

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
June 11, 2025

MINUTES

1. CALL TO ORDER:

Chairperson McGreehan called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:06 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

Present: Al McGreehan (Chairperson), John Stonebraker (Secretary), Steve Rodowick (Director)

Present via-zoom: Mary Bellefeuille (Vice- Chairperson)

Excused: Robert Anderson (Director)

PRPD STAFF:

Present: Dan Efseaff (District Manager), Kristi Sweeny (Assistant District Manager), Sarah Hoffman (Board Clerk), Jeff Dailey (Recreation Supervisor), Catherine Merrifield (District Accountant), Mark Cobb (Park Supervisor), Paul Schoewe (Park Maintenance II), and Sunny Quigley (Administrative Assistant II)

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed guests.

Present: Citizen Rauen, Dean Garbin, James Ray, and Gary Johnson.

1.4 Special Presentations: Alliance for Workforce Development (Mark Cobb and Dean Garbin) and CARPD Award- Bille Park (Director Steve Rodowick)

2. PUBLIC HEARING- FINAL BUDGET

Chairperson McGreehan followed the hearing procedure as outlined in the agenda. The Chairperson opened the Public Hearing at 6:22 p.m.

Public Comment: Citizen Rauen

After Staff reports and BOD discussion, Chairperson McGreehan sought motions on the item.

MOTION: Adopt Resolution #25-06-1-546 adopting the Fiscal Year 2025-2026 Final Budget for Fund 2510 in the amount of \$5,612,400; and funds as detailed in Exhibit B **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

MOTION: Adopt Resolution #25-06-2-547 adopting the 2025-2026 PRPD General Reserves. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 0. **NOES:** 0. **ABSENT:** 1.

Chairperson McGreehan closed the Public Hearing.

3. **PUBLIC COMMENT:** None

4. **CONSENT AGENDA:**

4.1. **Board Minutes: Regular Meeting of May 14, 2025**

4.2. **Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 058730 - 058867 and ACHs**

4.3. **Neighbor-to-Neighbor (N2N) Subgrantee Agreement with SkyCave Art LLC** – At the October 9, 2024, meeting, the BOD approved a streamlined process for Subgrantee Agreements with partners under the N2N grant. Staff seek BOD authorization with a new partner (SkyCave Art LLC). **Recommendation: Authorize the District Manager to execute Agreement with applicant.**

4.4. **Information Items (Acceptance only):**

A. **Safety Committee Minutes of May 15, 2025**

Item 4.1, 4.2 and 4.3 were from the Consent Agenda to discuss separately.

MOTION: Approve Consent Agenda item 4.4 **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote: AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

Items pulled from Consent Agenda for Discussion

4.1. **Board Minutes: Regular Meeting of May 14, 2024.**

Board Clerk Hoffman identified corrections to the minutes.

MOTION: Approve Consent Agenda item 4.1 with the noted corrections. **MADE BY:** Stonebraker. **SECOND:** Rodowick. **Roll Call Vote: AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

4.2. **Payment of Bills/Disbursements (Warrants and Checks Report) Check # 058730 – 058867 and ACHs.**

MOTION: Approve Consent Agenda item 4.2. **MADE BY:** Rodowick. **SECOND:** Bellefeuille. **Roll Call Vote: AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

4.3. **Neighbor-to-Neighbor (N2N) Subgrantee Agreement with SkyCave Art LLC.**

MOTION: Approve Consent Agenda item 4.3. **MADE BY:** Stonebraker. **SECOND:** Bellefeuille. **Roll Call Vote:** **AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

5. COMMITTEE REPORTS:

5.1. Personnel Committee Meeting (5/20/2025).

5.2. Recreation and Park Committee Meeting (5/27/2025).

6. OLD BUSINESS: NONE

7. NEW BUSINESS

7.1. Appropriation Limit Resolution (#25-06-3-548) – The PRPD Board of Directors will consider adopting a resolution setting the District Appropriation Limit for Fiscal Year 2025-2026.

Recommendation: Approve resolution as presented.

MOTION: Approve Resolution #25-06-3-548. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote:** **AYES:** 4 (McGreehan, Bellefeuille, Stonebraker, Rodowick). **NOES:** 0. **ABSENT:** 1.

8. REPORTS

8.1 District Report

10. BOARD COMMENT:

Comments were made by Director Rodowick, Secretary Stonebraker, and Chairperson McGreehan.

11. ADJOURNMENT:

Chairperson McGreehan adjourned the meeting at 7:53 PM until the next Regular Board meeting, scheduled for July 9, 2025, at 6:00 p.m. at the Terry Ashe Recreation Center,

Al McGreehan

Al McGreehan, Chairperson

John Stonebraker

John Stonebraker, Secretary



**Paradise Recreation and Park District
Board of Directors - Regular Meeting**
Terry Ashe Recreation Center, Room B
Wednesday, June 11, 2025, 6:00 pm

Members of the public may submit comments prior to the meeting via email to BODclerk@paradisepd.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:
- 1.4. Special Presentations: Alliance for Workforce Development (Mark Cobb and Dean Garbin) and CARPD Award- Bille Park (Director Steve Rodowick)

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) 2025-2026 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 #25-06-1-546 adopting the FY 2025-2026 Final Budget for Fund 2510 in the amount of \$5,612,400; and funds as detailed in Exhibit B.
- 2. Staff recommends that the PRPD Board of Directors adopt Resolution #25-06-2-547 adopting provisions for FY 2025-2026 Reserves.

3. PUBLIC COMMENT

4. CONSENT AGENDA

- 4.1. Board Minutes: Regular Meeting of May 14, 2025
- 4.2. Payment of Bills/Disbursements (Warrants and Checks Report)
Check # 058730 - 058867 and ACHs
- 4.3. Neighbor-to-Neighbor (N2N) Subgrantee Agreement with SkyCave Art LLC – At the October 9, 2024, meeting, the BOD approved a streamlined process for Subgrantee Agreements with partners under the N2N grant. Staff seek BOD authorization with a new partner (SkyCave Art LLC).
Recommendation: Authorize the District Manager to execute Agreement with applicant.

4.4. Information Items (Acceptance only):

- A. Safety Committee Meeting of May 15, 2025

5. **COMMITTEE REPORTS**

- 5.1. Personnel Committee Meeting (5/20/2025).
5.2. Recreation and Park Committee Meeting (5/27/2025).

6. **OLD BUSINESS: NONE**

7. **NEW BUSINESS**

- 7.1. Appropriation Limit Resolution (#25-06-3-548) – The PRPD Board of Directors will consider adopting a resolution setting the District Appropriation Limit for Fiscal Year 2024-2025. **Recommendation:** *Approve resolution as presented.*

8. **REPORT**

- 8.1. District Report

9. **BOARD COMMENT**

10. **ADJOURNMENT**

Adjourn to the next regular meeting on 7/9/2025 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@paradisepprd.com at least 48 hours in advance of the meeting.

This institution is an equal opportunity provider and employer.

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

- FINAL -

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



Paradise Recreation and Park District

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Board of Directors

| | |
|-------------------|------------------|
| Al McGreehan | Chairperson |
| Mary Bellefeuille | Vice Chairperson |
| John Stonebraker | Secretary |
| Robert Anderson | Director |
| Steve Rodowick | Director |
| Dan Efsseff | 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 |
| | | 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.

| | | Current | | | | Proposed | | |
|---|-------------|------------------|------------------------|------------------------|-------------|------------------|--------------|---------------------|
| | | FY 2024 - 2025 | | | | FY 2025-2026 | | Difference |
| Description | Code | Approved | Actual - as of 5/31/25 | Remaining (Difference) | % YTD | Budget | % Inc / Exp | 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 | 10.0% | 984,950 |
| Expense | | | | | | | | |
| 5000 · Payroll Expenses | 5000 | | | | | | | |
| 5010 · Wages & Salaries | 5010 | 2,219,700 | 1,623,179.76 | -596,520 | 73% | 2,719,200 | 49.4% | 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 |

| | | Current | | | | Proposed | | |
|--|------|----------------|---------------------------|---------------------------|-------|--------------|----------------|------------------------|
| | | FY 2024 - 2025 | | | | FY 2025-2026 | | Difference |
| Description | Code | Approved | Actual - as of 4/30/25 | Remaining (Difference) | % YTD | Budget | % Inc / Exp | Proposed - Approved |
| 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 | 99.0% ▲ | 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 Year | FY Beginning | | | | | Subtotal 2030-2033 Yrs 6-9 | Year X >2034 | Total |
|--------------|---|-------------------|------------------|------------------|------------------|------------------|----------------------------|-------------------|-------------------|
| | | 2025 1 | 2026 2 | 2027 3 | 2028 4 | 2029 5 | | | |
| 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 2030-2033 | Year X ≥2034 |
|---|-------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | | |
| 1. Acquisition | 3,850,000 | 1,325,000 | 455,000 | 235,000 | 129,000 | 165,000 | 550,000 |
| 2. Planning | 963,000 | 702,000 | 263,000 | 158,000 | 98,500 | 308,500 | 846,000 |
| 3. Park Development | 7,068,000 | 3,602,000 | 3,846,000 | 1,274,000 | 337,000 | 544,000 | 8,630,000 |
| 4. Park Improvements, Repair and Renovation | 1,110,000 | 1,488,000 | 672,000 | 349,000 | 257,000 | 493,000 | 12,962,000 |
| 5. Equipment Purchases | 190,000 | 230,000 | 205,000 | 186,000 | 191,200 | 406,000 | 295,000 |
| 6. Insurance Rebuild | 2,125,000 | 1,937,000 | 779,000 | - | - | - | - |
| 7. Other | - | - | - | - | - | - | - |
| Total | 15,306,000 | 9,284,000 | 6,220,000 | 2,202,000 | 1,012,700 | 1,916,500 | 23,283,000 |

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

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 | 43,140.80 |
| 1005 · Petty Cash | 300.00 |
| 1008 · North Valley Community Found | 12,840.18 |
| 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 | 7,931.15 |
| 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><u>48,312,916.27</u></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).

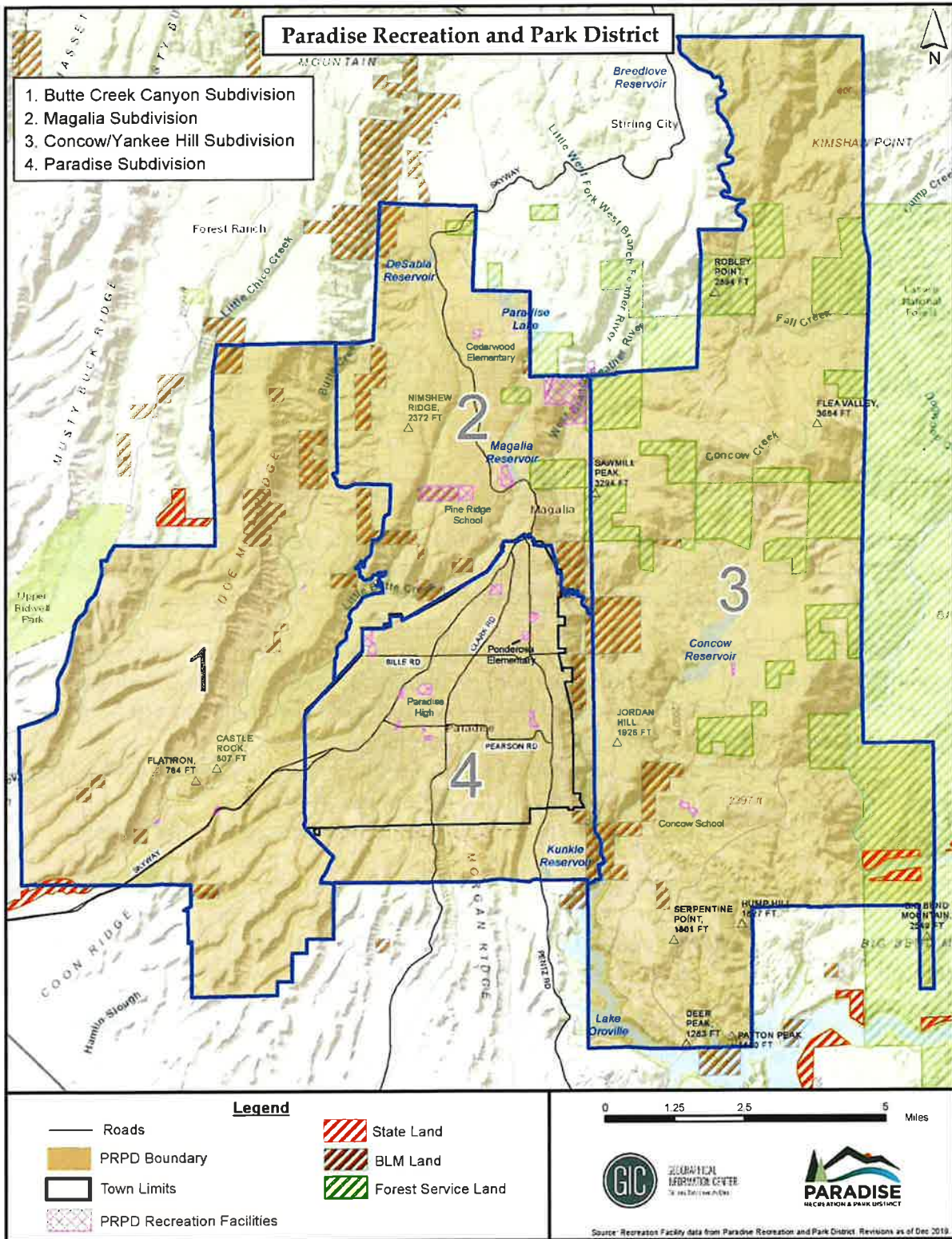


Figure 1. Paradise Recreation and Park District Service Area (an updated version is underway).

