



## Paradise Recreation & Park District

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### NOTICE OF BOARD OF DIRECTORS COMMITTEE MEETING

**Committee:** Finance Committee (*Rodowick/McGreehan*)  
**Date:** Thursday, April 8, 2021  
**Time:** 2:00 p.m.  
**Location:** Via Teleconference

Special Notice:

Pursuant to California Governor Gavin Newsom's Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, the Paradise Recreation and Park District will be closing the Committee Meeting to members of the public and non-essential District staff.

The public may listen to this meeting via computer or telephone. The public may submit comments prior to the meeting via email to [ccampbell@paradiseprpd.com](mailto:ccampbell@paradiseprpd.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=VHZvSkVaSzI1SVBmR291NllxVHc3dz09>

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: 948710

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**AGENDA:**

The Committee will meet to:

1. Continue review of Reserve Policy and Resolution for Board consideration and possible approval.
2. Review 2021-2022 Draft Budget and Short- and Long-Term Capital Improvements

**Next Meeting: Thursday, May 13, 2021 at 2:00 p.m.**

[https://paradiseprpd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/2021/\\_FC\\_2021\\_0408/\\_FC.21.0408\\_Agenda.docx](https://paradiseprpd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/2021/_FC_2021_0408/_FC.21.0408_Agenda.docx)





DATE: 3/11/2021  
TO: PRPD Board of Directors  
FROM: Catherine Merrifield, District Accountant  
SUBJECT: Finance Committee (Rodowick/McGreehan)  
March 11, 2021 at 2:00 p.m.

**Attendance:** Committee Members: Al McGreehan, Chairperson; and Steve Rodowick, Member  
Staff Members: Dan Efseaff, District Manager; Kristi Sweeney, Assistant District Manager; and Catherine Merrifield, District Accountant

The Committee was called to order 2:06 p.m.

**The Committee will meet to:**

**1. Review Reserve Policy for Board consideration.**

Staff presented a revised draft Reserves Policy to the Finance Committee and asked for guidance on categories and amounts of reserve allocations. The Committee members concurred with staff that the policy is important to providing the public with greater transparency into District finances and funding goals as well as implementing a 115 CalPERS trust. Committee members asked staff to adjust the initial allocation amounts then bring back to the Finance Committee for further consideration and guidance. Committee members also recommended revisiting the policy yearly.

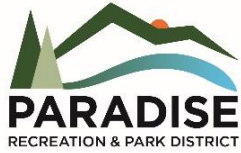
**2. Review 2021-2022 Draft Budget (oral report)**

Staff presented a brief review of the drafted budget.

The Committee adjourned at 3:26 p.m.

[https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/\\_Committee.Finance/FC.20.0910/Finance.Committee.Report\\_2020.0910.docx](https://paradisepprd.sharepoint.com/sites/BODMeeting/Shared Documents/_Committee.Finance/FC.20.0910/Finance.Committee.Report_2020.0910.docx)  
3/16/2021





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### Resolution #21-04-1-496

#### **RESOLUTION OF THE PARADISE RECREATION AND PARK DISTRICT BOARD OF DIRECTORS APPROVE AND ADOPT RESERVE POLICY**

**WHEREAS**, the Board of Directors of the Paradise Recreation and Park District (herein “Board”) is a local non-enterprise special district formed and authorized to provide services within its jurisdiction, pursuant to State of California Public Resources Code, Division 5, Chapter 4, Article 1, commencing with Section 5780; and,

**WHEREAS**, on April 8, 2021, the Finance Committee reviewed and approved for the boards consideration Reserve Policy (Exhibit A) to provide reserve funds in compliance with GASB 54 guideline requirements.

**WHEREAS**, that the distribution of the reserves will be reviewed and revised on a regular basis, this resolution authorizes the Board to review and revise the distribution, annual contribution, and Maximum Reserve on a regular basis and tied in with the budget process.

**NOW, THEREFORE BE IT RESOLVED**, the Paradise Recreation and Park District Board of Directors approves and adopts the Reserve Policy (Exhibit A) to provide reserve funds in compliance with GASB 54 guideline requirements.

