflects an increase over the last FY budget as additional facilities will increase costs. We anticipate carefully tracking them 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 (though this may be in FY 2026-27).

3. Net Operating Income and Expenses

1. While the District awaits the final expense and income report to see the amount of reserve funds that may be needed, if any, for budget shortfalls (a negative net position), several payments on income appear to erase the projected need to dip into reserves. The District appears headed to finish the year in a net positive position. 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. District staff recommends using reserve funds to erase the projected net operating loss. The District has set aside substantial resources in the Current Operations (1153) and Future Operations (1155) Reserve Funds for this anticipated purpose for the next decade or two.
3. Even with these challenges, staff and the BOD should be commended for wise management of resources and preservation of capital as the Total Liabilities and Equity can be summarized as follows:
 - 7/1/2024: \$46,904,839.91
 - 5/31/2025: \$48,312,916.27

This reflects a 3% *increase* over the start of the Fiscal Year.

4. Allocations

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

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

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

1. **Capital Improvement & Acquisition** – funding for capital improvements and additions to parks.
2. **Current Operations** – Anticipated funding from reserves to cover the anticipated net loss in the next FY. 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.
2. The District will continue to navigate potential partnerships and funding or donation opportunities as a priority.
3. The District anticipates careful management of the investment portfolio as an important reserve to improve budget certainty and maintain District services for residents.
4. The District continues a strategy of designing and prioritizing parks and programs for residents and to promote the area as a recreation destination. Over the past couple of years, the District was awarded numerous grants that will add incredible new parks, facilities, and programs.

E. What's New

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

- **CIP ID Numbers:** in the past we used the convention of year and overall category (i.e. 2024-1 District Security, Conservation, and Efficiency Investments). Because the categories have been durable, for this year, we drop the convention of adding the year.
- A projection of the next FY budget based on crude changes from current budget. This will be refined in future years and potentially as funding sources stabilize and we project the timing of revenue, this may be a more important tool for the future. This project is non-binding but sets the District on a path toward longer term planning.
- Return of the Appropriation for Contingencies in the budget.
- Revised salary scale and organization chart.

F. Changes from preliminary budget

This section lists significant changes on the Final budget related to Income, Expenses, or the narrative following the acceptance of the preliminary budget and BOD and Committee reviews. Staff notes the following changes:

- The District's Total Liabilities and Equity increased by the end of May, reflecting a healthier balance sheet than reported with the April figures.
- Other revenue increased significantly due to insurance payments and several changes throughout the document reflect that change.
- 5270 - Education, Training & Staff Dev – An Increase to \$13,000 (reflects BOD recommendation (\$12K) and most recent expenses and additional training needs).

G. Projections

As mentioned, this budget includes a projection for the next fiscal year based on simple multipliers applied to this year's budget. New initiatives and needs will undoubtedly require adaptation in the next budget, but this approach may enable more consideration of future changes and trends.

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

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

H. Budget and Financial Accomplishments

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

1. Creating chapters of a Finance Manual of processes and procedures for times of unexpected staff absence or planned leave.
2. Completion of the FY 2022-23 Final Audit report is anticipated in fall 2025. Quickly following that milestone, we will authorize the auditor to initiate the FY 2023-2024 audit.
3. The District is developing systems to improve invoicing of grants and is learning the funding requirements of each grant program.

I. Recommendations

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

1. Initiate update on the **District Master Plan** in FY 2025-2026 to:
 - a. Complete an inventory of District Assets including a replacement and repair schedule for aging facilities and equipment.
 - b. Create a portfolio of District land and facilities to share information about the sites and status of management efforts and projects.
 - c. Update better estimates for total population and distribution within the District. Coupled with demographic information, this will aid in the identification of programs and parks that best support the needs of residents.
2. Update **fee schedules** for rentals and reservations. Complete reservation maps and clear description of assets to aid with event plans. Uniform pricing and contract practices will facilitate planning, forecasting, and budgeting.
3. Complete the **Impact Fee Nexus study** to set appropriate development impact fees.

II. FISCAL YEAR (FY) BUDGET

This section provides an overview and detailed information on the FY 2025-26 budget. The information includes:

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

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

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

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

Description	Code	FY 2025-2026	FY 2026-2027
		Budget	Estimated Budget
Operating Budget			
Funding Resources			
Income			
4100 · Tax Revenue	4100	1,331,000	1,377,600
4200 · Impact Fee revenue	4200	60,000	62,100
4300 · Program Income	4300	284,000	298,200
4350 · Concession & Merchandise sales	4350	500	600
4400 · Donation & Fundraising Income	4400	25,000	25,900
4500 · Grant Income	4500	2,200,000	2,277,000
4600 · Other Revenue	4600	510,000	527,900
4900 · Interest Income	4900	1,148,250	1,148,300
Total Income		5,558,750	5,717,600
Expense			
5000 · Payroll Expenses	5000	3,692,000	3,802,900
5100 · Program Expenses	5100	94,500	97,500
5140 · Fundraising Expense	5140	2,000	2,100
5200 · Advertising & Promotion	5200	20,000	20,600
5220 · Bank & Merchant Fees	5220	6,500	6,700
5230 · Contributions to Others	5230	26,500	27,300
5240 · Copying & Printing	5240	16,500	17,000
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	50,000	51,500
5270 · Education, Training & Staff Dev	5270	13,000	13,400
5280 · Equip., Tools & Furn (<\$5k)	5280	48,000	49,500
5290 · Equipment Rental	5290	29,000	29,900
5300 · Insurance	5300	187,000	192,700
5310 · Interest Expense	5310	200	300
5320 · Miscellaneous Expense	5320	100	200
5330 · Professional & Outside services	5330	850,000	875,700
5340 · Postage & Delivery	5340	1,100	1,200
5350 · Rent-Facility use fees	5350	30,000	30,900
5360 · Repair & Maintenance	5360	199,000	205,400
5370 · Supplies - Consumable	5370	32,000	33,100
5380 · Taxes, Lic., Notices & Permits	5380	21,000	21,700
5390 · Telephone & Internet	5390	35,000	36,100
5400 · Transportation, Meals & Travel	5400	65,500	67,700
5410 · Utilities	5410	198,000	204,100
Total Expense		5,616,900	5,787,500
Total Net Operating Income and Expenses		-58,150	-69,000

Summary	Code	FY 2025-2026	FY 2026-2027
Grand Total Budget			Estimated
Total Income		5,558,750	5,717,600
Expense			
Total Salary and Benefits		3,692,000	3,802,900
Total Services and Supplies		1,898,400	1,957,300
Total Contributions to Others		26,500	27,300
Total Expense		5,616,900	5,787,500
Total Net Operating Income and Expenses		-58,150	-69,000
Allocations from Reserve Funds		58,150	69,000
Total Adjusted Net		0	0
Appropriations for Contingencies	1033.03	561,690	578,750

Table 5. Projected Equity in District Funds.