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.

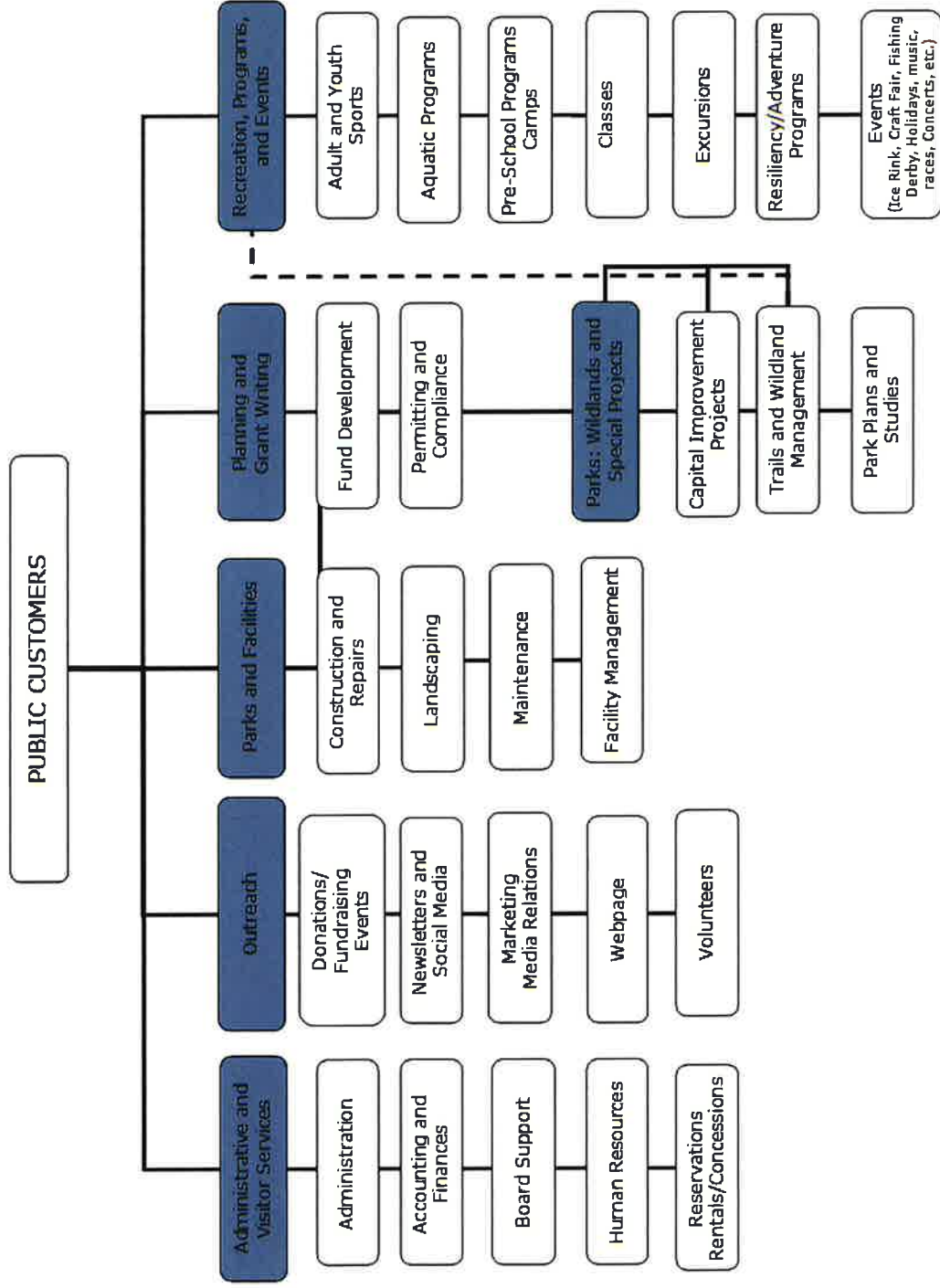
Table 11. Summary of Staffing by Position for FY 2025-2026.

| 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 |

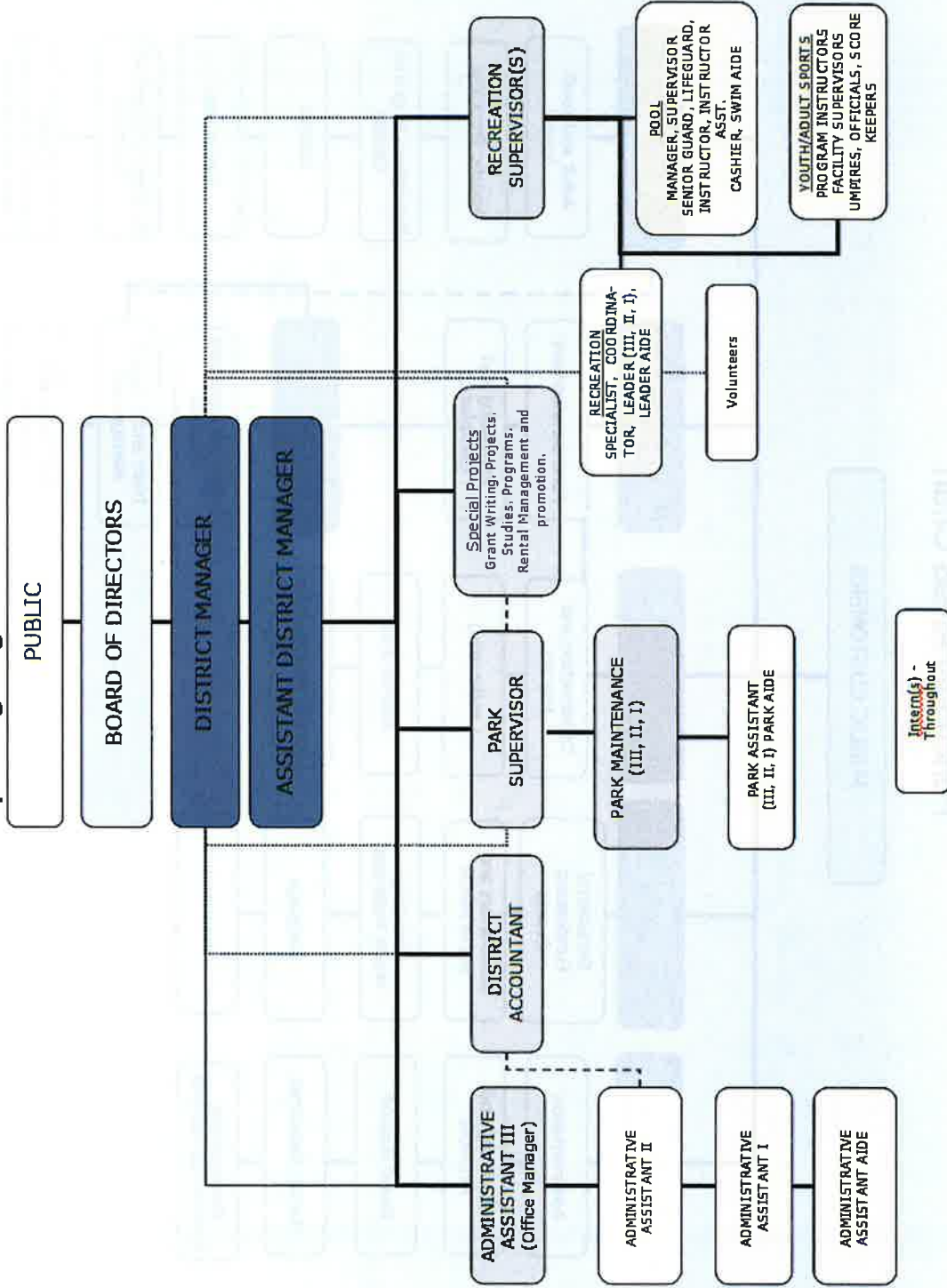
Figure 2. PRPD Functional Organization Chart.

PARADISE RECREATION AND PARK DISTRICT Functional Areas Chart



Version: 5/7/2025

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

Figure 3. PRPD Reporting Organization Chart.

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

Paradise Recreation & Park District
Summary Hourly Rate Scale All Positions
 Fiscal Year - 2024-2025

Effective Date: 1/1/2025
Date Approved: 1/8/2025
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
MAINTENANCE

| | | | | | | |
|--------------------|------|-------|-------|-------|-------|-------|
| PARK AIDE | Park | 16.50 | | | | |
| 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 |

| Encumbered Rate Multiplier | |
|----------------------------|------|
| Full-Time | 1.3 |
| Part-Time | 1.15 |

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.

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 Last printed 6/4/2025 10:49 AM

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

Fiscal Year: **2025-2026** Resolution #25-06-1-546
4/30/2025 Exhibit A

| 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 | -69,900 |

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

Fiscal Year:

2025-2026

Resolution #25-06-1-546

4/30/2025 Exhibit A

| Description | Code | FY 2025-2026 | FY 2026-2027 |
|---|----------------|---------------------|---------------------|
| | | Budget | Estimated Budget |
| Summary | | | |
| Grand Total Budget | Code | FY 2025-2026 | FY 2026-2027 |
| | | | 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 | -69,900 |
| Allocations from Reserve Funds | | 58,150 | 69,900 |
| Total Adjusted Net | | 0 | 0 |
| Appropriations for Contingencies | 1033.03 | 561,690 | 578,750 |

Projected Equity

| Beginning Assigned | Code | FY 2025-2026 | FY 2025-2026 | FY 2025-2026 |
|--|-------------|-------------------|-----------------------|--------------------------|
| | | 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.

Paradise Recreation and Park District
FUND ACCOUNT TOTALS

25-06-1-546
 EXHIBIT B

| PRPD CODE | COUNTY FUND | DESCRIPTION | CURRENT BALANCE 5/31/2025 | EST. STARTING BALANCE 7/1/2025 | EST. ENDING BALANCE 6/30/2026 |
|---|----------------|-------------------------------|---------------------------------|--------------------------------------|-------------------------------------|
| TREASURY RESERVE FUNDS: | | | | | |
| 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 |
| Total Treasury Reserve Funds | | | 610,000 | 60,000 | 60,000 |
| DESIGNATED FUNDS: | | | | | |
| <u>Investment Reserves:</u> | | | | | |
| 1033.01 | * | CalPERS 115 Trust | 7,931 | 3,440 | 6,881 |
| | | Capital Improvement & | | | |
| 1033.02 | * | Acquisition | 10,460,374 | 13,784,568 | 10,408,108 |
| 1033.03 | * | Current Operations | 4,511,651 | 4,540,193 | 4,465,903 |
| | | Designated Projects/Special | | | |
| 1033.04 | * | Use/Grant Matching | 1,054,144 | 1,100,000 | 715,000 |
| 1033.05 | * | Future Operations | 20,232,496 | 18,000,000 | 18,540,000 |
| 1033.06 | * | Technology | 159,811 | 150,000 | 145,000 |
| 1033.07 | * | Vehicle Fleet & Equipment | 819,544 | 770,000 | 633,100 |
| Total Investment Reserve Funds | | | 37,245,951 | 38,348,202 | 34,913,992 |
| <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 | 52,427 | 52,500 | 3,550 |
| Total Designated Treasury Funds | | | 112,536 | 112,700 | 60,960 |
| Total Designated Funds | | | 37,358,487 | 38,460,902 | 34,974,952 |
| IMPACT FEES: | | | | | |
| 1120 | 2520 | Sub Division Fees | 9,911 | 10,000 | 10,300 |
| 1126 | 2526 | Incorp. Park Acquisition | 211,238 | 211,300 | 67,640 |
| 1127 | 2527 | Incorp. Park Development | 618,344 | 618,400 | 606,960 |
| 1128 | 2528 | Incorp. District Facilities | 648 | 700 | -79,270 |
| Total Incorporated Impact Fees | | | 830,230 | 830,400 | 595,330 |
| 1121 | 2521 | Unincorp Park Acquisition | 44,184 | 44,200 | 15,530 |
| 1122 | 2522 | Unincorp. Park Development | 154,078 | 154,100 | 107,730 |
| 1124 | 2524 | Unincorp. District Facilities | 58,551 | 58,600 | 12,360 |
| Total Unincorporated Impact Fees | | | 256,814 | 256,900 | 135,620 |
| Total Impact Fees | | | 1,096,954 | 1,097,300 | 741,250 |
| TOTAL FUNDS | | | 39,065,441 | 39,618,202 | 35,776,202 |

Notes: * No County Fund account number.