**PASSED AND ADOPTED** by the Board of Directors of the Paradise Recreation and Park District on the 14<sup>th</sup> day of April 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Mary Bellefeuille, Chairperson

\_\_\_\_\_  
Robert Anderson, Secretary

# Paradise Recreation & Park District Reserve Policy

## Purpose:

The Paradise Recreation & Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

- a) Fund replacement and major repairs for the District's physical assets.
- b) Fund regular replacement of computer hardware and software.
- c) Fund designated conservation projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support.
- d) Fund capital improvements; and
- e) Maintain minimal operational sustainability in periods of economic uncertainty.

The District shall account for reserves as recommended by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or District policy shall be deemed "assigned" reserves.

## Policy:

Use of District Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract, or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors. Actual annual contributions will be set within the budget process for the District. Future policy revisions may change maximum amounts.

### CalPERS 115 Trust

- Description - A fund dedicated to the funding of estimated unfunded employer contributions to the defined benefit pension programs for eligible California public agencies. As a restricted fund, the District will fund up to 50% of the estimated liability at the beginning of the Fiscal Year to allow for fluctuation, but substantially reduce the District's liability.
- Use – Funds are restricted for CalPERS related liabilities and expenses. This will reduce District liability on our balance sheet.
- Estimated Annual Contribution - \$30,000.
- Maximum – This policy sets the maximum to not exceed \$500,000, but the actual target will be set on a regular basis and will not exceed 50% of the total CalPERS obligation at the beginning of each Fiscal Year.

### Capital Improvement & Acquisition Reserve:

- Description -. Designated Capital Improvement Funds may be used to cover major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system installation, parking lot and outside lighting improvements, etc.). Funds for acquisitions will be utilized to purchase real estate to meet District goals for parks, facilities, and open space. Based on Estimated Capital Projects and acquisitions over the next 15 years. This will be modified with the next Parks Master Plan.
- Use - Capital Improvements & Acquisition Reserves shall be limited to costs related to making changes to repair, replace, improve, or construct capital assets, increase their useful life, or add to the value of these assets.
- Estimated Annual Contribution - \$100,000, accumulate from existing unrestricted funds.

Maximum – \$25,000,000. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to meet the maximum will be reserved. The value represents the Estimated Capital Improvement Projects over the next 10 years. This may be modified with the next Parks Master Plan. (Donations or grants for projects can be considered) only the amount required to reach the maximum will be reserved.

#### Current Operations Reserve:

- Description - Fund serves a contingency role for the District. Facility and Administrative Operations. Based on equivalent to approximately three years of operating expenses.
- Use - Operational Reserves shall be accrued to ensure five years of minimal facility and administrative functions. Reserve funds shall be utilized to support:
  1. Administrative operational functions, including minimal staffing levels and administrative/office expenses;
  2. facility operations;
  3. facility repairs (distinguished from Capital Improvements and may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).
- Estimated Annual Contribution - \$50,000, accumulate from existing unrestricted funds.
- Maximum –\$8,000,000. When the annual accumulation would increase the Reserve beyond the equivalent of three years of Operations Reserves), only the amount required to reach the maximum will be reserved.

#### Designated Project/Special Use/Grant Matching Reserve:

- Description - Fund designated for conservation projects, programs, or other special uses not otherwise funded by grants or requiring additional monetary support for matches. Based on approximate estimate for 2021 unmet needs for matches.
- Use - Projects, programs or special uses will be identified by the General Manager and/or the Board of Directors and approved by the Board. Uses must further the mission of the District and will be evaluated for designation according to value to the District and the people it serves.
- Estimated Annual Contribution - \$50,000.
- Maximum – \$ 750,000. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.

#### Future Operations Reserve:

- Description – Fund serves as a backfill for tax and program revenue lost from the Camp Fire and other major disruptions for the next 20 years. Fund also serves as a long-term contingency fund and the drawdown and maximum reserve should be evaluated on a regular (5 year) basis. While the actual amount will be dynamic, the fund is established as equivalent to 30% of the current operating budget for 15 years.
- Use - Operational Reserves shall be accrued to ensure five years of minimal facility and administrative functions. Reserve funds shall be utilized to support:
  1. Administrative operational functions, including minimal staffing levels and administrative/office expenses;
  2. facility operations;
  3. facility repairs (distinguished from Capital Improvements and may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).
- Estimated Annual Contribution - \$100,000, accumulate from existing unrestricted funds.
- Maximum – \$ 25,000,000. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.