Projected Equity				
Beginning Assigned		FY 2025-2026	FY 2025-2026	FY 2025-2026
Description	Code	Beginning Balance	Fund Allocation (TBD)	Projected Ending Balance
Treasury Reserve Funds				
Accumulated Capital Outlay (ACO)	1012	56,700	-	56,700
General Reserve	1013	3,000	-	3,000
Imprest Reserve	1005	300	-	300
Ending Treasury Reserve Funds		60,000	-	60,000
Investment Reserves				
	1033			
CalPERS 115 Trust	1033.01	8,000	(8,000)	-
Capital Improvement & Acquisition	1033.02	11,755,236	(4,180,000)	7,575,236
Current Operations	1033.03	6,000,000	(58,150)	5,941,850
Designated Project/Special Use/Grant Matching	1033.04	1,100,000	(413,000)	687,000
Future Operations	1033.05	18,000,000	-	18,000,000
Technology	1033.06	150,000	(26,600)	123,400
Vehicle Fleet & Equipment	1033.07	750,000	(160,000)	590,000
Ending Investment Reserve Funds		37,763,236	(4,845,750)	32,917,486
Designated Treasury Funds	1100	274,600	(72,000)	202,600
Impact & Development	1119	1,177,300	(479,000)	698,300
Ending Assigned		39,275,136	(5,396,750)	33,878,386
Notes:				
Additional income will be distributed per the reserve policy.				
Above does not show the District's cash and operating accounts.				

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

Description	Code	Current				Proposed		
		Approved	FY 2024 - 2025 Actual - as of 5/31/25	Remaining (Difference)	% YTD	FY 2025-2026 Budget	% Inc / Exp	Difference Proposed - Approved
Operating Budget								
Funding Resources								
Income								
4100 · Tax Revenue	4100	1,186,000	1,315,565.52	129,566	111%	1,331,000	23.9%	145,000
4200 · Impact Fee revenue	4200	90,000	55,934.17	-34,066	62%	60,000	1.1%	-30,000
4300 · Program Income	4300	276,000	245,515.08	-30,485	89%	284,000	5.1%	8,000
4350 · Concession & Merchandise sales	4350	1,600	180.00	-1,420	11%	500	0.0%	-1,100
4400 · Donation & Fundraising Income	4400	60,000	14,366.22	-45,634	24%	25,000	0.4%	-35,000
4500 · Grant Income	4500	1,350,000	625,357.29	-724,643	46%	2,200,000	39.6%	850,000
4600 · Other Revenue	4600	500,000	774,303.44	274,303	155%	510,000	9.2%	10,000
4900 · Interest Income	4900	1,110,200	1,534,346.23	424,146	138%	1,148,250	20.7%	38,050
Total Income		4,573,800	4,565,567.95	-8,232	100%	5,558,750	100.0%	984,950
Expense								
5000 · Payroll Expenses	5000							
5010 · Wages & Salaries	5010	2,219,700	1,623,179.76	-596,520	73%	2,719,200	48.4%	499,500
5020 · Employer Taxes	5020	117,800	127,326.00	9,526	108%	184,000	3.3%	66,200
5030 · Employee Benefits	5030	560,000	357,802.16	-202,198	64%	600,000	10.7%	40,000
5040 · Workers Comp Expense	5040	110,000	136,280.00	26,280	124%	175,800	3.1%	65,800
5050 · Accrued Comp, Sick, & Vacation	5050	0	0.00	0		0	0.0%	0
5060 · Other Personnel Costs	5060	15,500	10,366.44	-5,134	67%	13,000	0.2%	-2,500
Total 5000 · Payroll Expenses	5000	3,023,000	2,254,954	-768,046	75%	3,692,000	65.7%	669,000
5100 · Program Expenses	5100							
5110 · Concession & Merchandise Exp	5110	3,000	183.41	-2,817	6%	1,500	0.0%	-1,500
5120 · Program Contract Labor	5120	124,000	7,988.50	-116,012	6%	35,000	0.6%	-89,000
5130 · Program Supplies	5130	51,200	25,332.94	-25,867	49%	58,000	1.0%	6,800
Total 5100 · Program Expenses	5100	178,200	33,505	-144,695	19%	94,500	1.7%	-83,700
5140 · Fundraising Expense	5140	2,000	0.00	-2,000	0%	2,000	0.0%	0
5200 · Advertising & Promotion	5200	17,500	2,089.17	-15,411	12%	20,000	0.4%	2,500
5210 · Bad Debt	5210	0	0.00	0		0	0.0%	0
5220 · Bank & Merchant Fees	5220	6,300	6,866.80	567	109%	6,500	0.1%	200
5230 · Contributions to Others	5230	25,000	12,334.00	-12,666	49%	26,500	0.5%	1,500
5240 · Copying & Printing	5240	20,000	12,956.95	-7,043	65%	16,500	0.3%	-3,500
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	40,000	33,576.71	-6,423	84%	50,000	0.9%	10,000
5270 · Education, Training & Staff Dev	5270	6,700	7,939.83	1,240	119%	13,000	0.2%	6,300
5280 · Equip., Tools & Furn (<\$5k)	5280							
5282 · Office ET&F	5282	9,000	2,467.88	-6,532	27%	19,000	0.3%	10,000
5284 · Program ET&F	5284	8,400	4.41	-8,396	0%	9,500	0.2%	1,100
5286 · Small Tools & Equipment	5286	18,600	13,730	-4,870	74%	19,500	0.3%	900
Total 5280 · Equip., Tools & Furn (<\$5k)	5280	36,000	16,202.06	-19,798	45%	48,000	0.9%	12,000
5290 · Equipment Rental	5290	30,000	13,892.94	-16,107	46%	29,000	0.5%	-1,000
5300 · Insurance	5300	160,600	160,124.00	-476	100%	187,000	3.3%	26,400
5310 · Interest Expense	5310	200	134.58	-65	67%	200	0.0%	0
5320 · Miscellaneous Expense	5320	300	0.00	-300	0%	100	0.0%	-200
5330 · Professional & Outside services	5330							
5332 · Accounting	5332	44,000	7,679.21	-36,321	17%	35,000	0.6%	-9,000
5334 · Legal	5334	11,000	8,280.00	-2,720	75%	14,000	0.2%	3,000
5336 · Engineering Services	5336	300,000	12,644.91	-287,355	4%	385,000	6.9%	85,000
5338 · Other Professional & Outside La	5338	362,000	200,253.53	-161,746	55%	416,000	7.4%	54,000
Total 5330 · Professional & Outside services		717,000	228,857.65	-488,142	32%	850,000	15.1%	133,000
5340 · Postage & Delivery	5340	1,500	834.96	-665	56%	1,100	0.0%	-400
5350 · Rent-Facility use fees	5350	15,000	25,530.30	10,530	170%	30,000	0.5%	15,000
5360 · Repair & Maintenance	5360							
5361 · Building R&M	5361	7,000	1,687.99	-5,312	24%	5,000	0.1%	-2,000
5362 · Equipment R&M	5362	18,000	9,804.61	-8,195	54%	20,400	0.4%	2,400
5363 · General R&M	5363	7,000	5,013.04	-1,987	72%	7,200	0.1%	200
5364 · Grounds R&M	5364	65,000	27,439.13	-37,561	42%	61,200	1.1%	-3,800
5365 · Pool R&M	5365	60,000	54,169.56	-5,830	90%	66,300	1.2%	6,300
5366 · Vehicle R&M	5366	18,000	9,919.74	-8,080	55%	15,300	0.3%	-2,700
5367 · Janitorial	5367	18,000	11,565.52	-6,434	64%	15,300	0.3%	-2,700
5368 · Security	5368	4,000	5,591.65	1,592	140%	6,200	0.1%	2,200
5369 · Vandalism	5369	2,000	203.53	-1,796	10%	2,100	0.0%	100
Total 5360 · Repair & Maintenance		199,000	125,394.77	-73,605	63%	199,000	3.5%	0