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



Paradise Recreation & Park District

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Resolution #25-06-2-547

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 2025-2026.

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 2025-2026 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 | 274,600 | |
| Impact & Development | 1119 | 1,177,300 | |
| Reserves | 1033 | 37,763,236 | Maximum Reserve |
| CalPERS 115 Trust | 1033.01 | 8,000 | 500,000 |
| Capital Improvement & Acquisition | 1033.02 | 11,755,236 | 25,000,000 |
| Current Operations | 1033.03 | 6,000,000 | 8,000,000 |
| Designated Project/Special Use/Grant Matching | 1033.04 | 1,100,000 | 1,500,000 |
| Future Operations | 1033.05 | 18,000,000 | 25,000,000 |
| Technology | 1033.06 | 150,000 | 150,000 |
| Vehicle Fleet & Equipment | 1033.07 | 750,000 | 1,000,000 |
| Total | | 39,275,136 | |

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 11th day of June 2025, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

 Al McGreehan, Chairperson

 John Stonebraker, Secretary

Exhibit A
Resolution #25-06-2-547

Paradise Recreation and Park District

2025-2026
ACCUMULATIVE CAPITAL OUTLAY RESERVE
(Obligated)

*** 360 STRUCTURES AND IMPROVEMENTS**

| STRUCTURES AND IMPROVEMENTS | | Obligated |
|---|-----------|------------------|
| 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/> | | |
| TOTAL STRUCTURES, IMPROVEMENTS, AND EQUIPMENT: | \$ | 56,700 |

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



Paradise Recreation & Park District

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Exhibit B
Resolution #25-06-2-547

To: Graciela Gutierrez, Auditor-Controller
From: Paradise Recreation and Park District
Date: June 11, 2025
Subject: Provision for Reserves for Fiscal Year 2025-2026

Please make reserve provisions for the 2025-2026 budget year as follows for the Paradise Recreation and Park District:

| <i>DESCRIPTION</i> | <i>BALANCE 6/30/24</i> | <i>DECREASE OR CANCEL</i> | <i>INCREASE OR NEW RESERVES</i> | <i>TOTAL 2025-2026 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 |
| TOTAL RESERVES: | \$60,000.00 | \$0 | \$0 | \$60,000.00 |

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

Al McGreehan, Chairperson

John Stonebraker, Secretary

Paradise Recreation and Park District
Board of Directors Regular Meeting
Terry Ashe Recreation Center
May 14, 2025

MINUTES

1. CALL TO ORDER:

Board Chairperson McGreehan called the Regular Meeting of the Paradise Recreation and Park District Board of Directors to order at 6:00 p.m.

1.1 PLEDGE OF ALLEGIANCE:

Chairperson McGreehan led the Pledge of Allegiance.

1.2 ROLL CALL:

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

PRPD STAFF:

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

1.3 WELCOME GUESTS:

Chairperson McGreehan welcomed guests.

Present: Chris Rauen, Eddie Alvarado, Ken Taylor, Cara Warren-Boyd, Maria Badilla

2. PUBLIC COMMENT: None

3.1. Board Minutes: Regular Meeting of April 9, 2025

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

Check # 58602 – 58729 and ACHs

3.3. Lower Clark Road Property – Temporary Construction Easement (TCE) with Caltrans (Applicant) –The Applicant would like to renew a TCE to complete work on Hwy 191 (Clark Road). While staff have some outstanding questions, given the short time frame and urgency to complete construction on Highway 191, and minimal financial benefit or cost, staff does not recommend delay. Recommendation: Authorize the District Manager to complete the TCE with the Applicant.

3.4. Neighbor-to-Neighbor (N2N) Subgrantee Agreements with 1) the Paradise Art Center and 2) the Paradise Ridge Chamber of Commerce – At the October 9, 2024, meeting, the BOD approved a streamlined process for Subgrantee Agreements with partners under the N2N grant. Staff seek BOD authorization with a new partner (Paradise Art Center) and an adjustment for an existing Subgrantee (Paradise Ridge Chamber of Commerce). Recommendation: Authorize the District Manager to execute Agreements with applicants.

3.5. Information Items (Acceptance only):

A. Safety Committee Meeting of April 17, 2025.

MOTION: Approve Consent Agenda items 3.2 and 3.4 and 3.5 **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote:** AYES: 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

Items pulled from Consent Agenda

3.3 Lower Clark Road Property – Temporary Construction Easement (TCE) with Caltrans (Applicant) –The Applicant would like to renew a TCE to complete work on Hwy 191 (Clark Road). While staff have some outstanding questions, given the short time frame and urgency to complete construction on Highway 191, and minimal financial benefit or cost, staff does not recommend delay. **Recommendation:** Authorize the District Manager to complete the TCE with the Applicant.

MOTION: Approve item 3.3. **MADE BY:** Bellefeuille. **SECOND:** Stonebraker. **Roll Call Vote:** AYES: 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

4. COMMITTEE REPORTS

4.1. Personnel Committee (April 17, 2025). - The committee met in Closed Session to discuss Employee Wage and Salary Negotiation and the District Managers Evaluation and Employment Agreement.

4.2. Finance Committee (April 30, 2025) – The committee met to review the FY 2025-26 Draft Preliminary Budget and Capital Improvement Projects Budget.

5. OLD BUSINESS- NONE

6. NEW BUSINESS

6.1. Cooperator Agreement Between Paradise Recreation and Park District (PRPD) and Golden Feather Unified School District (GFUSD). – Over the past few months, PRPD and GFUSD staff have explored options for PRPD to provide summer programming at Spring Valley School. GFUSD will compensate PRPD (up to \$56,000) for program delivery that will serve up to 37 students. Programs will begin in June; however, staff preparation will need to occur in the next few weeks, making timely approval critical. Legal counsel will review the final agreement. **Recommendation:** *Authorize the District Manager to finalize the agreement upon legal review.*

MOTION: Authorize the District Manager to finalize the agreement upon legal review. **MADE BY:** Stonebraker. **SECOND:** Rodowick. **Roll Call Vote:** AYES: 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

6.2 Noble Park - Temporary Construction Easement (TCE) with Pacific Gas and Electric Company (PG&E, Applicant). – Applicant reached out to the District regarding a TCE on a portion of the undeveloped Noble Park Property (County Assessor’s Parcel Numbers 050-230-060 and 050-230-082) on Pentz Road. The TCE supports underground utility projects along the Pentz corridor. Applicant will pay the District an estimated \$27,840 as compensation. **Recommendation:** *Authorize the District Manager to finalize the agreement with Applicant upon legal review.*

MOTION: Authorize the District Manager to finalize the agreement with Applicant upon legal review. **MADE BY:** Bellefeuille. **SECOND:** Rodowick. **Roll Call Vote:** **AYES:** 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

6.3 Approve the Fiscal Year (FY) 2025-2026 Preliminary Budget and Set Public Hearing Date.
 –The PRPD Board of Directors will consider adopting the FY 2025-2026 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 11, 2025.*

Public Comment: Citizen Rauen

MOTION: Approve the Preliminary Budget as amended and set a Public Hearing Date for June 11, 2025. **MADE BY:** Rodowick. **SECOND:** Stonebraker. **Roll Call Vote:** **AYES:** 5 (McGreehan, Bellefeuille, Stonebraker, Anderson, Rodowick). **NOES:** 0. **ABSENT:** 0.

7. REPORTS:

7.1. District Report

Public Comment: Citizen Rauen and Citizen Warren-Boyd

7.2 Status Report on Camp Fire Rebuild - Remaining Insurance-Related Tasks (Information Only)

The meeting went into a short break at 8:00 PM and reconvened at 8:06 PM.

8. CLOSED SESSION:

The meeting went into Closed Session at 8:06 PM to discuss:

8.1 The Board will meet in Closed Session pursuant to California Government Code: 54957(b)(1), Public Employee Performance Evaluation- District Manager Evaluation.

The meeting resumed at 8:46 PM. Chairperson Anderson gave a brief report on both Closed Session items.

9. BOARD COMMENT:

Comments were made by Director Rodowick, Vice-Chairperson Bellefeuille, Secretary Stonebraker, and Chairperson McGreehan.

10. ADJOURNMENT:

Chairperson McGreehan adjourned the meeting at 8:47 p.m. until the next Regular Board meeting, scheduled for June 11, 2025, at 6:00 p.m. at the Terry Ashe Recreation Center.