### Technology Reserve:

- Description - Fund regular replacement and new investment of computer hardware and software, audiovisual equipment, phones, and other technology services to benefit District facilities and operations. The amount is calculated as approximately three quarters of the current value of technology assets.
- Use - Technology Reserves will be used to purchase hardware and software in support of District operations, with the intent of maintaining a modern technology for employees.
- Estimated Annual Contribution - \$5,000, accumulate from existing unrestricted funds.
- Maximum – \$150,000. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.

### Vehicle Fleet & Equipment Reserve:

- Description – Fund replacement, major repairs, and New Vehicle investment for Fleet and Equipment. Based on current value of vehicle & equipment as well as allowing for future purchases in the next 5 years.
- Use - Vehicle Fleet Reserves will be used exclusively for the purchase of new vehicles to support District operations, or to make major repairs to existing vehicles.
- Estimated Annual Contribution - \$75,000, accumulate from existing unrestricted funds.
- Maximum – \$1,000,000. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.



**Total All Reserve Funds:**

The total amount of Reserves designated annually from all funds shall be [\$185,000] with a cumulative accrual cap of [\$38,000,000].

**Monitoring Reserve Levels:**

The District Manager, in collaboration with the District Accountant, shall perform a reserve status analysis annually, to be provided to the Board of Directors' annual deliberation/approval of Budget and Reserve Funds.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a) When a major change in conditions changes the reserve, reserve levels, or requires revision of this policy;
- b) Upon District Manager and/or Board request.

Revised 11-20-20

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**Paradise Recreation and Park District  
Reserve Distribution**

**-DRAFT-**

2021 Initial Amount

**\$38,065,000**

Proposed Reserve	Description	Rationale for fund amount	Initial Investment	Distribution (%)	Estimated Annual Contribution	Maximum Reserve	Distribution (%/2)	Rules
CaPERS 115 Trust	Estimated Capital Projects and acquisitions over the next 15 years. This will be modified with the next Parks Master Plan.	To fund 50% of unfunded CaPERS obligation.	\$180,000	0.5%	\$30,000	\$500,000	0.8%	Maximum amount of CaPERS obligation (currently \$359K) will be assessed as a fraction of the total estimated amount of the beginning of each Fiscal Year. The maximum may need to be re-set in the future. Only the amount required to reach the projected amount will be reserved.
Capital Improvement & Acquisition Reserve:	Designated Capital Improvement Funds may be used to cover damaged facilities, major facility improvements or replacement, new construction and improvements, and the acquisition of property to meet District goals.	Estimated Capital Projects and acquisitions over the next 15 years. This will be modified with the next Parks Master Plan.	\$9,485,000	24.9%	\$100,000	\$25,000,000	40.9%	When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved. Changes to the projected needs for long-term operations will receive precedence over this fund.
Current Operations Reserve:	Fund serves a contingency role for unanticipated expenses for Operations not provided under the annual budget.	Equivalent to approximately three years of operating expenses.	\$8,000,000	21.0%	\$50,000	\$8,000,000	13.1%	When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.
Designated Project/Special Use/Grant Matching Reserve:	Fund designated for conservation projects, programs, or other special uses not otherwise funded by grants or requiring additional monetary support for matches.	Approximate estimate for 2021 unmet needs for matches.	\$750,000	2.0%	\$50,000	\$4,500,000	2.5%	When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.
Future Operations Reserve:	Fund serves as a backfill for tax and program revenue lost from the Camp Fire and other major disruptions for possibly the next 20 years. Fund also serves as a long-term contingency fund and the drawdown and maximum reserve should be evaluated on a regular (5 year) basis.	Fund needs (and inflation) will be dynamic and not likely linear, but initial fund needs are established as equivalent to 40% of the current operating budget for 25 years.	\$18,750,000	49.3%	\$100,000	\$25,000,000	40.9%	The fund needs will be evaluated on at least a 5 year cycle. We anticipate that this fund may be in a drawdown mode over the next few years. When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.
Technology Reserve:	Fund regular replacement and new investment of computer hardware and software, audiovisual equipment, phones, and other technology services to benefit District facilities and operations.	The approximate current value of technology assets.	\$150,000	0.4%	\$5,000	\$150,000	0.2%	When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.
Vehicle Fleet & Equipment Reserve:	Fund replacement, major repairs, and New Vehicle investment for Fleet and Equipment.	Based on current value of vehicle & equipment as well as allowing for future purchases in the next 5 years.	\$750,000	2.0%	\$75,000	\$1,000,000	1.6%	When the annual accumulation would increase the Reserve beyond the maximum, only the amount required to reach the maximum will be reserved.
<b>Total</b>			<b>\$38,065,000</b>	<b>100.0%</b>	<b>\$410,000</b>	<b>\$64,150,000</b>	<b>100.0%</b>	
<b>Difference</b>			<b>\$0</b>			<b>-\$23,085,000</b>		