Description	Code	Current				Proposed			
		Approved	FY 2024 - 2025		Remaining (Difference)	% YTD	FY 2025-2026		Difference Proposed - Approved
			Actual - as of 4/30/25				Budget	% Inc / Exp	
5370 · Supplies - Consumable	5370								
5372 · Office Supplies	5372	21,000	9,478.20	-11,522	45%	20,500	0.4%	▼ -500	
5374 · Safety & staff supplies	5374	12,000	5,775.56	-6,224	48%	11,500	0.2%	▼ -500	
Total 5370 · Supplies - Consumable		33,000	15,254	-17,746	46%	32,000	0.6%	▼ -1,000	
5380 · Taxes, Lic., Notices & Permits	5380	34,000	8,351.55	-25,648	25%	21,000	0.4%	▼ -13,000	
5390 · Telephone & Internet	5390	24,000	30,362.78	6,363	127%	35,000	0.6%	▲ 11,000	
5400 · Transportation, Meals & Travel	5400								
5402 · Air, Lodging & Other Travel	5402	9,000	6,707.94	-2,292	75%	9,000	0.2%	▬ 0	
5404 · Fuel	5404	44,000	26,825.68	-17,174	61%	44,500	0.8%	▲ 500	
5406 · Meals	5406	11,000	7,658.43	-3,342	70%	11,000	0.2%	▬ 0	
5408 · Mileage & Auto Allowance	5408	1,000	178.04	-822	18%	1,000	0.0%	▬ 0	
Total 5400 · Transportation, Meals & Travel		65,000	41,370.09	-23,630	64%	65,500	1.2%	▲ 500	
5410 · Utilities	5410								
5412 · Electric & Gas	5412	95,000	80,706.39	-14,294	85%	119,000	2.1%	▲ 24,000	
5414 · Water	5414	30,000	29,606.40	-394	99%	45,000	0.8%	▲ 15,000	
5416 · Garbage	5416	25,000	21,590.39	-3,410	86%	34,000	0.6%	▲ 9,000	
Total 5410 · Utilities	5410	150,000	131,903.18	-18,097	88%	198,000	3.5%	▲ 48,000	
Total Expense		4,784,300	3,162,435.29	-1,621,865	66%	5,616,900	100.0%	▲ 832,600	
Total Net Operating Income and Expenses		-210,500	1,403,133	1,613,633	-667%	-58,150	-1.0%	▲ 152,350	
Summary									
Grand Total Budget									
Total Income		4,573,800	4,565,568	-8,232	100%	5,558,750	100.0%	▲ 984,950	
Expense									
Total Salary and Benefits		3,023,000	2,254,954	-768,046	75%	3,692,000	65.7%	▲ 669,000	
Total Services and Supplies		1,736,300	868,767	-867,533	50%	1,898,400	33.8%	▲ 162,100	
Total Contributions to Others		25,000	12,334	-12,666	49%	26,500	0.5%	▲ 1,500	
Total Expense		4,784,300	3,162,435	-1,621,865	66%	5,616,900	100.0%	▲ 832,600	
Allocations from Reserve Funds		210,500	210,500	0	100%	58,150	100.0%	▼ -152,350	
Total Adjusted Net		0	1,613,633	1,613,633		0			
Appropriations for Contingencies	1033.03	478,430			0%	561,690	100.0%	▲ 83,260	
* Allocation from Reserve Funds and Contingencies only used if needed.									

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. The District completed a Calendar year update and though the plan was only in place a few months before adoption, we observed significant progress.

Item	Count
<u>Date</u>	
2024	24
2025	37
2026	6
2027	6
2028	12
2029	2
Total	87

Functional Area	
Administration and Visitor Services	10
Board of Directors	6
Finance	6
Outreach	9
Parks and Facilities	16
Planning	22
Project and Fund Development	5
Recreation Programs and Events	16
Strategic Plan Evaluation and Improvement	5
Volunteer Program	7
Total	102

Status	
01-Not Started	12
02-In-Progress	41
03-Partially Completed	24
04-Completed	10
05-Delayed	0
06-Postponed to Future Plan	0
Total	87

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. Fall 2024- Spring 2025– Completed trail, bridge, and sign replacement for Bille Park.
- b. Spring/Summer 2025 - Developed draft quotes for aquatic recreation center for rebuild and secured a vendor. We estimate the District related improvements to cost an additional \$500K.
- c. Summer/Fall 2025 – Finalize scope of work for North Star Engineering to plan and design (with insurance representative oversight) a new maintenance shop facility at the Clark Road property.

Nearly all funding for the above projects is from insurance, state or federal funds, though the District provided funds for the shop property acquisition and may need to contribute additional funds to complete additional features associated with these rebuild projects.

3. **Improvements to existing parks and facilities,** especially items that improve access, efficiency, conservation, or user experience. These include pathways,

native plant landscaping, bike rack at TARC, concrete repairs (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 design and planning phase are nearing completion and we anticipate Construction documents and the bidding on the projects to begin in FY 2025-26.
 - c. These projects will continue for the next few years with completion dates of 2027 or 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:
 - i. Parcel 1 (at the end of FY2024-25 or beginning of FY 2025-26: 1986 Mountain View Drive, Paradise, APN 053-280-008-000, 34.1 acres (County), Appraised at \$335,000, Agreement for District to pay \$100,000. The District finalized the purchase agreement and is working on a license agreement and closing of the transaction at the end of this Fiscal Year or the beginning of the next fiscal year.
 - ii. Parcel 2: 1986 Mountain View Drive, Paradise, APN 053-280-009-000, 7.3 acres (TOP), Donation to District. Finalized the agreement in principle. This be a future year donation.
- b. The District secured donations of the following:
 - i. Schott Property: 0 Honey Run Road, Paradise, APN 051-230-059-000, 41 acres, appraised at \$41,000, donation to District.
 - ii. Knauff Property: 0 Clark Road, Paradise, APN 055-190-023-000, 20 acres, appraised at \$60,000, donation to District.
 - iii. Reed Property: 0 Bennett Road, Paradise, APN 055-201-025-000, 9 acres, appraised at \$110,000, donation to District.

6. Staff and Board continued practices to ensure the **long-term financial health** for the District. The District did receive one-time funds that improve fund balances. While financial trends may pose future challenges and the District plans investments over the next Fiscal Years, the District starts the next Fiscal Year in a more optimistic position than anticipated.

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. Nearly all funding may be from insurance, state or federal funds, though the District may need to develop additional funds to complete these projects as needed for the long term rather than just replacing kind and quality before they were destroyed in the fire.
2. **Improvements to existing parks and facilities**, especially items that improve access, efficiency, conservation, or user experience.
3. **Implement critical Park Projects** (Lakeridge Park development, Magalia Paradise Lake Loop Trail, and improvements to Oak Creek, Noble, Bille and possibly Coutolenc Parks.
4. Continue seeking supplemental grant funding for **park projects and acquisitions**, prioritizing donations. The District anticipates finalizing the following properties for purchase and donation:
 - a. Butte Creek Canyon – 20 acres near Centerville in progress (Grant funding for \$1,400,000, District assets to potentially provide \$900,000.
 - b. Butte County Tax Defaulted Properties - This has been approved but is working through the County process.
 - c. Paradise Community Center – the District is working on an agreement with the non-profit with the intent of transferring the property. This agreement will be presented to the BOD for a FY 2025-26 transfer.