Al McGreehan, Chairperson

John Stonebraker, 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 |
|-------------------------|------------|------|---------------------------------------|---------------------|------------------|--------------|-----------|--------|
| ***** 058778-058792 | 5/14/2025 | | Payroll Summary | 14,722.11 | | | 14,722.11 | |
| ***** Direct Deposit | 5/14/2025 | | Payroll Summary | 39,850.81 | | | 39,850.81 | |
| ***** 058831-058846 | 5/28/2025 | | Payroll Summary | 13,731.46 | | | 13,731.46 | |
| ***** Direct Deposit | 5/28/2025 | | Payroll Summary | 37,455.84 | | | 37,455.84 | |
| 058730 | 5/2/2025 | | VOYA INSTITUTIONAL TRUST CO | 550.00 | | | 550.00 | |
| 058731 | 5/2/2025 | | MISSION SQUARE RETIREMENT | 1,682.69 | | | 1,682.69 | |
| 058732 | 5/2/2025 | | PARADISE RECREATION & PARK DIS | 1,827.87 | | | 1,827.87 | B |
| 058733 | 5/2/2025 | | PARADISE RECREATION & PARKS | 37,844.83 | | | 37,844.83 | A |
| 058734 | 5/2/2025 | | KELLER SUPPLY COMPANY | | 6,258.41 | | 6,258.41 | |
| 058735 | 5/2/2025 | | IRAYZ MOVEMENT | | 330.00 | | 330.00 | N2N |
| 058736 | 5/2/2025 | | APPLIED TESTING CONSULTANTS | | 2,693.50 | | 2,693.50 | |
| 058737 | 5/2/2025 | | ICF JONES & STOKES INC | | 9,769.76 | | 9,769.76 | C |
| 058738 | 5/2/2025 | | PARADISE PINES POA | | 125.00 | | 125.00 | N2N |
| 058739 | 5/2/2025 | | COMCAST | | 103.03 | | 103.03 | |
| 058740 | 5/2/2025 | | PARADISE IRRIGATION DISTRICT | | 2,439.46 | | 2,439.46 | |
| 058741 | 5/2/2025 | | WEX BANK | | 2,315.59 | | 2,315.59 | |
| 058742 | 5/2/2025 | | MATHEWS READYMIX LLC | | 2,049.95 | | 2,049.95 | |
| 058743 | 5/2/2025 | | VERIZON WIRELESS | | 95.12 | | 95.12 | |
| 058744 | 5/2/2025 | | AT&T | | 1,357.84 | | 1,357.84 | |
| 058745 | 5/2/2025 | | CPRS | | 1,020.00 | | 1,020.00 | |
| 058746 | 5/2/2025 | | CHRISTENSEN TELECOMMUNICATIONS INC | | 307.61 | | 307.61 | |
| 058747 | 5/2/2025 | | TIFFANY ANDERSON | | 720.00 | | 720.00 | Refund |
| 058748 | 5/2/2025 | | FGL ENVIRONMENTAL | | 125.00 | | 125.00 | |
| 058749 | 5/2/2025 | | FROM THE GROUND UP FARMS INC | | 1,083.56 | | 1,083.56 | N2N |
| 058750 | 5/2/2025 | | DE LAGE LANDEN FINANCIAL SERVICES INC | | 225.38 | | 225.38 | |
| 058751 | 5/2/2025 | | CANON FINANCIAL SERVICES INC | | 308.59 | | 308.59 | |
| 058752 | 5/2/2025 | | RENTAL GUYS CHICO | | 422.84 | | 422.84 | |
| 058753 | 5/2/2025 | | TANNER STAUSS | | 140.00 | | 140.00 | Refund |
| 058754 | 5/9/2025 | | THOMAS ACE HARDWARE | | 2,631.14 | | 2,631.14 | |
| 058755 | 5/9/2025 | | O'REILLY AUTO PARTS | | 224.43 | | 224.43 | |
| 058756 | 5/9/2025 | | FOOTHILL MILL & LUMBER CO | | 683.76 | | 683.76 | |
| 058757 | 5/9/2025 | | PAYLESS BUILDING SUPPLY | | 192.33 | | 192.33 | |
| 058758 | 5/9/2025 | | MJB WELDING SUPPLY | | 190.37 | | 190.37 | |
| 058759 | 5/9/2025 | | IRAYZ MOVEMENT | | 55.00 | | 55.00 | N2N |
| 058760 | 5/9/2025 | | FROM THE GROUND UP FARMS INC | | 3,038.00 | | 3,038.00 | N2N |
| 058761 | 5/9/2025 | | KEVIN SHARRAH DESIGNS | | 4,440.50 | | 4,440.50 | |
| 058762 | 5/9/2025 | | JC NELSON SUPPLY CO | | 931.34 | | 931.34 | |
| 058763 | 5/9/2025 | | TRI FLAME PROPANE | | 323.30 | | 323.30 | |
| 058764 | 5/9/2025 | | STONE RIDGE TERMITE & PEST | | 150.00 | | 150.00 | |
| 058765 | 5/9/2025 | | ARMED GUARD PRIVATE SECURITY INC | | 840.00 | | 840.00 | |
| 058766 | 5/9/2025 | | CHICO STATE ENTERPRISES | | 2,439.90 | | 2,439.90 | |
| 058767 | 5/9/2025 | | ELAN FINANCIAL SERVICES | | 446.81 | | 446.81 | |
| 058768 | 5/9/2025 | | KELLY MUNSON | | 84.26 | | 84.26 | |
| 058769 | 5/9/2025 | | MYAH POE | | 81.69 | | 81.69 | |
| 058770 | 5/9/2025 | | DAVID AZEVEDO | | 100.00 | | 100.00 | Refund |
| 058771 | 5/9/2025 | | FERMIN RODRIGUEZ | | 100.00 | | 100.00 | Refund |
| 058772 | 5/9/2025 | | KHRYSTIE SHOEMAKER | | 100.00 | | 100.00 | Refund |
| 058773 | 5/9/2025 | | MARK BAKER | | 100.00 | | 100.00 | Refund |

| CHECK | ISSUE DATE | VOID | PAYEE | SALARY AND BENEFITS | SERVICE SUPPLIES | FIXED ASSETS | NET CHECK | NOTES |
|--------|------------|------|---|---------------------|------------------|--------------|-----------|--------|
| 058774 | 5/9/2025 | | CRISTINA COOK | | 48.80 | | 48.80 | Refund |
| 058775 | 5/9/2025 | | DAWN JONES | | 100.00 | | 100.00 | Refund |
| 058776 | 5/9/2025 | | DONNA VIDAL | | 100.00 | | 100.00 | Refund |
| 058777 | 5/9/2025 | | ALPINE PORTABLE TOILET SREVICES LLC | | 930.00 | | 930.00 | |
| 058793 | 5/16/2025 | | VOYA INSTITUTIONAL TRUST CO | 550.00 | | | 550.00 | |
| 058794 | 5/16/2025 | | MISSION SQUARE RETIREMENT | 1,682.69 | | | 1,682.69 | |
| 058795 | 5/16/2025 | | FRANCHISE TAX BOARD | 408.08 | | | 408.08 | |
| 058796 | 5/16/2025 | | BEARING BELT CHAIN | | 307.33 | | 307.33 | |
| 058797 | 5/16/2025 | | INDUSTRIAL POWER PRODUCTS | | 567.79 | | 567.79 | |
| 058798 | 5/16/2025 | | IRAYZ MOVEMENT | | 55.00 | | 55.00 | N2N |
| 058799 | 5/16/2025 | | PARADISE RECREATION & PARKS | 39,850.81 | | | 39,850.81 | A |
| 058800 | 5/16/2025 | | VERIZON WIRELESS | | 831.84 | | 831.84 | |
| 058801 | 5/16/2025 | | DOG WASTE DEPOT | | 210.20 | | 210.20 | |
| 058802 | 5/16/2025 | | NORMAC INC | | 117.95 | | 117.95 | |
| 058803 | 5/16/2025 | | ROMTEC | | 63,794.99 | | 63,794.99 | D |
| 058804 | 5/16/2025 | | UMPQUA BANK | | 10,597.68 | | 10,597.68 | |
| 058805 | 5/16/2025 | | MELTON SESIGN GROUP | | 3,575.00 | | 3,575.00 | |
| 058806 | 5/16/2025 | | FEATHER RIVER ELECTRIC MOTORS | | 1,826.73 | | 1,826.73 | |
| 058807 | 5/16/2025 | | STREAMLINE | | 440.00 | | 440.00 | |
| 058808 | 5/16/2025 | | BUTTE COUNTY NEAL ROAD LANDFILL | | 126.15 | | 126.15 | |
| 058809 | 5/16/2025 | | NORTHSTATE AGGREGATE INC | | 54.38 | | 54.38 | |
| 058810 | 5/16/2025 | | ROECOLOGY BUTTE COLUSA COUNTIES | | 244.08 | | 244.08 | |
| 058811 | 5/16/2025 | | RCAC | | 16,541.35 | | 16,541.35 | E |
| 058812 | 5/16/2025 | | EMPLOYMENT DEVELOPMENT DEPARTMENT UNEM | | 1,112.01 | | 1,112.01 | |
| 058813 | 5/16/2025 | | ALHAMBRA | | 197.83 | | 197.83 | |
| 058814 | 5/23/2025 | | HUMANA INSURANCE CO | 916.32 | | | 916.32 | |
| 058815 | 5/23/2025 | | STEVE CULLETON | | 48.80 | | 48.80 | Refund |
| 058816 | 5/23/2025 | | ANTOINETTE PEPPLER | | 175.00 | | 175.00 | Refund |
| 058817 | 5/23/2025 | | SHAY HAVERTY | | 20.00 | | 20.00 | Refund |
| 058818 | 5/23/2025 | | FROM THE GROUND UP FARMS INC | | 1,228.70 | | 1,228.70 | N2N |
| 058819 | 5/23/2025 | | IRAYZ MOVEMENT | | 165.00 | | 165.00 | N2N |
| 058820 | 5/23/2025 | | KELLY MUNSON | | 221.00 | | 221.00 | |
| 058821 | 5/23/2025 | | KELLER SUPPLY COMPANY | | 3,236.59 | | 3,236.59 | |
| 058822 | 5/23/2025 | | NORTHERN RECYCLING & WASTE SERVICES LLC | | 1,398.40 | | 1,398.40 | |
| 058823 | 5/23/2025 | | COMCAST | | 1,944.38 | | 1,944.38 | |
| 058824 | 5/23/2025 | | DEL ORO WATER COMPANY | | 105.24 | | 105.24 | |
| 058825 | 5/23/2025 | | GLOBAL OFFICE INC | | 191.01 | | 191.01 | |
| 058826 | 5/23/2025 | | EXTRA SELF STORAGE | | 1,634.00 | | 1,634.00 | |
| 058827 | 5/23/2025 | | CHICO ENVIRONMENTAL | | 4,000.00 | | 4,000.00 | |
| 058828 | 5/23/2025 | | PARADISE POLICE DEPARTMENT ALARM UNIT | | 91.16 | | 91.16 | |
| 058829 | 5/23/2025 | | PG&E | | 9,496.92 | | 9,496.92 | |
| 058830 | 5/23/2025 | | LUCAS BLAIR | | 745.39 | | 745.39 | |
| 058847 | 5/30/2025 | | PRINCIPAL LIFE INSURANCE COMPA | 219.67 | | | 219.67 | |
| 058848 | 5/30/2025 | | VOYA INSTITUTIONAL TRUST CO | 550.00 | | | 550.00 | |
| 058849 | 5/30/2025 | | MISSION SQUARE RETIREMENT | 1,682.69 | | | 1,682.69 | |
| 058850 | 5/30/2025 | | FRANCHISE TAX BOARD | 408.07 | | | 408.07 | |
| 058851 | 5/30/2025 | | PARADISE RECREATION & PARK DIS | 1,227.56 | | | 1,227.56 | |
| 058852 | 5/30/2025 | | PARADISE RECREATION & PARKS | 37,455.84 | | | 37,455.84 | B A |
| 058853 | 5/30/2025 | | KELLER SUPPLY COMPANY | | 2,831.58 | | 2,831.58 | |
| 058854 | 5/30/2025 | | JC NELSON SUPPLY CO | | 1,610.01 | | 1,610.01 | |
| 058855 | 5/30/2025 | | PAPE MACHINERY INC | | 69.90 | | 69.90 | |
| 058856 | 5/30/2025 | | AT&T | | 1,355.74 | | 1,355.74 | |
| 058857 | 5/30/2025 | | WEX BANK | | 2,038.00 | | 2,038.00 | |
| 058858 | 5/30/2025 | | PARADISE IRRIGATION DISTRICT | | 2,678.59 | | 2,678.59 | |
| 058859 | 5/30/2025 | | VERIZON WIRELESS | | 94.91 | | 94.91 | |
| 058860 | 5/30/2025 | | KEN'S PARADISE HITCH & WELD | | 266.44 | | 266.44 | |
| 058861 | 5/30/2025 | | COMCAST | | 103.03 | | 103.03 | |
| 058862 | 5/30/2025 | | ODP BUSINESS SOLUTIONS LLC | | 834.62 | | 834.62 | |
| 058863 | 5/30/2025 | | EXECUTIVE HOMES | | 123.00 | | 123.00 | |

| CHECK | ISSUE DATE | VOID | PAYEE | SALARY AND BENEFITS | SERVICE SUPPLIES | FIXED ASSETS | NET CHECK | NOTES |
|--------|------------|------|-------------------------|---------------------|------------------|--------------|-----------|--------|
| 058864 | 5/30/2025 | | HANA CONSTERDINE | | 45.00 | | 45.00 | Refund |
| 058865 | 5/30/2025 | | PARADISE CHOCOLATE FEST | | 794.00 | | 794.00 | Refund |
| 058866 | 5/30/2025 | | LISA VARGUS | | 180.00 | | 180.00 | Refund |
| 058867 | 5/30/2025 | | IRAYZ MOVEMENT | | 165.00 | | 165.00 | N2N |
| ACH | 5/2/2025 | | ACH STATE PR TAX | 2,370.59 | | | 2,370.59 | |
| ACH | 5/2/2025 | | ACH FED PR TAX | 15,252.94 | | | 15,252.94 | |
| ACH | 5/2/2025 | | ACH CALPERS | 9,805.89 | | | 9,805.89 | |
| ACH | 5/2/2025 | | ACH CALPERS | 3,938.25 | | | 3,938.25 | |
| ACH | 5/9/2025 | | ACH CALPERS | 11,176.28 | | | 11,176.28 | |
| ACH | 5/9/2025 | | ACH CALPERS | 586.10 | | | 586.10 | |
| ACH | 5/9/2025 | | ACH CALPERS | 9,989.44 | | | 9,989.44 | |
| ACH | 5/9/2025 | | ACH CALPERS | 200.00 | | | 200.00 | |
| ACH | 5/16/2025 | | ACH STATE PR TAX | 2,470.25 | | | 2,470.25 | |
| ACH | 5/16/2025 | | ACH FED PR TAX | 16,100.20 | | | 16,100.20 | |
| ACH | 5/26/2025 | | ACH CALPERS | 10,049.21 | | | 10,049.21 | |
| ACH | 5/26/2025 | | ACH CALPERS | 3,938.25 | | | 3,938.25 | |

| | | | | | | | | |
|---------------|--|--|--|-------------------|-------------------|-------------|-------------------|--|
| TOTALS | | | | 212,734.52 | 188,713.99 | 0.00 | 401,448.51 | |
|---------------|--|--|--|-------------------|-------------------|-------------|-------------------|--|

| | | | | | | | | |
|---------------------|--|--|--|-------------------|-------------------|-------------|-------------------|--|
| GRAND TOTALS | | | | 241,188.09 | 188,713.99 | 0.00 | 429,902.08 | |
|---------------------|--|--|--|-------------------|-------------------|-------------|-------------------|--|

Refunds = 2,771.60

Notes:

- N2N Neighbor to Neighbor
- A) Transferring funds to the Five Star Bank account for direct deposit payroll
- B) FSA employee benefit payment
- C) Consultant work on OHV grant
- D) Aquatic Center rebuild
- E) Consultant work on OPR grant for Jan - Mar

Staff Report

June 11, 2025



DATE: 5/20/2025
 TO: Board of Directors (BOD)
 FROM: Kristi Sweeney, Assistant District Manager
 SUBJECT: Neighbor-to-Neighbor (N2N) Subgrantee Agreement with SkyCave Arts LLC (Applicant).