Does not include other existing reserves: Accumulative Capital Outlay (ACO)-\$606,700; General Reserve - \$3,000; Imprest Cash Reserve - \$300; or other active Funds (Designated Funds, General Fund).



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

Fiscal Year: 2021-2022 Preliminary - BOD  
4/6/2021

**FY 2021 - 2022**

Description	Code	Budget
<b>Operating Budget</b>		
<b>Funding Resources</b>		
<b>Income</b>		
4100 · Tax Revenue	4100	718,000
4200 · Impact Fee revenue	4200	120,000
4300 · Program Income	4300	212,800
4350 · Concession & Merchandise sales	4350	2,200
4400 · Donation & Fundraising Income	4400	55,300
4500 · Grant Income	4500	692,000
4600 · Other Revenue	4600	5,700
4900 · Interest Income	4900	251,900
<b>Total Income</b>		<b>2,057,900</b>
<b>Expense</b>		
5000 · Payroll Expenses	5000	1,696,200
5100 · Program Expenses	5100	41,100
5140 · Fundraising Expense	5140	18,200
5200 · Advertising & Promotion	5200	11,200
5220 · Bank & Merchant Fees	5220	5,200
5230 · Contributions to Others	5230	25,600
5240 · Copying & Printing	5240	7,100
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	32,600
5270 · Education, Training & Staff Dev	5270	20,000
5280 · Equip., Tools & Furn (<\$5k)	5280	41,800
5290 · Equipment Rental	5290	94,900
5300 · Insurance	5300	76,400
5310 · Interest Expense	5310	1,000
5320 · Miscellaneous Expense	5320	300
5330 · Professional & Outside services	5330	638,600
5340 · Postage & Delivery	5340	2,000
5350 · Rent-Facility use fees	5350	7,800
5360 · Repair & Maintenance	5360	170,000
5370 · Supplies - Consumable	5370	29,400
5380 · Taxes, Lic., Notices & Permits	5380	4,200
5390 · Telephone & Internet	5390	24,800
5400 · Transportation, Meals & Travel	5400	36,900
5410 · Utilities	5410	100,300
<b>Total Expense</b>		<b>3,085,600</b>
<b>Total Net Operating Income and Expenses</b>		<b>-1,027,700</b>
<b>Beginning Fund Balance</b>		
1000 · Bank (Operating)	1000	319,224
1011 · General Operating (Cash) - 2510	1011	24,387
1030 · Investment - 1031, 1032	1030	38,000,000
<b>Total Available Funds</b>		<b>38,343,611</b>