Table 7. FY 2025-2026 Capital Improvement Projects (CIP) – Summary of Projects

Id #	Project	FY Beginning					Subtotal	Year X	Total
		2025	2026	2027	2028	2029	2030-2033	>2034	
Year		1	2	3	4	5	Yrs 6-9	>10	
1	District Security, Conservation, and Efficiency Investments	300,000	151,000	116,000	88,000	78,000	166,300	125,000	1,190,600
2	Land Acquisition	4,043,000	1,392,000	478,000	247,000	136,000	174,000	578,000	7,222,000
3	New Park and Facility Development	6,809,000	3,338,000	3,708,000	1,160,000	319,000	500,000	8,000,000	24,334,000
4	Camp Fire Recovery Projects	2,125,000	1,937,000	779,000	-	-	-	-	4,841,000
5	Existing Park Improvements and Development	760,000	1,285,000	497,000	199,000	114,000	185,800	2,450,000	5,676,600
6	Trails Development Project	259,000	264,000	138,000	114,000	18,000	44,000	630,000	1,511,000
7	Planning: Strategic, Master, Park, and Management Plans	750,000	625,000	235,000	142,000	88,500	295,400	793,000	3,224,300
8	Aquatic Park and Concow Pool Improvements	70,000	62,000	64,000	66,000	68,000	145,000	10,412,000	11,032,000
9	Vehicle Fleet and Equipment, and Technology Investments	190,000	230,000	205,000	186,000	191,200	406,000	295,000	2,109,200
Total		15,306,000	9,284,000	6,220,000	2,202,000	1,012,700	1,916,500	23,283,000	61,140,700

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

Task	FY Beginning					Subtotal	Year X	Total
	2025	2026	2027	2028	2029	2030-2033	>2034	
1. Acquisition	3,850,000	1,325,000	455,000	235,000	129,000	165,000	550,000	6,874,000
2. Planning	963,000	702,000	263,000	158,000	98,500	308,500	846,000	3,647,500
3. Park Development	7,068,000	3,602,000	3,846,000	1,274,000	337,000	544,000	8,630,000	25,845,000
4. Park Improvements, Repair and Renovation	1,110,000	1,488,000	672,000	349,000	257,000	493,000	12,962,000	17,824,000
5. Equipment Purchases	190,000	230,000	205,000	186,000	191,200	406,000	295,000	2,109,200
6. Insurance Rebuild	2,125,000	1,937,000	779,000	-	-	-	-	4,841,000
7. Other	-	-	-	-	-	-	-	-
Total	15,306,000	9,284,000	6,220,000	2,202,000	1,012,700	1,916,500	23,283,000	61,140,700

Funding Source	FY Beginning					Subtotal	Year X	Total
	2025	2026	2027	2028	2029	2030-2033	>2034	
Capital Improvement & Acquisition Reserve	4,180,000	1,408,000	1,541,500	755,300	229,200	-	-	8,114,000
Designated Project/Special Use/Grant Matching Reserve	413,000	267,300	46,300	38,400	12,100	-	-	777,100
Donations	3,700,000	50,000	13,000	-	-	-	-	3,763,000
General Fund	190,500	99,600	35,200	26,100	9,900	2,700	-	366,700
Grant	5,652,000	3,574,000	1,681,500	23,750	-	-	-	10,931,250
Incorporated Impact Fees	305,000	75,000	65,000	-	-	-	-	445,000
Technology Reserve	26,600	14,300	14,300	9,800	-	-	-	65,000
Unidentified	504,900	3,588,500	2,625,600	1,173,750	581,300	1,913,800	23,283,000	35,584,650
Unincorporated Impact Fees	174,000	42,500	27,800	-	-	-	-	244,300
Vehicle Fleet & Equipment Reserve	160,000	164,800	169,800	174,900	180,200	-	-	849,700
Total	15,306,000	9,284,000	6,220,000	2,202,000	1,012,700	1,916,500	23,283,000	61,140,700

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

IV. FUNDS

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

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

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

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

B. Appropriation for Contingencies

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

C. Treasury Funds

1. Accumulative Capital Outlay (ACO) (1012)

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

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

Staff recommends no change in the fund amount (\$56,700).

2. General Reserve (1013)

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

3. Imprest Reserve (1005)

The Imprest Reserve is a cash account to pay for small, routine expenses. Funds contained in this account 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 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).

1. Next FY Allocations

This budget has allocated funds (Table 5) associated with the Board approved Reserve Policy. Staff propose the following redesignations of funds from the reserves for FY 2025-26 budget:

- **CALPERS 115 Trust** - The California Employers' Pension Prefunding Trust (CEPPT) Fund is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies. The District can help finance pension contributions in part from investment earnings provided by CalPERS. Originally, the District set aside \$180,000 to prefund contributions. These funds are essentially an expense and reduce our liability once they are paid. As the District receives interest on these funds, the District proposes to incorporate the interest accrued into the trust.
- Redesignate funds from **Future Operations, Technology, and Vehicle Fleet Reserves** into the **Capital Improvement and Acquisition, Current Operations, and Designated Project/Special Use/Grant Matching** funds. This rebalances the Technology and Vehicle Fleet funds in accordance with reserve policy. In the case of Future Operations, this provides funding for Capital Improvement and Acquisition projects and Current Operations cash flow needs. As reimbursements occur, 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 the predicted 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.

With the above changes, the Future Operations (1155) fund is reduced by \$2,281,288. The starting balance for all reserve funds is anticipated at \$ 37,763,236.

G. Summary of Funds and Reserves

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

Table 9. Current Fund Balances (as of 5/31/25).

<u>ASSETS</u>	<u>Balance</u>
Current Assets	
Checking/Savings	
1000 · Mechanics Bank - Operating	0.00
1001 · Tri Counties Bank Checking	837,011.52
1003 · Five Star Bank - Payroll	43140.80
1005 · Petty Cash	300.00
1008 · North Valley Community Found	12840.18
1010 · Treasury Cash - 2510	
1011 · General Operating	-422,948.30
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	<u>20,000.00</u>
Total 1010 · Treasury Cash - 2510	207,751.70
1030 · Investments	
1031 · Five Star Bank Money Market	1,026,639.20
1032 · Five Star Bank Grant M. M.	208,452.04
1033 · Investment Reserves	
1033.01 · CalPERS 115 Trust	7931.15
1033.02 · Capital Improvement & Acquisit	10,460,373.55
1033.03 · Current Operations	4,511,650.79
1033.04 · Desig Proj/Sp Use/Grant Match	1,054,143.70
1033.05 · Future Operations	20,232,496.10
1033.06 · Technology	159,811.05
1033.07 · Vehicle Fleet & Equipment	<u>819,544.35</u>
Total 1033 · Investment Reserves	37,245,950.69
1034 · US Bank (Meeder Investments)	1,254.60
1035 · Tri Counties Bank	526,835.56
1036 · California Class	<u>8,332.95</u>
Total 1030 · Investments	39,013,465.04
1100 · Designated Treasury Funds	
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	9,008.93
1114.2 · Recreation Donations - Other	<u>6,254.35</u>
Total 1114.2 · Recreation Donations	15,263.28
1114.4 · General Donations	23,541.25