Report in Brief

At the regularly scheduled October 9, 2024 meeting, the BOD authorized the District Manager to develop and execute a streamlined process for Subgrantee Agreements with twelve identified partner organizations with Neighbor-to-Neighbor (N2N) grant funded proposals. The BOD had previously authorized the District Manager to execute N2N partner Subgrantee Agreements up to \$5,000. Continuing with this effort, Staff seek BOD authorization for a new partner, SkyCave Arts LLC (Applicant), more than \$5,000. Staff note that the Subgrantee Agreement project totals and not to exceed budgets are the maximum allowed under agreement without further Board action and explicitly provide no guarantee that partners will receive the total number of projects or the total budget. Staff and grant administrators review and approve each project proposal from applicants.

Recommendation: *Authorize the District Manager to execute sub-grantee Agreement with applicant.*

Table 1. Potential Subgrantee and Anticipated Number and Type of Proposals and an Estimated Not-To-Exceed Amount.

| Subgrantee | Proposals Number | Proposal Type | Not-to-Exceed Budget |
|------------------|------------------|--|----------------------|
| SkyCave Arts LLC | 5 | Community Workshops, Events, Art Classes | \$40,000 |

Attachments: None

6/4/2025

- Graffiti on storage shed at Aquatic Park.-Weekend of 4/29/2025
- ATV was used in the playground area at Paradise Lake.- 5/7/2025

d. WORKERS' COMPENSATION REPORTS:

- Workers Compensation Open Detail Report since April 30, 2025
 - Open Claim for 4A2207P8RB50001
 - Open Claim for 4A23036N0290001

4. MISCELLANEOUS:

Next Safety Meeting Date: June 19, 2025, at 8:30 a.m.

Facilitator: Sarah Hoffman

Adjourned: 8:58 AM

Sarah Hoffman, Safety Committee Secretary

Date:

cc: CAPRI
PRPD Board

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/Safety Committee/2025/SC_25.0515/25.0515.SC.Minutes.Draft.docx

Personnel Committee Report

May 16, 2025



DATE: 5/19/2025
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: May Personnel Committee Report

Attendance: Committee Chair, Bellefeuille; Committee Member, Steve Rodowick
 PRPD Staff: Dan Efseaff, District Manager; Sarah Hoffman, Administrative Assistant III

The meeting was called to order at 3:10 PM.

The Committee met to:

1. Review Classification Compensation Study

District Manager briefly discussed this item, and the committee received copies to review and provide questions and comments to staff.

2. Discuss District Medical Benefit options

Administrative Assistant III Hoffman refreshed the Board on this item that was talked about back in early 2024. She stated that the District is revisiting this item and will investigate developing the information required to consider switching providers. The District is looking at options to provide similar or better benefits at reduced costs.

3. Review of District Managers' Goals for 2026

There was brief discussion on this item and staff will provide the revised goals to the Board chair. The District will report on the evaluation and goals as part of the June 11, 2025, Board of Directors meeting

The meeting adjourned at 4:09 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Personnel/2025/PC_25.0516/PC.Report.25.0516.docx
 6/5/2025

Staff Report

May 27, 2025



DATE: 5/29/2025
 TO: Board of Directors
 FROM: Sarah Hoffman, Administrative Assistant III
 SUBJECT: May Recreation and Park Committee Report

Attendance:

Committee Members: Robert Anderson, Chair; Al McGreehan, Member
 PRPD Staff Present: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; Sarah Hoffman, Administrative Assistant III

Guest: Chris Rauen

The meeting convened at 1:04 PM.

The Committee met to:

1. Discuss CHIP Land Dedication and Impacts

District Manager Efseaff introduced the item, and the committee had a discussion on it. The committee Chair then asked for further information at the next meeting.

2. Discuss Butte Creek Canyon Property (McCord)

District Manager Efseaff gave a brief update on this item.

3. Project Updates

District Manager Efseaff and Assistant District Manager Sweeney updated members on various active projects.

The meeting adjourned at 2:40 PM.

https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Rec.Park/2025/RPC.25.0527/RPC.Report_25.0527.docx
 6/5/2025



Paradise Recreation & Park District

6626 Skyway
 Paradise, CA 95969
 Email: info@ParadisePRPD.com

Phone: 530-872-6393
 Fax: 530-872-8619
 Website: www.ParadisePRPD.com

Resolution #25-06-3-548

FISCAL YEAR 2025-26 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 2025-26 PRPD Appropriation Limit.

NOW, THEREFORE BE IT RESOLVED, that the Fiscal Year 2025-2026 PRPD Appropriation Limit is \$8,018,169

PASSED AND ADOPTED by the Board of Directors of the Paradise Recreation and Park District on the 11th day of June 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

 AL McGreehan, Chairperson

Attest:

 John Stonebraker, Secretary

Staff Report**June 11, 2025**

DATE: 6/4/2025
 TO: Board of Directors (BOD)
 FROM: Sarah Hoffman, Board Clerk
 SUBJECT: Compliance with Proposition #4 (Resolution 25-06-3-548)

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 2025-26 appropriation limit is as follows: (Information provided by the State of California Department of Finance, May 2025 at www.dof.ca.gov (see Statewide Responsibilities / Research / Demographic Research Unit, Price and Population factors used for Appropriations Limit calculations.)

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

Per Capita Personal Income 6.44

- b. Population Percentage Change: The attached city and county population percentage changes were prepared pursuant to Sections 2227 and 2228 of the Revenue and Taxation Code and are calculated as of January 1, 2025. The change from January 1, 2024, to January 1, 2025, is used in setting the 2025-26 appropriation limit. The percent factor to be used is the Butte County Paradise figure of 7.83.

- c. Growth Factor Example:

| | | |
|------------------|---------------------------|--------|
| Price: | 6.44 converted to a ratio | 1.0644 |
| Population: | 7.83 converted to a ratio | 1.0783 |
| Ratio of Change: | 1.0644 x 1.0783 | 1.1477 |

The change factor of 1.1477 is to be applied to the FY 2024-25 appropriation limit of \$6,986,035.00.

This means that the actual revenues from the Proceeds of Taxes cannot exceed \$8,018,169 for the FY 2025-26 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 2025-26 is \$1,331,000, which is below this appropriation limit.



May 2025

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code Section 2228 provides additional information regarding the appropriations limit. Article XIII B, Section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

JOE STEPHENSHAW
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

May 2025

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

| Fiscal Year (FY) | Percentage change over prior year |
|---------------------|--------------------------------------|
| 2025-26 | 6.44 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
 Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

District Report

Meeting Date: June 11, 2025



DATE: 6/4/2025
 TO: PRPD Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: Monthly District Report

Monthly Report

1. Updates

- a. California Association of Recreation and Park Districts (CARPD) Award – The District received the CARPD Community Landmark Award for Bille Park. CARPD recognized public park facilities that have served communities for 30 or more years. The award honors facilities that are at the core of recreation and park activities for diverse users and provides a wide-range of experiences and activities to the community (Figure 1).
- b. Community Disaster Loan - In June of 2020 PRPD was awarded the Community Disaster Loan (CDL). In July of the same year two drawdown requests were made for a total of \$ 461,680.00. In September of 2021 the United States Congress passed The Extending Government Funding and Delivering Emergency Assistance Act (P.L. 117-43). Which canceled the balance owed and left \$59,909.00 still available for drawdown. In October of 2021 the last amount was requested for drawdown. In May of 2025 staff submitted a request to cancel the remaining balance and was approved. The entirety of the CDL has been canceled and removed from the Liability section of PRPD's Balance Sheet.
- c. New Medical Insurance - In April 2024, staff began looking at new medical insurance options for the District through GCI Insurance Brokers. The District Manager tasked Administrative Assistant III Sarah Hoffman with finding options that provide similar (or better) coverage at a cheaper rate than our current insurance options. Since then, several committee and District staff meetings have covered the subject. However, during the process, staff found that CalPERS medical has a very specific window for notification of withdrawing from the program. As we entered into the notification window for 2026, the District is now reentering this discussion and would like to move forward with moving to a new medical benefit option. Staff presented updated information at the last personnel committee meeting and will be seeking additional information from the insurance broker, CALPERS and the notification process, and retiree uses of District insurance. Depending on the answers to these questions, Staff will bring this back to the Personnel Committee and BOD for further consideration.

2. Administrative and Visitor Services

- a. District Manager Evaluation - At the May 14, 2025, meeting, the BOD provided an evaluation and discussed the goals for the next evaluation period. The BOD determined that the District Manager's overall performance rating as Exceeds and Meets Expectations (Attachment A).

3. Finance

- a. Routine Reports – Balance Sheet (Attachment A), Year to Date (YTD) Profit & Loss Budget vs. Actual (Attachment B), Monthly Profit & Loss (Attachment C), Investment and Reserve (Attachment D), Meeder Report (Attachment E), and California Class Report (Attachment F).
 - i. Insurance payment for Camp Fire: \$711,417.89
- b. Impact Fees - For the month of May, the District received a total of \$6,807.67 in impact fees.
- c. Investments –
 - i. Five Star Bank Interest deposits: Investment Money Market = \$5,103.59 and Grant Money Market = \$760.77.
 - ii. Meeder Investments: \$138,291.48
 - iii. California Class: \$3,976.54
 - iv. Tri Counties Bank Money Market: \$1,539.60

- d. Updates - Staff have submitted requested documents to the auditor for the FY 2022 – 2023 audit. Staff received a reply that they received the documents and were reviewing them.

4. Parks

- a. PRPD Pool – There was a one-week delay on opening the pool this year, due to a sensor on the heater malfunctioning. Maintenance was able to diagnose and replace it in house, which saved the District money. On the upside, the ladies' showers have been refurbished. Maintenance crews did an outstanding job, and they look as good as they originally did some 40 years ago. The pool deck borders and signage were also repainted. Park Supervisor Cobb stated, "Something I've gone by since I was honored to be the Park Supervisor, is just because something is older doesn't mean it should look old." (Figures 2 and 3)
- b. Lower Bille Park – Dean Garbin, from the Alliance For Workforce Development program reached out to the District about having workers available to help clean up any areas impacted from the heavy storms in 2024. In Lower Bille Park there was sever damage to the water feature and a very large amount of debris and mud was washed from upstream into the small pond and spillway. Unfortunately, the maintenance crew just haven't had the resources nor the time to dedicate staff to this clean up. Dean was able to secure three workers for 8 weeks to work on restoring the small pond too pre storm condition. The crew has done an incredible job and was made up of James Ray, Alex Juarez, and Gary Johnson. The Alliance For Workforce Development program was also extremely helpful on the recovery rebuilding from the Campfire and we couldn't have recovered as quickly as we did without this program. (Figure 4)
- c. Defensible Space Clearing – Maintenance crews are balancing daily routines with required defensible space clearing. This has become more challenging as the District acquires more properties, but we have great maintenance staff that step up to the challenge and with the equipment we were able to acquire through grants after the fire, we are able to do 75% in house. The District does sub-out a portion of work to keep in compliance at the end of the season. (Figures 5 through 7)

5. Recreation

- a. Ridge Hiking Association – This month's hike occurred at Butte Creek Trail in Magalia. This trail is well-shaded and follows along Butte Creek with some water access. It was great to see over 30 hikers enjoying a beautiful Saturday morning outdoors with each other and their dogs. On every hike the group will stop halfway, enjoy a snack and mingle. The next hike on June 14th will be at Lil' Falls. (Figure 8)
- b. Aquatics – The District accommodated Paradise Junior High School's PE classes for eight days of swimming during the last two weeks of May. The school sent six classes each day for instruction and open swimming. In addition to this early season rental, PRPD conducted its lifeguard training classes May 28 – June 1st to prepare new and returning staff for the upcoming season. Both the Paradise and Concow Pools will open for the season on June 9th with swimming lessons beginning June 16th.
- c. Power Wheel Derby Event – The Inaugural "Slowest Race on the Ridge" was a huge, tiny, cute success as 30 participants and their families arrived at Bille Park to drive their Power Wheels around the meadow, through the picnic area, and into their pit stop for some tuning up and polishing of their slick rides. Well received as an event tailored for 3 – 5-year-olds, more spaces will be open for next year as this event was at capacity. (Figures 9 and 10)
- d. Astronomy at the Lake Event – Sold OUT! Over 50 participants joined Rec Staff at the first Astronomy event for the 2025 season. Geese, Bald Eagles, and plenty of stars and satellites graced the event – as did a pair of Outdoor Recreation Influencers - <https://www.instagram.com/gwynandami/> - as part of a partnership with Explore Butte County. Staff will ensure that their review is posted to District media sites upon completion of their review. (Figures 11 and 12)
- e. Healing Trauma Through Nature – Students and Staff have wrapped up another successful, safe, semester. Excited to get out on the trails and into nature with Ridge youth, the HTTN program continues to serve with field trips and epic experiences.
- i. Mesa Vista School – Students joined staff for a bike ride through Bidwell Park and wrapped up their semester with a visit to Paradise Lake for kayaking. (Figure 13)
 - ii. Achieve Charter School – The 8th graders joined staff for their yearly sendoff week, which included a kayaking adventure to Paradise Lake.