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

Fiscal Year: 2021-2022

Version Preliminary - BOD  
Version Date 4/6/2021 Actual T 75.0%

Description	Code	FY 2019 - 2020		FY 2020 - 2021		Actual - as of 3/31/21	Remaining	% YTD	FY 2021 - 2022		Difference FY 21-22 / FY 20-21	
		Actual - as of 6/30/20	Approved	Actual - as of 3/31/21	Approved				Budget	% Inc / Exp		% of 2020-2021
<b>Operating Budget</b>												
<b>Funding Resources</b>												
<b>Income</b>												
4100 · Tax Revenue	4100	1,808,133.04	1,677,300	1,420,632.65	1,677,300	1,420,632.65	-256,667	85%	718,000	34.9%	42.8%	-959,300
4200 · Impact Fee revenue	4200	227,012.07	113,000	125,669.12	113,000	125,669.12	12,669	111%	120,000	5.8%	106.2%	7,000
4300 · Program Income	4300	137,637.85	227,500	46,284.83	227,500	46,284.83	-181,215	20%	212,800	10.3%	93.5%	-14,700
4350 · Concession & Merchandise sales	4350	55.50	2,100	158.00	2,100	158.00	-1,942	8%	2,200	0.1%	104.8%	100
4400 · Donation & Fundraising Income	4400	63,302.75	61,000	3,995.45	61,000	3,995.45	-57,005	7%	55,300	2.7%	90.7%	-5,700
4500 · Grant Income	4500	0.00	125,000	0.00	125,000	0.00	-125,000	0%	692,000	33.6%	553.6%	567,000
4600 · Other Revenue	4600	596,657.16	5,500	39,495,047.43	5,500	39,495,047.43	39,489,547	#####	5,700	0.3%	103.6%	200
4900 · Interest Income	4900	49,413.14	18,600	194,822.56	18,600	194,822.56	176,223	1047%	251,900	12.2%	1354.3%	233,300
<b>Total Income</b>		<b>2,882,212</b>	<b>2,230,000</b>	<b>41,286,610</b>	<b>2,230,000</b>	<b>39,056,610</b>		<b>1851%</b>	<b>2,057,900</b>	<b>100.0%</b>	<b>92.3%</b>	<b>-172,100</b>
<b>Expense</b>												
<b>5000 · Payroll Expenses</b>												
5010 · Wages & Salaries	5010	804,415.84	1,077,800	683,181.05	1,077,800	683,181.05	-394,619	63%	1,304,800	42.3%	121.1%	227,000
5020 · Employer Taxes	5020	55,557.64	60,000	52,917.61	60,000	52,917.61	-7,082	88%	61,800	2.0%	103.0%	1,800
5030 · Employee Benefits	5030	239,779.23	180,000	144,926.87	180,000	144,926.87	-35,073	81%	257,100	8.3%	142.8%	77,100
5040 · Workers Comp Expense	5040	42,715.00	55,000	34,768.25	55,000	34,768.25	-20,232	63%	56,700	1.8%	103.1%	1,700
5050 · Accrued Comp, Sick, & Vac	5050	0.00	0	0	0	0	0		0	0.0%		0
5060 · Other Personnel Costs	5060	11,403.40	15,800	4,754.81	15,800	4,754.81	-11,045	30%	15,800	0.5%	100.0%	0
<b>5070 · (Subsidized Personnel Costs</b>	<b>5070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0.0%</b>		<b>0</b>
<b>Total 5000 · Payroll Expenses</b>	<b>5000</b>	<b>1,153,871</b>	<b>1,388,600</b>	<b>920,549</b>	<b>1,388,600</b>	<b>-468,051</b>		<b>66%</b>	<b>1,696,200</b>	<b>55.0%</b>	<b>122.2%</b>	<b>307,600</b>
<b>5100 · Program Expenses</b>												
5110 · Concession & Merchandise	5110	0.00	8,900	0.00	8,900	0.00	-8,900	0%	6,900	0.2%	77.5%	-2,000
5120 · Program Contract Labor	5120	8,223.85	5,000	850.00	5,000	850.00	-4,150	17%	6,500	0.2%	130.0%	1,500
5130 · Program Supplies	5130	20,679.39	26,500	17,631.39	26,500	17,631.39	-8,869	67%	27,700	0.9%	104.5%	1,200
<b>Total 5100 · Program Expenses</b>	<b>5100</b>	<b>28,903.24</b>	<b>40,400</b>	<b>18,481</b>	<b>40,400</b>	<b>-21,919</b>		<b>46%</b>	<b>41,100</b>	<b>1.3%</b>	<b>101.7%</b>	<b>700</b>
5140 · Fundraising Expense	5140	6,735.12	17,600	-17,600	17,600	-17,600	0	0%	18,200	0.6%	103.4%	600
5200 · Advertising & Promotion	5200	0.00	10,800	3,465.21	10,800	3,465.21	-7,335	32%	11,200	0.4%	103.7%	400
5210 · Bad Debt	5210	0.00	0	0.00	0	0.00	0		0	0.0%		0
5220 · Bank & Merchant Fees	5220	5,154.52	4,600	4,725.44	4,600	4,725.44	125	103%	5,200	0.2%	113.0%	600
5230 · Contributions to Others	5230	2,540.50	15,100	3,855.50	15,100	3,855.50	-11,245	26%	25,600	0.8%	169.5%	10,500
5240 · Copying & Printing	5240	1,722.22	3,000	26.89	3,000	26.89	-2,973	1%	7,100	0.2%	236.7%	4,100
<b>5250 · Depreciation</b>												
5260 · Dues, Mbrshps, Subscr, & Pubs	5260	16,362.42	15,000	29,787.66	15,000	29,787.66	14,788	199%	32,600	1.1%	217.3%	17,600
5270 · Education, Training & Staff Dev	5270	1,177.50	11,000	354.12	11,000	354.12	-10,646	3%	20,000	0.6%	181.8%	9,000