<u>ASSETS</u>	<u>Balance</u>
Total 1114 · Designated Donations-2514	49,621.74
Total 1100 · Designated Treasury Funds	109,731.00
1119 · Impact Fees	
1120 · Sub Div Fees - 2520	10,650.96
1121 · Park Acqui Unincorp - 2521	74,890.29
1122 · Park Dev Unincorp - 2522	161,881.03
1124 · District Fac Unincorp - 2524	60,352.01
1126 · Park Acqui Incorp - 2526	235,712.11
1127 · Park Dev Incorp - 2527	680,569.26
1128 · District Fac Incorp - 2528	14,708.34
Total 1119 · Impact Fees	1,238,764.00
Total Checking/Savings	41,463,004.24
Other Current Assets	
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
Total 1500 · FMV Adjustments	5,057.76
Total Other Current Assets	5,057.74
Total Current Assets	41,468,061.98
Fixed Assets	
1710 · Land	1,461,695.91
1715 · Land Development	19,349.00
1720 · Buildings	5,750,913.53
1730 · Furn., Fixtures & Equip (>\$5k)	1,763,539.02
1740 · Vehicles	164,951.27
1798 · Accum Depr - Furn Fixture Equip	-318,381.00
1799 · Accum Depr - Buildings	-4,759,675.77
1800 · Construction in Progress	
1810 · CIP-Planning	
1810.1 · CIP-BSF Park Planning	157,272.27
1810.2 · CIP-Yellowstone Kelly (YK)	19,569.00
1810.3 · CIP-Buffer Study (BRIC)	179,363.72
1810.4 · CIP-OHV Study	51,981.43
1840.7 – CIP Buffer (OPR)	40,005.62
Total 1810 · CIP-Planning	448,192.04
1820 · CIP-Acquisition	
1820.1 · Oak & Noble Acquisition (SNC)	33,501.12
1820.2 · Buffer (TNC)	77,664.34

<u>ASSETS</u>	<u>Balance</u>
Total 1820 · CIP-Acquisition	111,165.46
1830 · CIP-Development	
1830.1 · CIP-Aquatic Park Lighting	580.01
1830.2 · CIP-State Park Grant (SPPG)	260,745.26
1830.3 · CIP-Per Capita Program (PCP)	<u>43,197.26</u>
Total 1830 · CIP-Development	304,522.53
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	52,484.25
1840.5 · Existing Park Improvements	450,376.63
1840.7 · Recovery Projects	304,181.78
1840.8 · CIP-Rotary Grant (PRF)	14,820.93
1840.9 · CIP-Rural Rec & Tourism (RRT)	<u>161,009.19</u>
Total 1840 · CIP-Facility & Park Amenities	989,360.60
1850 · CIP-Programs	
1850.1 · North Valley Com Found -HTTN	323.04
1850.2 · Elements Grant (CNRA)	125,980.81
1850.3 · Far Northern Grant (FNRC)	19,023.35
1850.4 · Neighbor to Neighbor Grant(NTN)	<u>94,522.50</u>
Total 1850 · CIP-Programs	<u>239,849.70</u>
Total 1800 · Construction in Progress	<u>2,093,090.33</u>
Total Fixed Assets	6,175,482.29
Other Assets	
1900 · PCV Promissory Note	300,322.00
1950 · Deferred Outflow - Pension	<u>369,050.00</u>
Total Other Assets	<u>669,372.00</u>
TOTAL ASSETS	<u>48,312,916.27</u>

V. STAFF AND ORGANIZATION

A. Paradise Recreation and Park District Description

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

In 2010, the District managed 468.75 acres of park land and facilities (Foothill 2010). This constituted about 82 acres of developed park land and 374 of undeveloped park land. In

2020, the District added substantial properties under management with the addition of Paradise Lake (under agreement with the Paradise Irrigation District (PID)). In 2021, the District acquired an additional 16.52 acres next to existing parks, and 2.33 acres of new land that will be incorporated into the planned trail routes. As of 5/7/2024, the District manages approximately 808 acres.

The District provides customer and administrative services, park operations, recreation services and assists with community development. The District maximizes available resources to deliver well-maintained parks, a variety of high-quality recreation programs and activities. The District BOD and staff believe in building community and positive experiences by providing and supporting recreational opportunities and programs. Our District builds effective partnerships with other service providers thus helping meet the quality-of-life expectations, 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).

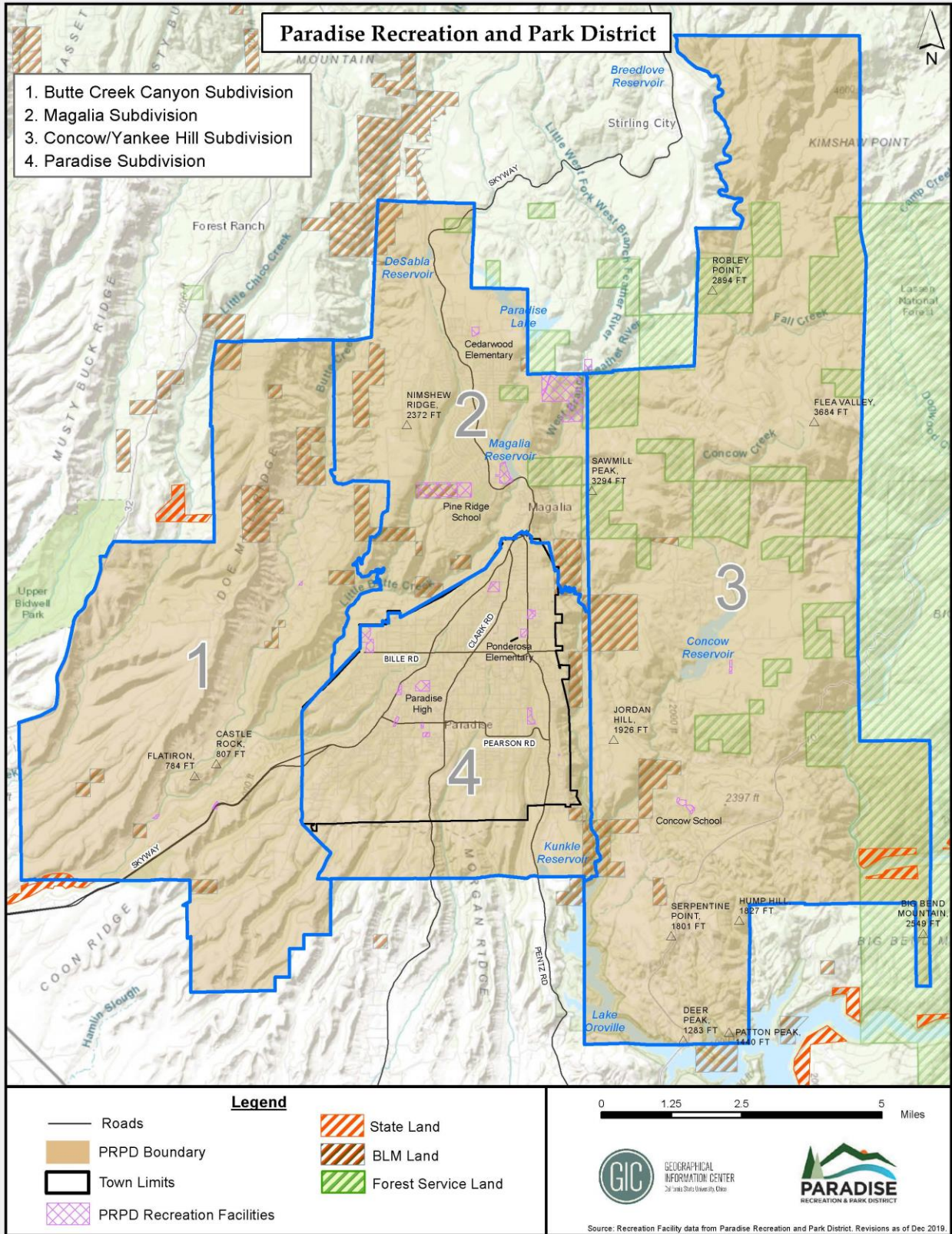


Figure 1. Paradise Recreation and Park District Service Area (an updated version is underway).