- iii. Butte County Community School – Staff facilitated a hiking adventure as well as a kayaking trip to Paradise Lake.
- i. Hearthstone Middle School – Staff hosted 30 students from Hearthstone school for a sunny exciting kayaking trip to Paradise Lake. Staff were also thankful to receive feedback from Hearthstone School Administration that read "Staff brings the energy and FUN! They are upbeat and connect with kids with such ease. My students loved them! It was not uncommon to hear kids shout with enthusiasm, "CONNOORRRR!!," "JOSH HHHHHH!!," "SCOOTTT!" while out in the field. As a teacher, I love seeing them connect with other mentors, people who are positive influences in their life. Each staff member is unique in their own way, and I find it to be a great example of celebrating the beauty of our differences." (Figure 14)
- ii. BCOE Plans - In early June, staff are meeting with BCOE Administration to discuss HTTN trips for the next school year.
- iii. Elements Program – Continuing to gain momentum, the Elements crew has an exciting summer of programming ahead of them
 - 1) Terrain Park Climbing – bouldering and lunch at Bidwell Park
 - 2) Thomas Gorge Hike- Hiked 7 miles in the Mendocino National Forest with incredible views and learner education about flora and fauna of the area.
 - 3) Clubhouse Meeting – Planned the upcoming Sacramento River Trip

6. Outreach

- a. Paradise Perspectives Presentation – District Manager Efsseff worked with staff to provide a presentation for the Paradise Chambers, "State of the Town" meeting on 5/15/2025. Over 80 people attended the well-received event.
- b. Honey Run Covered Bridge Association (HRCBA) - After a busy early 2025, HRCBA members reached out to the District Manager about continuing collaboration discussions. As per the agreement option, the District Manager will work with HRCBA to extend the current MOU to June 30, 2026.

7. Volunteer Program

- a. Volunteer Appreciation – To show appreciation for those who have volunteered with PRPD for over a year were invited to enjoy kayaking at the lake, food, and lawn games. To start us off the American Red Cross provided free disaster preparedness training. The group was a mix of dedicated volunteers from youth groups to community members who have been with PRPD for over 4 years! Volunteers help get things done and a fun lake day is one of many ways to show appreciation. (Figures 15 and 16)
- b. Doom the Broom – This month was the last doom the broom for the season but was cancelled due to staffing and weather.
- c. Gold Nugget Comeback! – Staff is collaborating with the Gold Nugget Museum to bring back the old property on Pearson to educate community members on living history in the area. The goal is to open the walking path that connects to Aquatic Park, remove hazards, fuel reduction, and work on the native plant demonstration area for culturally significant plants.
- d. Chocolate Fest 2025 – Another year of chocolate festivities down in the books! With a new art history exhibit, kids zone, chocolatiers, raffles and so much more there was something for everyone. This year was the 20th celebration, and it was shown with community support from all beneficiaries and lots of smiles. Staff assisted with the vendors locations, event set-up, and the contests (cookie staking, ice cream eating, and pie eating). Due to limited staffing for PRPD we did not have a booth and focused on supporting contests. (Figure 17)

8. Project Development

- a. Paradise Community Center (PCC) - Staff will continue to work with PCC members on the transfer agreement and details related to the building completion and other documentation. Originally, both organizations planned for a 7/1/2025 transfer. Staff now anticipate BOD consideration in the fall for the transfer of the facility. This alters some planning for events and programming but will result in a more "turnkey" facility.
- b. Bille Park – Progress continues with the following updates: Value engineering of project and development of bid alternates coordinated with PRPD. PRPD is coordinating with PG&E to provide and deliver boulders at no cost to the project, contractor to install. The Bid Package will be submitted for PRPD review, coordination, and advertisement to invite bids. As PRPD is developing front end specifications and general conditions, we anticipated

a bid date with Fall/Winter 2025. Staff will seek BOD authorization for release when the package is ready. Staff have been advised that more favorable bidding window will occur as the construction windows close for this year.

c. Lakeridge Park:

- i. Staff and consultants are planning an overview of progress with the next Rec and Park Committee meeting. The consultant notes good progress on the Construction Documents and PRPD staff have provided comments for internal review (Phase 1).
- ii. One of the biggest unknowns is related to grading and site design revisions occurring to reduce grading quantities, at least part of this may be influenced by the potential land transfer from CHIP (discussions in process), MDG developed sketches for internal review and identified a "hinge-point" for features that may be moved if the transfer occurs. This places some of the design work on pause but could result in cost savings.
- iii. A Butte County pre-application meeting is slated for week of June 23rd. PRPD drilled holes on site (6/4/2025) as part of required infiltration studies on site.
- iv. The Electrical consultant started schematic design for Recreation Building.
- v. The Architectural consultant started schematic design for Recreation Building.
- iv. Pre-purchasing:
 - 1) PRPD has entered into agreements with MRC to pre-purchase four pieces of equipment using CMAS and the CPRS grant. MDG is working with PRPD to finalize color selection based on colors found in nature in Magalia.
 - 2) PRPD working with MDG to identify additional pre-purchase items (restroom, shade structure(s), maintenance shed, picnic tables and benches).

d. Camp Fire Recovery Projects

- i. Aquatics Center - Our construction management team (Trover Construction Project Management (TCPM) received a review from the Town in early May and addressed comments. Shooting for a quick resubmission but that is pending updates from Romtec. TCPM may be able to edit drawings and renderings to expedite resubmission if needed. TCPM is expecting proposals for the septic work for prep information. Septic and prep work may be completed in summer. Building construction is expected in fall pending Romtec's availability.
 - ii. Shop – TCPM is working with NorthStar Engineering on the description of the Phase 2 architectural so we can determine a general overall price. NorthStar is working on estimates related to architectural ballpark prices, as requested from the insurance companies. Though the costs may change with selected designs, this provides some overall cost estimates. NorthStar is under a Master Services Agreement and once the Scope of Work and preliminary costs are reviewed. Staff will finalize a task contract and proceed with the design and any use permits.
- e. General state of the industry - All of the major contractors are very busy and there has been a flurry of bids that have gone out in the last couple months. It appears it will be very busy for a while. Additionally, all the consultants, architects, engineers are extremely busy as well. This all means all phases of projects are taking longer. Tariffs are an uncertainty that the board should know poses a risk to project budgets. The best time to go to bid for PRPD's work is in the late fall and winter when contractors and subs have more free time for bidding.

9. Upcoming

- a. McCord Property - Staff members will work with consultants and landowner on due diligence tasks, which will then be reviewed by the Sierra Nevada Conservancy. The Baseline Conditions report is under review. While the BOD resolved to authorize the acquisition, staff will seek authorization of District funds and approval of general lease agreements at a future meeting.
- b. Paradise Little League (PLL) - The TOP provided an agreement for PLL review. Depending on response from both parties, the District may consider agreement(s) at an upcoming meeting.
- c. Lakeridge Park (CHIP) Housing – A draft agreement and transfer map have been shared with the Park and Recreation Committee. District staff have continued discussion with CHIP personnel and will bring updated information back to the Park and Recreation Committee in June.

Photographs



Figure 1. Director Steve Rodowick (l) and District Manager Efsaiff (r) received the CARPD award from Monica Breck (center).



Figure 2. Maintenance removed the rust and repainted the women's showers at the pool, and they are looking great.



Figure 3. The pool deck boards after they were repainted for the upcoming swim season.



Figure 4. Work Force Alliance workers cleaning up the pond at Lower Bille Park.



Figure 5. Defensible space clearing at Clark Road.



Figure 6. Defensible space clearing at Nobel Park.



Figure 7. Defensible space clearing at Drendel Circle.



Figure 8. Hikers enjoying halfway point.



Figure 9. Power Wheel Derby participants driving the path at Bille Park.



Figure 10. Drivers posing with officers from the Paradise Police Department.



Figure 11. A sold-out Astronomy on the Lake program prior to the astronomy portion.



Figure 12. Astronomy on the Lake when after the sun went down.



Figure 13. Mesa Vista School climbing trees in Bidwell Park.



Figure 14. Hearthstone Middle School finding shade under the Bille Park gazebo.



Figure 15. Group Picture at the Volunteer Appreciation Party.



Figure 16. Participants demonstrating American Red Cross lifesaving skills - Hand only CPR.



Figure 17. Ice Cream eating contest at Chocolate Fest.

Attachments:

- A. District Manager Evaluation Report
- B. Balance Sheet
- C. YTD Profit & Loss Budget vs. Actual
- D. Monthly Profit & Loss
- E. Investment and Reserve
- F. Recovery Project for the Fiscal Year
- G. California Class Report

https://paradisepd.sharepoint.com/sites/BODMeeting/Shared Documents/_BOD/2025/25.0611/2025.0611.BOD.District.Report.docx
6/5/2025

Staff Report

June 11, 2025



DATE: 5/1/2025
 TO: Board of Directors (BOD)
 FROM: Dan Efseaff, District Manager
 SUBJECT: 2025 District Manager Evaluation and Employment Agreement

Report in Brief

Starting in January 2025, Staff provided the Personnel Committee with a calendar and suggested process for evaluation of the District Manager. The Committee proceeded to collect responses from BOD members and selected PRPD (supervisors and others that work closely with the District Manager).

On 4/15/2025, the Personnel Committee provided a preliminary review for the District Manager's Performance and at the 5/7/2025 BOD meeting, presented findings to the BOD in closed session.

At that meeting, the BOD discussed the District Manager Evaluation and Employment Agreement.

The BOD provided an overall performance rating as Exceeds and Meets Expectations.

The BOD and District Manager identified the following goals for the next performance period:

1. By March 2026, develop and present an operational readiness plan for at least two new or upcoming parks/facilities, outlining staffing, programming, maintenance, and budgeting needs.
2. By May 2026, make significant, demonstrable progress (such as oversee design team completion of construction documents, applying for permits/planning process, oversee land transfer, seek construction bids, provide BOD with options for additional funding for building, etc.) on the Lakeridge Park project to fulfill the project's 2028 completion date.
3. By June 2026, continue to build a strong, supported team by focusing on professional development and workplace wellbeing. This includes creating more opportunities for cross-training and leadership within each area of the organization, exploring ways we can improve life-work balance to reduce burnout and increase job satisfaction, and hosting at least one event to show appreciation and bring the team together in a positive, low-key way.
4. By July 2026, complete and present a final, comprehensive report on all major insurance-funded projects, including outcomes, lessons learned, and final expenditures.
5. By December 2026, conduct at least two informal strategy discussions or workshops related to the Master Plan effort (build into process), provide quarterly Strategic Plan progress snapshots, and gather Board feedback on emerging priorities to inform future retreat planning, or other BOD actions.