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

Fiscal Year: 2021-2022

Version Preliminary - BOD

Version Date 4/6/2021 Actual T 75.0%

Description	Code	FY 2019 - 2020		FY 2020 - 2021		FY 2021 - 2022		% of 2020-2021	Difference FY 21-22 / FY 20-21
		Actual - as of 6/30/20	Approved	Actual - as of 3/31/21	Remaining	Budget	Inc / Exp		
<b>5280 · Equip., Tools &amp; Furn (&lt;\$5k)</b>									
5282 · Office ET&F	5282	13,480.55	15,000	2,856.40	-12,144	10,300	0.3%	68.7%	-4,700
5284 · Program ET&F	5284	3,103.62	10,000	964.31	-9,036	10,300	0.3%	103.0%	300
5286 · Small Tools & Equipment	5286	13,658	5,500	15,420	9,920	21,200	0.7%	385.5%	15,700
<b>Total 5280 · Equip., Tools &amp; Furn (&lt;= 5280)</b>		30,243	30,500	19,240	-11,260	41,800	1.4%	137.0%	11,300
<b>5290 · Equipment Rental</b>									
5290 · Equipment Rental	5290	130,551.95	92,100	9,994.03	-82,106	94,900	3.1%	103.0%	2,800
<b>5300 · Insurance</b>									
5300 · Insurance	5300	53,460.00	56,000	72,907.00	16,907	76,400	2.5%	136.4%	20,400
<b>5310 · Interest Expense</b>									
5310 · Interest Expense	5310	499.93	900	206.74	-693	1,000	0.0%	111.1%	100
<b>5320 · Miscellaneous Expense</b>									
5320 · Miscellaneous Expense	5320	7,560.25	400	5.00	-395	300	0.0%	75.0%	-100
<b>5330 · Professional &amp; Outside services</b>									
5332 · Accounting	5332	20,595.68	24,000	53,499.20	29,499	44,800	1.5%	186.7%	20,800
5334 · Legal	5334	20,706.20	25,000	4,830.30	-20,170	25,800	0.8%	103.2%	800
5336 · Engineering Services	5336	3,860.33	100,000	4,185.00	-95,815	203,000	6.6%	203.0%	103,000
5338 · Other Professional & Outside	5338	84,143.91	136,000	46,305.25	-89,695	365,000	11.8%	268.4%	229,000
<b>Total 5330 · Professional &amp; Outside services</b>		129,306	285,000	108,820	-176,180	638,600	20.7%	224.1%	353,600
<b>5340 · Postage &amp; Delivery</b>									
5340 · Postage & Delivery	5340	352.24	2,000	409.61	-1,590	2,000	0.1%	100.0%	0
<b>5350 · Rent-Facility use fees</b>									
5350 · Rent-Facility use fees	5350	7,075.00	9,500	2,547.50	-6,953	7,800	0.3%	82.1%	-1,700
<b>5360 · Repair &amp; Maintenance</b>									
5361 · Building R&M	5361	16,008.55	13,000	1,367.83	-11,632	24,000	0.8%	184.6%	11,000
5362 · Equipment R&M	5362	9,460.60	18,000	2,862.42	-15,138	19,000	0.6%	105.6%	1,000
5363 · General R&M	5363	362,199.76	10,000	25,183.77	15,184	21,000	0.7%	210.0%	11,000
5364 · Grounds R&M	5364	44,708.53	40,000	9,171.91	-30,828	57,000	1.8%	142.5%	17,000
5365 · Pool R&M	5365	20,485.51	18,000	11,096.12	-6,904	19,000	0.6%	105.6%	1,000
5366 · Vehicle R&M	5366	3,567.57	10,000	7,151.61	-2,848	11,000	0.4%	110.0%	1,000
5367 · Janitorial	5367	10,092.01	10,510	7,174.78	-3,335	11,000	0.4%	104.7%	490
5368 · Security	5368	3,109.69	5,000	2,422.55	-2,577	7,000	0.2%	140.0%	2,000
5369 · Vandalism	5369	202.37	500	92.90	-407	1,000	0.0%	200.0%	500
<b>Total 5360 · Repair &amp; Maintenance</b>		469,835	125,010	66,524	-58,486	170,000	5.5%	136.0%	44,990
<b>5370 · Supplies - Consumable</b>									
5370 · Supplies - Consumable	5370	9,209.55	8,500	4,992.89	-3,507	12,900	0.4%	151.8%	4,400
5372 · Office Supplies	5372	12,280.90	5,000	8,924.27	3,924	16,500	0.5%	330.0%	11,500
5374 · Safety & staff supplies	5374								
<b>Total 5370 · Supplies - Consumable</b>		21,490	13,500	13,917	417	29,400	1.0%	217.8%	15,900
<b>5380 · Taxes, Lic., Notices &amp; Permits</b>									
5380 · Taxes, Lic., Notices & Permits	5380	1,957.19	3,000	4,539.33	1,539	4,200	0.1%	140.0%	1,200
<b>5390 · Telephone &amp; Internet</b>									
5390 · Telephone & Internet	5390	23,422.67	25,000	11,893.19	-13,107	24,800	0.8%	99.2%	-200
<b>5400 · Transportation, Meals &amp; Travel</b>									
5400 · Transportation, Meals & Travel	5400								
5402 · Air, Lodging & Other Travel	5402	7,131.33	6,000	0.00	-6,000	6,200	0.2%	103.3%	200
5404 · Fuel	5404	16,075.25	16,300	10,649.72	-5,650	16,800	0.5%	103.1%	500