B. Staffing

As a summary, one may look at staffing levels in terms of Full-Time Equivalents (FTE) to allow for a clearer comparison of resources (Table 10). A projection of current staffing and projected hires in the next FY is presented (Table 11). This provides an indication of hiring, although like in past years, actual hires will be modified as budget and needs arise.

Table 10. Staffing Levels Full-Time Equivalent.

Fiscal Year (FY)	Administration	Parks Maintenance	Recreation	Total
Full-Time Equivalent (FTE)				
Actual				
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
Projected				
2025-26	6.5	16.7	22.5	45.7

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

With the rehiring and new positions arising (several of them 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 (HTTN program expansion)
- Park Assistant II and III (special projects/trails and vegetation work/wildland parks)
- Recreation Coordinator (specializing in school programs).
- Special Projects Manager (facilities development and project management)

While the District will await the transfer of new properties, Staff anticipate potentially new positions (or functions provided by third parties) related to Facility Management and maintenance. In development of information, the District will need to consider whether it is a management firm, other organization, or a staff level position.

Currently, the Salary Scale (Table 12) is unchanged from the one adopted in 2024; however, since a District-wide compensation study is currently under review (the Personnel Committee received a draft for review in mid-April), this will be incorporated into the next version and may result in structure changes and even job description. Because this is not available, the District will defer adoption of the new scale when it is ready for consideration. A contingency is built into the budget anticipating change.

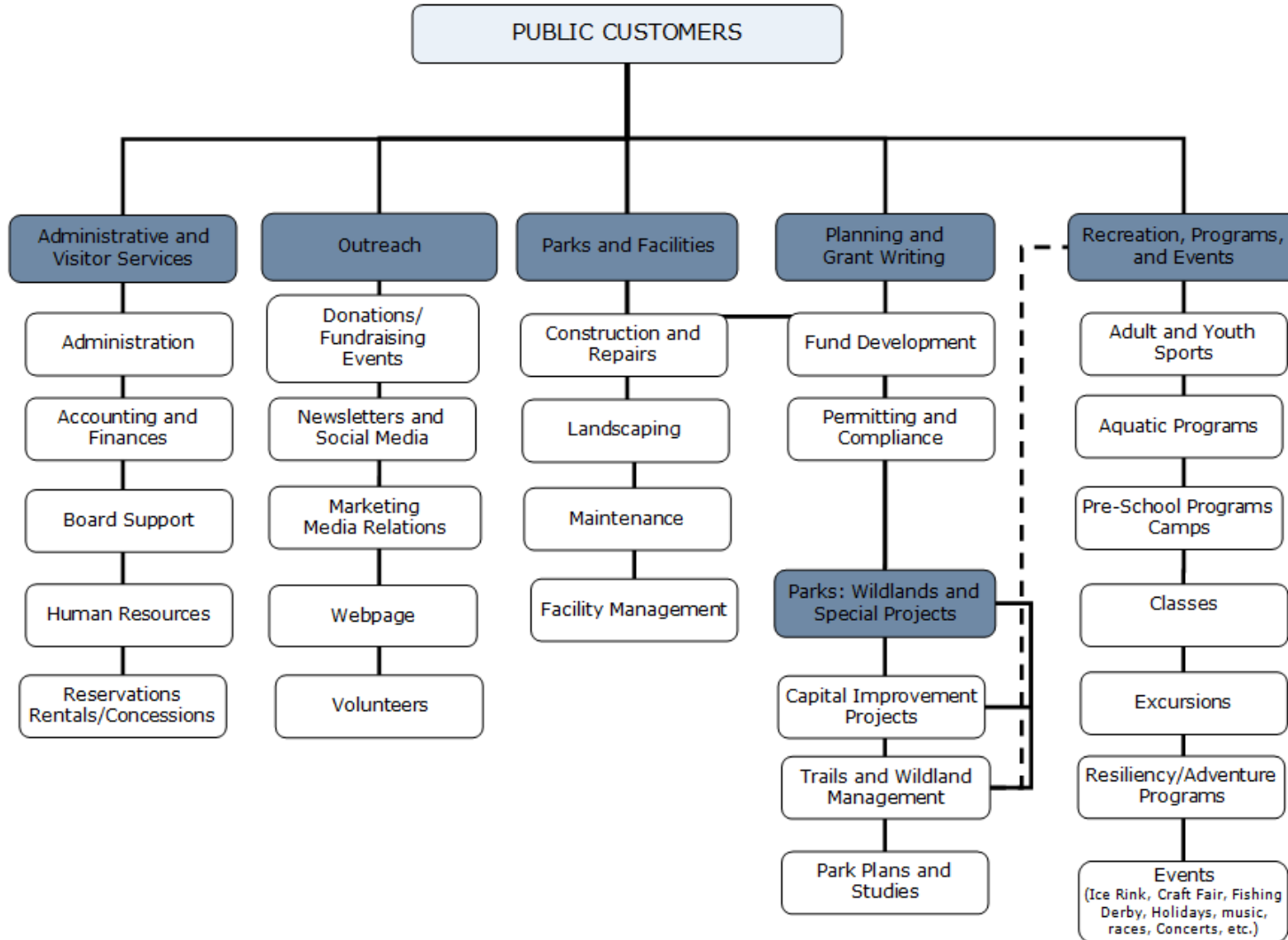
Table 11. Summary of Staffing by Position for FY 2025-2026.

Job Title	Unit	Status	Current Number	Projected This Fiscal Year	Notes
ADMINISTRATION					
ADMIN ASSISTANT AIDE	Admin	PT	0	-	
ADMINISTRATIVE ASSISTANT I	Admin	FT	0	-	
ADMINISTRATIVE ASSISTANT I (PT)	Admin	PT	2	-	Will need replacement at FT or PT position
ADMINISTRATIVE ASSISTANT II	Admin	FT	1	-	
ADMINISTRATIVE ASSISTANT II (PT)	Admin	PT	1	-	
ADMINISTRATIVE ASSISTANT III	Admin	FT	1	-	
ASSISTANT DISTRICT MANAGER	Admin	FT	1	-	
DISTRICT ACCOUNTANT	Admin	FT	1	-	
DISTRICT MANAGER	Admin	FT	1	-	
INTERN	TBD	PT	0	-	Potential additions for Rec Program for right student
SPECIAL PROJECTS MANAGER	Admin	FT	0	-	
SPECIAL PROJECTS MANAGER (PT)	Admin	PT	0	1	Staff will explore staff and consultant options for facilities development and project management
PARK MAINTENANCE					
PARK AIDE	Park	PT	0	-	
PARK ASSISTANT I	Park	PT	0	-	
PARK ASSISTANT II	Park	PT	2	4	New wildland management and trails crew, may hire at other levels. Significant funding for positions from grant.
PARK ASSISTANT III	Park	PT	8	-	4 Lake, 2 Concow, 2 all sites
PARK MAINTENANCE I	Park	FT	1	-	Add as needed.
PARK MAINTENANCE II	Park	FT	6	-	
PARK MAINTENANCE III	Park	FT	2	-	
PARK SUPERINTENDENT	Park	FT	0	-	Potential consideration for future FY.
PARK SUPERVISOR	Park	FT	1	-	
RECREATION					
RECREATION COORDINATOR	Rec	PT	3	1	Possible addition.
RECREATION LEADER I	Rec	PT	15	9	Camps, events, kayak rentals, program support
RECREATION LEADER II	Rec	PT	0	-	
RECREATION LEADER III	Rec	PT	2	2	1 New Camp Counselor/HTTN Field Trips and 1 N2N Event Team Lead
RECREATION SPECIALIST	Rec		2 FT / 1 PT	1	HTTN Program expansion

