



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

## Paradise Recreation & Park District

Agenda Prepared: 12/12/22  
Agenda Posted: 12/16/2022  
Prior to: 4:00 PM

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

---

### NOTICE OF BOARD OF DIRECTORS COMMITTEE MEETING

**Committee:** Finance Committee (*Rodowick/Anderson*)  
**Date:** Thursday, December 22, 2022  
**Time:** 4:00 PM  
**Location:** Via Teleconference and Terry Ashe Recreation Center, Room A

Notice:

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

Please use the link to join the webinar: Join Zoom Meeting  
<https://us02web.zoom.us/j/89394583808?pwd=MVBFUlhqTTE1LzFFRUJpTzZ2S1Vsdz09>

Or via Telephone: Dial by your location: +1 669 900 9128 US (San Jose) (or) +1 346 248 7799 US (Houston)  
Meeting ID: 893 9458 3808 Password: 6626

\*\*\*\*\*

**AGENDA:**

The Committee will meet to:

1. Discuss the 2023-2024 Budget Calendar
2. Mid Year Budget Review
3. Update on Lakeridge.

**ATTACHMENTS:**

1. 2023-2024 Budget Calendar
2. Profit and Loss- Budget vs. Actual

[https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2022/FC\\_22.1215/FC\\_22.1222.Agenda.docx](https://paradisepspd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2022/FC_22.1215/FC_22.1222.Agenda.docx)



## **2023-24 Budget Calendar**

### **January 5, 2023**

- Budget planning kick-off meeting

### **February 3, 2023**

- Develop budget framework

### **February 8, 2023**

- Mid-year budget review report presented to the Board of Directors

### **February 10, 2023**

- Supervisors' Fixed Asset requests to Manager

### **March 3, 2023**

- Supervisors' draft budgets to Manager

### **March 10, 2022**

- Budget final draft revisions to Manager

### **March 27 - 31, 2023**

- Finance Committee reviews draft budget and short- and long-term capital improvements

### **April 12, 2023**

- Draft Budget presented to the PRPD Board of Directors for review in Manager's Report.

### **April 12 – April 30, 2023**

- PRPD Board of Directors budget review period

### **May 10, 2023**

- Present 2023-24 budget to the PRPD Board of Directors for review in Manager's Report.
- Adopt preliminary budget

- Set public hearing for June 14, 2023

**June 14, 2023**

- Public Hearing  
Adopt final PRPD 2023-24 budget

**August 9, 2023**

- Submit to Butte County Budget Report

**PRPD**  
**Profit & Loss Budget vs. Actual**  
 July 1 through December 16, 2022

	Jul 1 - Dec 16,...	Budget	\$ Over Budget	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue	51,046.43	1,103,000.00	-1,051,953.57	4.6%
4200 · Impact Fee revenue	51,645.78	144,000.00	-92,354.22	35.9%
4300 · Program Income	149,010.70	362,750.00	-213,739.30	41.1%
4350 · Concession & Merchandise sales	0.00	2,700.00	-2,700.00	0.0%
4400 · Donation & Fundraising Income	40,440.83	75,000.00	-34,559.17	53.9%
4401 · Scholarships Granted	0.00	0.00	0.00	0.0%
4500 · Grant Income	120,072.49	1,300,000.00	-1,179,927.51	9.2%
4600 · Other Revenue	392,735.40	266,000.00	126,735.40	147.6%
4900 · Interest Income	203,491.96	311,600.00	-108,108.04	65.3%
<b>Total Income</b>	<b>1,008,443.59</b>	<b>3,565,050.00</b>	<b>-2,556,606.41</b>	<b>28.3%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>1,008,443.59</b>	<b>3,565,050.00</b>	<b>-2,556,606.41</b>	<b>28.3%</b>
<b>Expense</b>				
5000 · Payroll Expenses				
5010 · Wages & Salaries	734,649.24	1,685,700.00	-951,050.76	43.6%
5020 · Employer Taxes	56,199.04	156,300.00	-100,100.96	36.0%
5030 · Employee Benefits				
5030.1 · Retired Health Premium Employer	6,379.70	0.00	6,379.70	100.0%
5030.2 · Admin Fee for Active	223.90	0.00	223.90	100.0%
5030.3 · Admin Fee for Retired	64.75	0.00	64.75	100.0%
5030 · Employee Benefits - Other	132,766.56	330,100.00	-197,333.44	40.2%
<b>Total 5030 · Employee Benefits</b>	<b>139,434.91</b>	<b>330,100.00</b>	<b>-190,665.09</b>	<b>42.2%</b>
5040 · Workers Comp Expense	75,063.25	56,700.00	18,363.25	132.4%
5050 · Accrued Leave	0.00	0.00	0.00	0.0%
5060 · Other Personnel Costs	3,978.96	18,000.00	-14,021.04	22.1%
5070 · (Subsidized Personnel Costs)	0.00	0.00	0.00	0.0%
5000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 5000 · Payroll Expenses</b>	<b>1,009,325.40</b>	<b>2,246,800.00</b>	<b>-1,237,474.60</b>	<b>44.9%</b>
5100 · Program Expenses				
5110 · Concession & Merchandise Exp.	3,195.00	3,300.00	-105.00	96.8%
5120 · Program Contract Labor	3,420.80	9,200.00	-5,779.20	37.2%
5130 · Program Supplies	16,277.10	38,500.00	-22,222.90	42.3%
5100 · Program Expenses - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Program Expenses</b>	<b>22,892.90</b>	<b>51,000.00</b>	<b>-28,107.10</b>	<b>44.9%</b>
5140 · Fundraising Expense	0.00	6,000.00	-6,000.00	0.0%
5200 · Advertising & Promotion	18,133.31	15,700.00	2,433.31	115.5%
5210 · Bad Debt	0.00	0.00	0.00	0.0%
5220 · Bank & Merchant Fees	2,471.53	7,000.00	-4,528.47	35.3%
5230 · Contributions to Others	2,500.00	20,000.00	-17,500.00	12.5%
5240 · Copying & Printing	2,015.02	10,100.00	-8,084.98	20.0%
5250 · Depreciation	0.00	0.00	0.00	0.0%
5260 · Dues, Mbrshps, Subscr, & Pubs	18,476.60	22,400.00	-3,923.40	82.5%
5270 · Education, Training & Staff Dev	199.98	22,800.00	-22,600.02	0.9%
5280 · Equip., Tools & Furn (<\$5k)				
5282 · Office ET&F	26.26	19,200.00	-19,173.74	0.1%
5284 · Program ET&F	0.00	12,100.00	-12,100.00	0.0%
5286 · Small Tools & Equipment	2,931.53	43,200.00	-40,268.47	6.8%
5280 · Equip., Tools & Furn (<\$5k) - Other	0.00	0.00	0.00	0.0%
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>	<b>2,957.79</b>	<b>74,500.00</b>	<b>-71,542.21</b>	<b>4.0%</b>
5290 · Equipment Rental	136,317.70	162,900.00	-26,582.30	83.7%
5300 · Insurance	111,358.00	82,500.00	28,858.00	135.0%
5310 · Interest Expense	302.48	1,100.00	-797.52	27.5%