Signed,

 Al McGreehan, Chair

____/____/____
 Date

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 5/15/2025

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Accrual Basis

PRPD
Balance Sheet
 As of May 31, 2025

| | May 31, 25 |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · 1 Tri Counties Bank Checking | 837,011.52 |
| 1003 · Five Star Bank - Payroll | 43,140.80 |
| 1005 · Petty Cash | 300.00 |
| 1008 · North Valley Community Found | 12,840.18 |
| 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 | 20,000.00 |
| 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 | 7,931.15 |
| 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 | 819,544.35 |
| Total 1033 · Investment Reserves | 37,245,950.69 |
| 1034 · US Bank (Meeder Investments) | 1,254.60 |
| 1035 · Tri Counties Bank | 522,835.56 |
| 1036 · California Class | 8,332.95 |
| 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 | 6,254.35 |
| Total 1114.2 · Recreation Donations | 15,263.28 |
| 1114.4 · General Donations | 23,541.25 |
| 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 | |

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06/03/25

Accrual Basis

PRPD
Balance Sheet
As of May 31, 2025

| | May 31, 25 |
|---|----------------------|
| 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 |
| 1810.7 · 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 |
| 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) | 43,197.26 |
| 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) | 161,009.19 |
| 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) | 94,522.50 |
| Total 1850 · CIP-Programs | 239,849.70 |
| Total 1800 · Construction in Progress | 2,093,090.33 |
| Total Fixed Assets | 6,175,482.29 |
| Other Assets | |
| 1900 · PCV Promissory Note | 300,322.00 |
| 1950 · Deferred Outflow - Pension | 369,050.00 |

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 Accrual Basis

PRPD
Balance Sheet
 As of May 31, 2025

| | May 31, 25 |
|--|----------------------|
| Total Other Assets | 669,372.00 |
| TOTAL ASSETS | 48,312,916.27 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 107,251.90 |
| Total Accounts Payable | 107,251.90 |
| Other Current Liabilities | |
| 2100 · Payroll Liabilities | |
| 2110 · Wages Payable | 78,940.02 |
| 2120 · Payroll Taxes Payable | 48,397.78 |
| 2130 · Health Benefits Payable | -22,549.79 |
| 2160 · 457 Retirement Payable | -500.00 |
| 2170 · CalPers Payable | 33,130.70 |
| 2190 · Accrued Leave Payable | |
| 2192 · Sick leave payable | 17,166.56 |
| 2193 · Vacation leave payable | 44,205.95 |
| Total 2190 · Accrued Leave Payable | 61,372.51 |
| Total 2100 · Payroll Liabilities | 198,791.22 |
| 2200 · Accrued Expenses | 11,399.92 |
| 2300 · Deposits - refundable | 1,000.00 |
| 2400 · Deferred Revenue | |
| 2430 · Deferred Inflow - Pension | 18,586.00 |
| 2440 · Deferred CIP Revenue | 200,000.00 |
| Total 2400 · Deferred Revenue | 218,586.00 |
| Total Other Current Liabilities | 429,777.14 |
| Total Current Liabilities | 537,029.04 |
| Long Term Liabilities | |
| 2700 · FEMA Community Disaster Loan | 60,454.95 |
| 2805 · CalPers Pension Liability | 542,157.00 |
| 2806 · OPEB Liability | 68,674.00 |
| Total Long Term Liabilities | 671,285.95 |
| Total Liabilities | 1,208,314.99 |
| Equity | |
| 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 |
| Total 3000 · General Fund Balances-2510 | 901,149.99 |
| 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 | 886,393.39 |
| Total 3200 · Designated Fund Balances | 1,024,225.15 |
| 3280 · Invest. in General Fixed Assets | 3,188,395.18 |
| 3900 · Retained Earnings | 40,941,892.52 |
| 3999 · Opening Balance Equity | -354,580.80 |
| Net Income | 1,403,219.24 |
| | 1,403,219.24 |

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Accrual Basis

PRPD
Balance Sheet
As of May 31, 2025

| | <u>May 31, 25</u> |
|---------------------------------------|----------------------|
| Total Equity | 47,104,601.28 |
| TOTAL LIABILITIES & EQUITY | 48,312,916.27 |

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PRPD

Profit & Loss Budget vs. Actual

06/03/25

July 2024 through May 2025

Accrual Basis

| | Jul '24 - May 25 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4100 · Tax Revenue | 1,315,565.52 | 1,186,000.00 | 129,565.52 | 110.9% |
| 4200 · Impact Fee revenue | 55,934.17 | 90,000.00 | -34,065.83 | 62.1% |
| 4300 · Program Income | 245,515.08 | 276,000.00 | -30,484.92 | 89.0% |
| 4350 · Concession & Merchandise sales | 180.00 | 1,600.00 | -1,420.00 | 11.3% |
| 4400 · Donation & Fundraising Income | 14,366.22 | 60,000.00 | -45,633.78 | 23.9% |
| 4500 · Grant Income | 625,357.29 | 1,350,000.00 | -724,642.71 | 46.3% |
| 4600 · Other Revenue | 774,303.44 | 500,000.00 | 274,303.44 | 154.9% |
| 4900 · Interest Income | 1,534,346.23 | 1,110,200.00 | 424,146.23 | 138.2% |
| Total Income | 4,565,567.95 | 4,573,800.00 | -8,232.05 | 99.8% |
| Gross Profit | 4,565,567.95 | 4,573,800.00 | -8,232.05 | 99.8% |
| Expense | | | | |
| 5000 · Payroll Expenses | | | | |
| 5010 · Wages & Salaries | 1,623,179.76 | 2,219,700.00 | -596,520.24 | 73.1% |
| 5020 · Employer Taxes | 127,326.00 | 117,800.00 | 9,526.00 | 108.1% |
| 5030 · Employee Benefits | | | | |
| 5030.1 · Retired Health Premium Employer | 16,004.40 | | | |
| 5030.2 · Admin Fee for Active | 261.93 | | | |
| 5030.3 · Admin Fee for Retired | 112.87 | | | |
| 5030 · Employee Benefits - Other | 341,422.96 | 560,000.00 | -218,577.04 | 61.0% |
| Total 5030 · Employee Benefits | 357,802.16 | 560,000.00 | -202,197.84 | 63.9% |
| 5040 · Workers Comp Expense | 136,280.00 | 110,000.00 | 26,280.00 | 123.9% |
| 5060 · Other Personnel Costs | 10,366.44 | 15,500.00 | -5,133.56 | 66.9% |
| Total 5000 · Payroll Expenses | 2,254,954.36 | 3,023,000.00 | -768,045.64 | 74.6% |
| 5100 · Program Expenses | | | | |
| 5110 · Concession & Merchandise Exp. | 183.41 | 3,000.00 | -2,816.59 | 6.1% |
| 5120 · Program Contract Labor | 7,988.50 | 124,000.00 | -116,011.50 | 6.4% |
| 5130 · Program Supplies | 25,332.94 | 51,200.00 | -25,867.06 | 49.5% |
| Total 5100 · Program Expenses | 33,504.85 | 178,200.00 | -144,695.15 | 18.8% |
| 5140 · Fundraising Expense | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 5200 · Advertising & Promotion | 2,089.17 | 17,500.00 | -15,410.83 | 11.9% |
| 5220 · Bank & Merchant Fees | 6,866.80 | 6,300.00 | 566.80 | 109.0% |
| 5230 · Contributions to Others | 12,334.00 | 25,000.00 | -12,666.00 | 49.3% |
| 5240 · Copying & Printing | 12,956.95 | 20,000.00 | -7,043.05 | 64.8% |
| 5260 · Dues, Mbrshps, Subscr, & Pubs | 33,576.71 | 40,000.00 | -6,423.29 | 83.9% |
| 5270 · Education, Training & Staff Dev | 7,939.83 | 6,700.00 | 1,239.83 | 118.5% |
| 5280 · Equip., Tools & Furn (<\$5k) | | | | |
| 5282 · Office ET&F | 2,467.88 | 9,000.00 | -6,532.12 | 27.4% |
| 5284 · Program ET&F | 4.41 | 8,400.00 | -8,395.59 | 0.1% |
| 5286 · Small Tools & Equipment | 13,729.77 | 18,600.00 | -4,870.23 | 73.8% |
| Total 5280 · Equip., Tools & Furn (<\$5k) | 16,202.06 | 36,000.00 | -19,797.94 | 45.0% |
| 5290 · Equipment Rental | 13,892.94 | 30,000.00 | -16,107.06 | 46.3% |
| 5300 · Insurance | 160,124.00 | 160,600.00 | -476.00 | 99.7% |
| 5310 · Interest Expense | 134.58 | 200.00 | -65.42 | 67.3% |
| 5320 · Miscellaneous Expense | 0.00 | 300.00 | -300.00 | 0.0% |
| 5330 · Professional & Outside services | | | | |
| 5332 · Accounting | 7,679.21 | 44,000.00 | -36,320.79 | 17.5% |
| 5334 · Legal | 8,280.00 | 11,000.00 | -2,720.00 | 75.3% |
| 5336 · Engineering | 12,644.91 | 300,000.00 | -287,355.09 | 4.2% |
| 5338 · Other Prof. & Outside Labor | 200,253.53 | 362,000.00 | -161,746.47 | 55.3% |
| Total 5330 · Professional & Outside services | 228,857.65 | 717,000.00 | -488,142.35 | 31.9% |
| 5340 · Postage & Delivery | 834.96 | 1,500.00 | -665.04 | 55.7% |
| 5350 · Rent-Facility use fees | 25,530.30 | 15,000.00 | 10,530.30 | 170.2% |
| 5360 · Repair & Maintenance | | | | |
| 5361 · Building R&M | 1,687.99 | 7,000.00 | -5,312.01 | 24.1% |

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06/03/25

Accrual Basis

PRPD
Profit & Loss Budget vs. Actual
July 2024 through May 2025

| | Jul '24 - May 25 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|----------------|
| 5362 · Equipment R&M | 9,804.61 | 18,000.00 | -8,195.39 | 54.5% |
| 5363 · General R&M | 5,013.04 | 7,000.00 | -1,986.96 | 71.6% |
| 5364 · Grounds R&M | 27,439.13 | 65,000.00 | -37,560.87 | 42.2% |
| 5365 · Pool R&M | 54,169.56 | 60,000.00 | -5,830.44 | 90.3% |
| 5366 · Vehicle R&M | 9,919.74 | 18,000.00 | -8,080.26 | 55.1% |
| 5367 · Janitorial | 11,565.52 | 18,000.00 | -6,434.48 | 64.3% |
| 5368 · Security | 5,591.65 | 4,000.00 | 1,591.65 | 139.8% |
| 5369 · Vandalism | 203.53 | 2,000.00 | -1,796.47 | 10.2% |
| Total 5360 · Repair & Maintenance | 125,394.77 | 199,000.00 | -73,605.23 | 63.0% |
| 5370 · Supplies - Consumable | | | | |
| 5372 · Office Supplies | 9,478.20 | 21,000.00 | -11,521.80 | 45.1% |
| 5374 · Safety & staff supplies | 5,775.56 | 12,000.00 | -6,224.44 | 48.1% |
| Total 5370 · Supplies - Consumable | 15,253.76 | 33,000.00 | -17,746.24 | 46.2% |
| 5380 · Taxes, Lic., Notices & Permits | 8,351.55 | 34,000.00 | -25,648.45 | 24.6% |
| 5390 · Telephone & Internet | 30,362.78 | 24,000.00 | 6,362.78 | 126.5% |
| 5400 · Transportation, Meals & Travel | | | | |
| 5402 · Air, Lodging & Other Travel | 6,707.94 | 9,000.00 | -2,292.06 | 74.5% |
| 5404 · Fuel | 26,825.68 | 44,000.00 | -17,174.32 | 61.0% |
| 5406 · Meals | 7,658.43 | 11,000.00 | -3,341.57 | 69.6% |
| 5408 · Mileage & Auto Allowance | 178.04 | 1,000.00 | -821.96 | 17.8% |
| Total 5400 · Transportation, Meals & Travel | 41,370.09 | 65,000.00 | -23,629.91 | 63.6% |
| 5410 · Utilities | | | | |
| 5412 · Electric & Gas | 80,706.39 | 95,000.00 | -14,293.61 | 85.0% |
| 5414 · Water | 29,606.40 | 30,000.00 | -393.60 | 98.7% |
| 5416 · Garbage | 21,590.39 | 25,000.00 | -3,409.61 | 86.4% |
| Total 5410 · Utilities | 131,903.18 | 150,000.00 | -18,096.82 | 87.9% |
| Total Expense | 3,162,435.29 | 4,784,300.00 | -1,621,864.71 | 66.1% |
| Net Ordinary Income | 1,403,132.66 | -210,500.00 | 1,613,632.66 | -666.6% |
| Other Income/Expense | | | | |
| Other Expense | -86.58 | | | |
| Net Other Income | 86.58 | | | |
| Net Income | 1,403,219.24 | -210,500.00 | 1,613,719.24 | -666.6% |