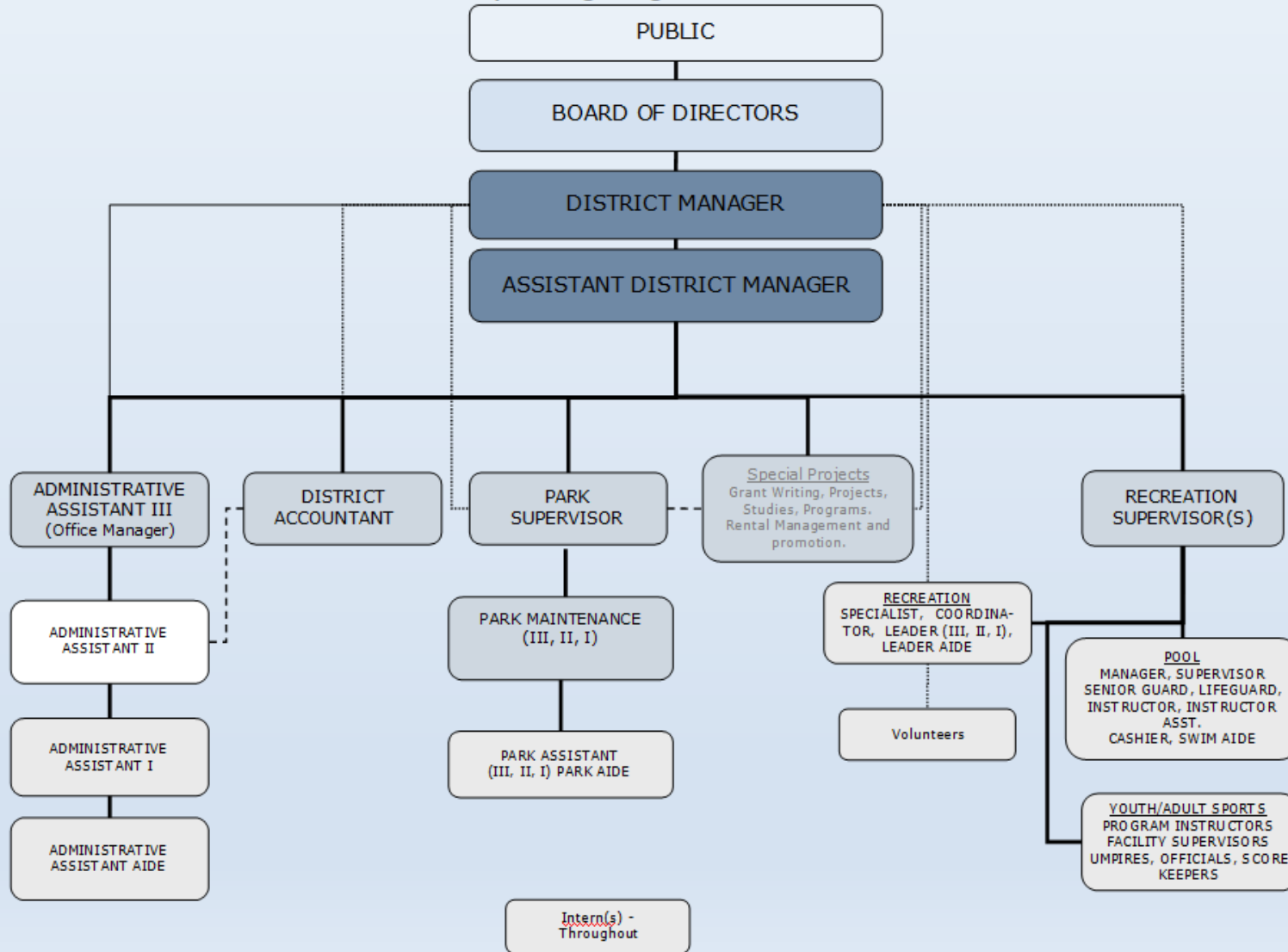
Job Title	Unit	Status	Current Number	Projected This Fiscal Year	Notes
RECREATION INSTRUCTORS AND CONTRACT EMPLOYEES	Rec	PT	>14	-	Various as needed for programing and grants.
RECREATION SUPERINTENDENT	Rec	FT	0	0	None anticipated
RECREATION SUPERVISOR	Rec	FT	2	0	None anticipated
SWIM POOL					
CASHIER	Rec	PT	3	1	one additional to accommodate Sundays
INSTRUCTOR ASSISTANT	Rec	PT	0	0	
LIFEGUARD INSTRUCTOR	Rec	PT	12	1	one additional to accommodate Sundays
POOL MANAGER	Rec	PT	3	0	Same as last year (2 Paradise, 1 Concow)
POOL SUPERVISOR	Rec	PT	2	0	1 Paradise, 1 Concow
SENIOR GUARD	Rec	PT	2	0	
SWIM AIDE	Rec	PT	0	0	None planned

Figure 2. PRPD Functional Organization Chart.

PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



PARADISE RECREATION AND PARK DISTRICT Reporting Organizational Chart



Note: Staff will explore using outside professional services to serve the Special Projects Manager roles. Interns may be applied to any part of the organization, but in particular parks and programming. Future consideration of Park Supervisor will be considered for future years.

PRPD Board Of Directors

2

Version: 5/7/2025

Figure 3. PRPD Reporting Organization Chart.

Figure 4. PRPD Staff Position Chart (Update FTE).