**PRPD**  
**Profit & Loss Budget vs. Actual**  
 July 1 through December 16, 2022

	Jul 1 - Dec 16,...	Budget	\$ Over Budget	% of Bu...
5320 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
5330 · Professional & Outside services				
5332 · Accounting	22,918.00	44,800.00	-21,882.00	51.2%
5334 · Legal	1,942.65	17,800.00	-15,857.35	10.9%
5336 · Engineering	0.00	200,000.00	-200,000.00	0.0%
5338 · Other Prof. & Outside Labor	29,489.27	326,100.00	-296,610.73	9.0%
5330 · Professional & Outside services - Other	0.00	0.00	0.00	0.0%
<b>Total 5330 · Professional &amp; Outside services</b>	<b>54,349.92</b>	<b>588,700.00</b>	<b>-534,350.08</b>	<b>9.2%</b>
5340 · Postage & Delivery	281.36	2,000.00	-1,718.64	14.1%
5350 · Rent-Facility use fees	1,273.75	23,700.00	-22,426.25	5.4%
5360 · Repair & Maintenance				
5361 · Building R&M	2,092.00	16,900.00	-14,808.00	12.4%
5362 · Equipment R&M	5,654.94	16,300.00	-10,645.06	34.7%
5363 · General R&M	2,498.42	11,200.00	-8,701.58	22.3%
5364 · Grounds R&M	31,485.18	45,900.00	-14,414.82	68.6%
5365 · Pool R&M	28,501.06	36,600.00	-8,098.94	77.9%
5366 · Vehicle R&M	6,040.83	11,000.00	-4,959.17	54.9%
5367 · Janitorial	5,878.29	14,400.00	-8,521.71	40.8%
5368 · Security	605.00	6,000.00	-5,395.00	10.1%
5369 · Vandalism	241.76	2,400.00	-2,158.24	10.1%
5360 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 5360 · Repair &amp; Maintenance</b>	<b>82,997.48</b>	<b>160,700.00</b>	<b>-77,702.52</b>	<b>51.6%</b>
5370 · Supplies - Consumable				
5372 · Office Supplies	4,688.15	14,000.00	-9,311.85	33.5%
5374 · Safety & staff supplies	3,304.85	14,200.00	-10,895.15	23.3%
5370 · Supplies - Consumable - Other	0.00	0.00	0.00	0.0%
<b>Total 5370 · Supplies - Consumable</b>	<b>7,993.00</b>	<b>28,200.00</b>	<b>-20,207.00</b>	<b>28.3%</b>
5380 · Taxes, Lic., Notices & Permits	6,694.34	7,600.00	-905.66	88.1%
5390 · Telephone & Internet	7,675.26	18,800.00	-11,124.74	40.8%
5400 · Transportation, Meals & Travel				
5402 · Air, Lodging & Other Travel	1,263.60	10,000.00	-8,736.40	12.6%
5404 · Fuel	13,849.22	35,000.00	-21,150.78	39.6%
5406 · Meals	1,457.87	7,000.00	-5,542.13	20.8%
5408 · Mileage & Auto Allowance	0.00	2,000.00	-2,000.00	0.0%
5400 · Transportation, Meals & Travel - Other	0.00	0.00	0.00	0.0%
<b>Total 5400 · Transportation, Meals &amp; Travel</b>	<b>16,570.69</b>	<b>54,000.00</b>	<b>-37,429.31</b>	<b>30.7%</b>
5410 · Utilities				
5412 · Electric & Gas	49,305.00	112,000.00	-62,695.00	44.0%
5414 · Water	11,942.28	25,800.00	-13,857.72	46.3%
5416 · Garbage	11,142.76	11,500.00	-357.24	96.9%
5410 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5410 · Utilities</b>	<b>72,390.04</b>	<b>149,300.00</b>	<b>-76,909.96</b>	<b>48.5%</b>
9500 · Fair Value Adjustment Exp	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>1,577,176.55</b>	<b>3,756,100.00</b>	<b>-2,178,923.45</b>	<b>42.0%</b>
<b>Net Ordinary Income</b>	<b>-568,732.96</b>	<b>-191,050.00</b>	<b>-377,682.96</b>	<b>297.7%</b>
<b>Other Income/Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-568,732.96</b>	<b>-191,050.00</b>	<b>-377,682.96</b>	<b>297.7%</b>