2:56 PM

PRPD
Profit & Loss
May 2025

06/03/25

Accrual Basis

| | May 25 |
|---|--------------|
| Ordinary Income/Expense | |
| Income | |
| 4200 · Impact Fee revenue | 6,807.67 |
| 4300 · Program Income | 16,478.70 |
| 4400 · Donation & Fundraising Income | 1,221.00 |
| 4500 · Grant Income | 186,340.71 |
| 4600 · Other Revenue | 711,760.76 |
| 4900 · Interest Income | 148,132.38 |
| Total Income | 1,070,741.22 |
| Gross Profit | 1,070,741.22 |
| Expense | |
| 5000 · Payroll Expenses | |
| 5010 · Wages & Salaries | 141,229.08 |
| 5020 · Employer Taxes | 11,132.69 |
| 5030 · Employee Benefits | |
| 5030.1 · Retired Health Premium Employer | 1,532.70 |
| 5030.2 · Admin Fee for Active | 24.47 |
| 5030.3 · Admin Fee for Retired | 11.29 |
| 5030 · Employee Benefits - Other | 30,947.93 |
| Total 5030 · Employee Benefits | 32,516.39 |
| 5040 · Workers Comp Expense | 0.00 |
| 5060 · Other Personnel Costs | 1,312.01 |
| Total 5000 · Payroll Expenses | 186,190.17 |
| 5100 · Program Expenses | |
| 5130 · Program Supplies | 3,546.39 |
| Total 5100 · Program Expenses | 3,546.39 |
| 5200 · Advertising & Promotion | 1,369.00 |
| 5220 · Bank & Merchant Fees | -41.00 |
| 5240 · Copying & Printing | 118.53 |
| 5260 · Dues, Mbrshps, Subscr, & Pubs | 1,935.96 |
| 5270 · Education, Training & Staff Dev | -756.52 |
| 5280 · Equip., Tools & Furn (<\$5k) | |
| 5282 · Office ET&F | 98.32 |
| 5286 · Small Tools & Equipment | 1,110.96 |
| Total 5280 · Equip., Tools & Furn (<\$5k) | 1,209.28 |
| 5290 · Equipment Rental | 253.80 |
| 5310 · Interest Expense | -56.44 |
| 5330 · Professional & Outside services | |
| 5338 · Other Prof. & Outside Labor | 10,449.34 |
| Total 5330 · Professional & Outside services | 10,449.34 |
| 5350 · Rent-Facility use fees | 1,634.00 |
| 5360 · Repair & Maintenance | |
| 5361 · Building R&M | 161.96 |
| 5362 · Equipment R&M | 377.23 |
| 5363 · General R&M | 0.83 |
| 5364 · Grounds R&M | 2,259.62 |
| 5365 · Pool R&M | 6,907.37 |
| 5366 · Vehicle R&M | 254.31 |
| 5367 · Janitorial | 1,673.51 |
| 5368 · Security | 91.16 |
| Total 5360 · Repair & Maintenance | 11,725.99 |
| 5370 · Supplies - Consumable | |
| 5372 · Office Supplies | 1,399.94 |
| 5374 · Safety & staff supplies | 975.46 |
| | 975.46 |

2:56 PM

06/03/25

Accrual Basis

PRPD
Profit & Loss
May 2025

| | May 25 |
|---|------------|
| Total 5370 · Supplies - Consumable | 2,375.40 |
| 5380 · Taxes, Lic., Notices & Permits | 917.25 |
| 5390 · Telephone & Internet | 4,329.90 |
| 5400 · Transportation, Meals & Travel | |
| 5402 · Air, Lodging & Other Travel | 27.00 |
| 5404 · Fuel | 2,556.33 |
| 5406 · Meals | 400.21 |
| Total 5400 · Transportation, Meals & Travel | 2,983.54 |
| 5410 · Utilities | |
| 5412 · Electric & Gas | 9,496.92 |
| 5414 · Water | 2,783.83 |
| 5416 · Garbage | 1,768.63 |
| Total 5410 · Utilities | 14,049.38 |
| Total Expense | 242,233.97 |
| Net Ordinary Income | 828,507.25 |
| Other Income/Expense | |
| Other Expense | |
| 9999 · Misc. Expense | 2.68 |
| Total Other Expense | 2.68 |
| Net Other Income | -2.68 |
| Net Income | 828,504.57 |

**Paradise Recreation & Park District
Investment & Reserves Report
31-May-25**

Summary

| Reserve Funds | Maximum | 6/30/2024 | FY 2024-2025 | FY 2024-2025 | 5/31/2025 | Annual |
|---|-------------------|----------------------|----------------------|---------------------|----------------------|----------------|
| | Target | Balance | Allocated | Interest | Balance | Funding Goal |
| CalPERS 115 Trust | 500,000 | 5,509.41 | 7.66 | 2,414.08 | 7,931.15 | 30,000 |
| Capital Improvement & Acquisition | 25,000,000 | 10,091,330.12 | 1,119.20 | 367,924.23 | 10,460,373.55 | 100,000 |
| Current Operations | 8,000,000 | 6,017,411.97 | -1,723,642.09 | 217,880.91 | 4,511,650.79 | 50,000 |
| Designated Project/Special Use/Grant Matching | 1,500,000 | 1,019,544.20 | 104.53 | 34,494.97 | 1,054,143.70 | 50,000 |
| Future Operations | 25,000,000 | 19,513,605.13 | 2,180.97 | 716,710.00 | 20,232,496.10 | 100,000 |
| Technology | 150,000 | 154,108.83 | 17.30 | 5,684.92 | 159,811.05 | 5,000 |
| Vehicle Fleet & Equipment | 1,000,000 | 790,544.20 | 87.96 | 28,912.19 | 819,544.35 | 75,000 |
| Total Reserves Funds | 61,150,000 | 37,592,053.86 | -1,720,124.47 | 1,374,021.30 | 37,245,950.69 | 410,000 |

* Correcting balance to match QuickBooks.

Detail

| Reserve Accounts | FY 2024 - 2025 | |
|---|----------------------|-------------------|
| | 5/31/2025 | Interest Earned |
| CalPERS 115 Trust | 7,931.15 | 28.03 |
| Capital Improvement & Acquisition | 10,460,373.55 | 36,968.62 |
| Current Operations | 4,511,650.79 | 15,944.89 |
| Designated Project/Special Use/Grant Matching | 1,054,143.70 | 3,725.51 |
| Future Operations | 20,232,496.10 | 71,504.86 |
| Technology | 159,811.05 | 564.80 |
| Vehicle Fleet & Equipment | 819,544.35 | 2,896.40 |
| Additional Interest | 0.00 | 15,738.50 |
| Total Reserve Accounts | 37,245,950.69 | 147,371.61 |

| Five Star | Beginning | | Interest | |
|-----------------------------------|-------------------|-------------------|-----------------|---------------------|
| | Balance | Change | Earned | Ending Balance |
| Grant Money Market Account | 209,691.27 | (2,000.00) | 760.77 | 208,452.04 |
| Five Star Investment Money Market | 710,186.83 | 711,417.89 | 5,103.59 | 1,426,708.31 |
| Payroll Interest Checking | 3,295.98 | (595.50) | 1.88 | 2,702.36 |
| Total Five Star | 923,174.08 | 708,822.39 | 5,866.24 | 1,637,862.71 |

| Mechanics | Deposits | Checks/Fees | |
|-------------------------------|-----------|-------------|-------------|
| Checking (as of Apr 30, 2025) | 71,997.54 | - | 71,997.54 * |
| Total | | | 0.00 |

* Closed account transferred funds to Tri Counties checking account

| Tri Counties | Deposits | Checks/Fees | |
|-----------------------------------|---------------------|-------------------|---------------------|
| Money Market (as of May 31, 2025) | 526,812.10 | 1,539.60 | 528,351.70 |
| Checking (as of Apr 30, 2025) | 591,439.27 | 166,310.19 | 757,332.77 |
| Total | 1,118,251.37 | 167,849.79 | 1,285,684.47 |

| | | |
|---|----------------------|-------------------|
| Total in interest earning accounts | 39,412,165.10 | 149,673.86 |
| Other Investment Income | | 0.00 |
| Total | | 149,673.86 |

Paradise Recreation & Park District's (District) Investment Policy describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Five Star Bank which meets those standards. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

PARADISE REC AND PARK DISTRICT
APRIL 30, 2025

Portfolio Summary

4.48

Weighted Average Yield to Maturity

2.55

Weighted Average Maturity (Years)

2.28

Portfolio Effective Duration (Years)

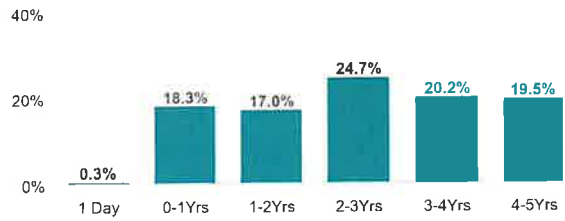
2.47

Weighted Average Life (Years)

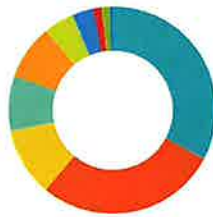
AA+

Average Credit Rating

Maturity Distribution

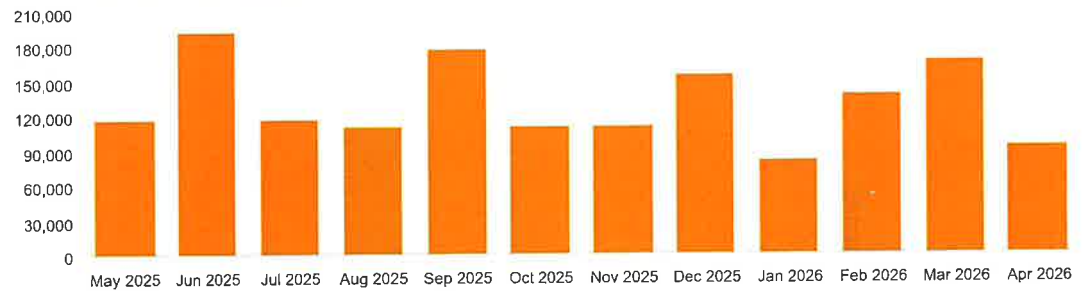


Sector Allocation



| | |
|-------------------------|--------|
| U.S. Agencies | 32.91% |
| U.S. Treasuries | 28.25% |
| Corporate Bonds | 10.67% |
| MBS | 8.68% |
| Municipal Bonds | 8.55% |
| Negotiable CD's | 4.66% |
| Asset-Backed Securities | 3.32% |
| Commercial MBS | 1.35% |
| Supranational | 1.29% |
| Money Market Funds | 0.33% |

Projected Monthly Income Schedule



MEEDER
PUBLIC FUNDS
Custodial Reconciliation

| | CURRENT MONTH |
|---------------------------|----------------------|
| Beginning | 35,645,851.54 |
| Contributions/Withdrawals | (425,000.00) |
| Management Fees | (2,061.00) |
| Custodian Fees | (229.31) |
| Realized Gains Losses | 40,404.75 |
| Purchased Interest | (933.33) |
| Interest Received | 101,110.37 |
| ENDING | 35,358,943.02 |



Summary Statement

May 31, 2025

Page 1 of 3

Investor ID: CA-01-0077

0000073-00-00310 PDF 786605

Paradise Recreation & Park District
6626 Skyway
Paradise, CA 95969

California CLASS

California CLASS

| | Beginning Balance | Contributions | Withdrawals | Income Earned | Income Earned YTD | Average Daily Balance | Month End Balance |
|---------------------------------|---------------------|---------------|-------------|-----------------|-------------------|-----------------------|---------------------|
| CA-01-0077-0001 CC Reserve Fund | 1,075,726.74 | 0.00 | 0.00 | 3,976.54 | 19,420.81 | 1,075,983.29 | 1,079,703.28 |
| TOTAL | 1,075,726.74 | 0.00 | 0.00 | 3,976.54 | 19,420.81 | 1,075,983.29 | 1,079,703.28 |

Average Monthly Yield: 4.3524%

Tel: (877) 930-5213

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