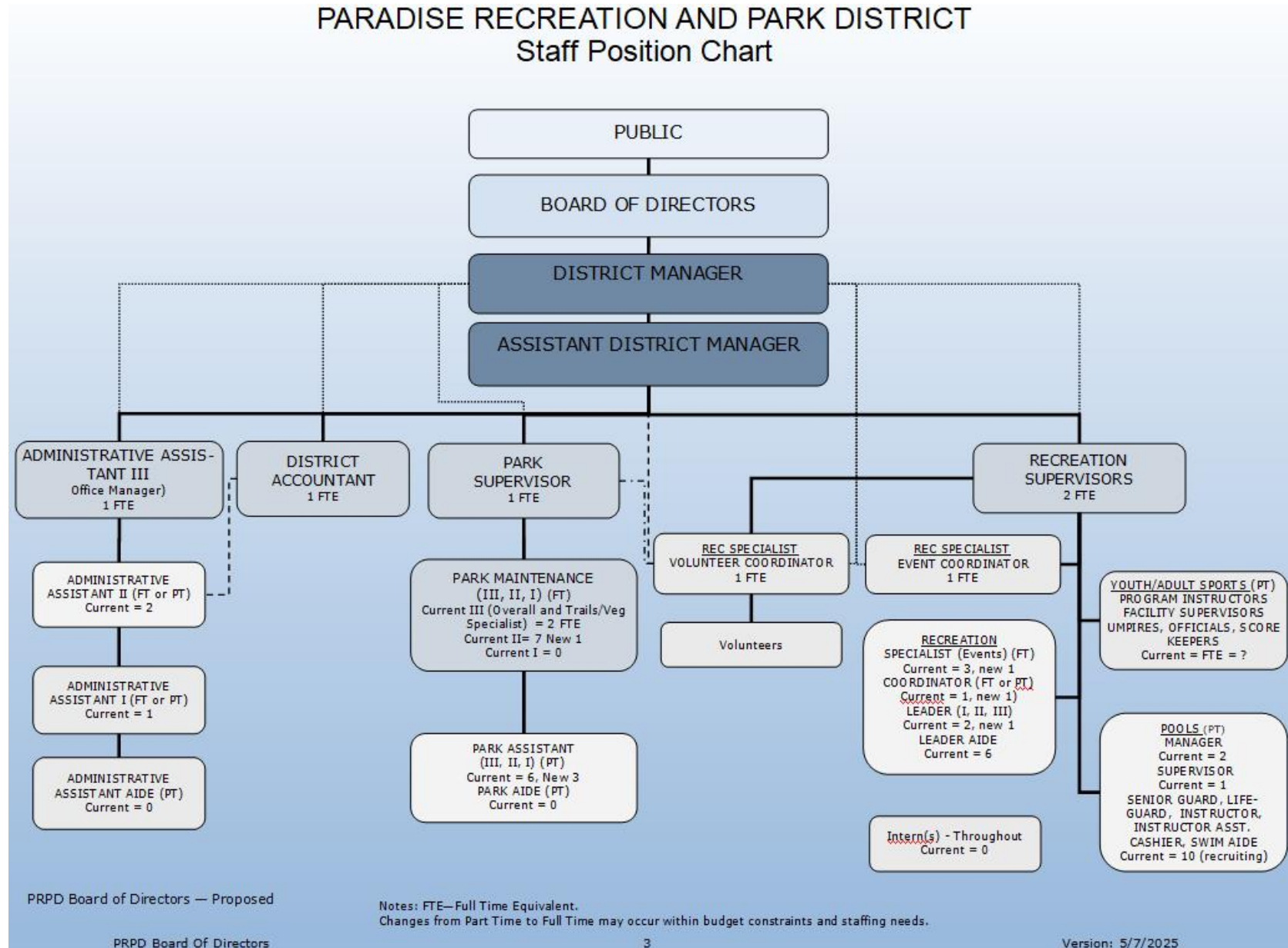


Table 12. 2025 Salary Scale (Adopted 1/8/2025).

Paradise Recreation & Park District							Effective Date:	1/1/2025		
Summary Hourly Rate Scale		All Positions					Date Approved:	1/8/2025		
Fiscal Year -		2024-2025					Version Date:	1/3/2025		
Calendar Year:		2025								
CLASSIFICATION	Area	Steps								
		1	2	3	4	5	6 (10 yr)	7 (15 yr)	8 (20 yr)	
FULL-TIME - Hourly Rate										
ADMINISTRATIVE ASSISTANT I	Admin	19.38	19.96	20.56	21.18	21.82	22.48	23.16	23.86	
ADMINISTRATIVE ASSISTANT II	Admin	23.95	24.67	25.41	26.17	26.96	27.77	28.61	29.47	
ADMINISTRATIVE ASSISTANT III	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94	
ASSISTANT DISTRICT MANAGER	Admin	45.13	46.49	47.88	49.32	50.80	52.33	53.90	55.52	
DISTRICT ACCOUNTANT	Admin	30.02	30.93	31.86	32.81	33.80	34.81	35.86	36.94	
SPECIAL PROJECTS MANAGER	Admin	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45	
PARK MAINTENANCE I	Park	17.72	18.25	18.80	19.37	19.95	20.55	21.17	21.81	
PARK MAINTENANCE II	Park	22.47	23.14	23.84	24.56	25.30	26.06	26.84	27.65	
PARK MAINTENANCE III	Park	28.34	29.19	30.07	30.98	31.91	32.87	33.86	34.88	
PARK SUPERINTENDENT	Park	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15	
PARK SUPERVISOR	Park	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00	
RECREATION COORDINATOR	Rec	19.64	20.24	20.85	21.48	22.13	22.79	23.48	24.19	
RECREATION SPECIALIST	Rec	26.38	27.17	27.99	28.83	29.69	30.59	31.50	32.45	
RECREATION SUPERINTENDENT	Rec	44.01	45.33	46.69	48.10	49.54	51.03	52.57	54.15	
RECREATION SUPERVISOR	Rec	35.76	36.84	37.95	39.09	40.26	41.47	42.72	44.00	
PART-TIME - Hourly Rate							Encumbered Rate Multiplier			
MAINTENANCE							Full-Time	1.3		
PARK AIDE	Park	16.50					Part-Time	1.15		
PARK ASSISTANT I	Park	16.50	17.00	17.50						
PARK ASSISTANT II	Park	18.15	18.65	19.15						
PARK ASSISTANT III	Park	19.30	19.80	20.30	20.80	21.30				
RECREATION										
RECREATION COORDINATOR	Rec	20.85	21.35	21.85	22.35	22.85				
RECREATION LEADER I	Rec	16.50	17.00	17.50						
RECREATION LEADER II	Rec	17.65	18.15	18.65						
RECREATION LEADER III	Rec	18.80	19.30	19.80	20.30	20.80				
RECREATION SPECIALIST	Rec	25.50	26.50	27.50	28.50	29.50				
SWIM POOL										
CASHIER	Rec	17.00	17.50	18.00						
INSTRUCTOR ASSISTANT	Rec	16.50	17.00	17.50						
LIFEGUARD INSTRUCTOR	Rec	17.65	18.15	18.65						
POOL MANAGER	Rec	22.70	23.20	23.70	24.20	24.70				
POOL SUPERVISOR	Rec	20.45	20.95	21.45	21.95	22.45				
SENIOR GUARD	Rec	18.80	19.30	19.80						
SWIM AIDE	Rec	16.50								
OFFICE										
ADMIN ASSISTANT AIDE	Admin	16.50								
ADMINISTRATIVE ASSISTANT I (P)	Admin	19.00	20.00	21.00	22.00	23.00				
ADMINISTRATIVE ASSISTANT II (P)	Admin	23.15	24.15	25.15	26.15	27.15				
SPECIAL PROJECTS MANAGER	Admin	25.50	26.50	27.50	28.50	29.50				
INTERN	TBD	16.50	18.50	20.50	22.50	24.50				

Note: Grayed out positions - potential future organizational needs.

VI. REFERENCES

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

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

https://paradisepd.sharepoint.com/sites/Finance/Shared Documents/FY.2023-24/Budget.Report/2023-24.Budget.Report.DRAFT_23.0124.docx
Last printed 6/4/2025 10:49 AM