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Description	Code	FY 2019 - 2020		FY 2020 - 2021		FY 2021 - 2022		% of 2020-2021	Difference
		Actual - as of 6/30/20	Approved	Actual - as of 3/31/21	Remaining	Budget	% Inc / Exp		
5406 · Meals	5406	1,694.19	2,400	776.48	-1,624	5,000	0.2%	208.3%	2,600
5408 · Mileage & Auto Allowance	5408	194.13	4,300	0.00	-4,300	8,900	0.3%	207.0%	4,600
<b>Total 5400 · Transportation, Meals &amp; Travel</b>		<b>25,095</b>	<b>15,700</b>	<b>11,426</b>	<b>-4,274</b>	<b>36,900</b>	<b>1.2%</b>	<b>235.0%</b>	<b>21,200</b>
<b>5410 · Utilities</b>									
5412 · Electric & Gas	5412	54,434.23	66,000	28,059.66	-37,940	64,900	2.1%	98.3%	-1,100
5414 · Water	5414	6,384.20	20,000	16,579.04	-3,421	20,200	0.7%	101.0%	200
5416 · Garbage	5416	14,351.22	11,000	9,793.31	-1,207	15,200	0.5%	138.2%	4,200
<b>Total 5410 · Utilities</b>	<b>5410</b>	<b>75,169.65</b>	<b>120,267</b>	<b>54,432.01</b>	<b>-65,835</b>	<b>100,300</b>	<b>3.3%</b>	<b>83.4%</b>	<b>-19,967</b>
<b>Total Expense</b>		<b>2,192,484</b>	<b>2,081,970</b>	<b>1,358,107</b>	<b>-723,863</b>	<b>3,085,600</b>	<b>100.0%</b>	<b>148.2%</b>	<b>1,003,630</b>
<b>Total Net Operating Income and Expenses</b>		<b>689,727</b>	<b>0</b>	<b>39,928,503</b>	<b>39,780,473</b>	<b>-1,027,700</b>	<b>-33.3%</b>		<b>-1,027,700</b>
<b>Total Other Income</b>									
<b>9999 · Misc. Expense</b>	<b>9999</b>		<b>0</b>		<b>0</b>	<b>0</b>			
<b>Beginning Fund Balance</b>									
<b>1000 · Bank (Operating)</b>	<b>1000</b>	<b>319,224</b>	<b>319,224</b>	<b>319,224</b>	<b>0</b>	<b>319,224</b>	<b>0.8%</b>	<b>100.0%</b>	<b>0</b>
<b>1011 · General Operating (Cash) - 2</b>	<b>1011</b>	<b>-241,612</b>	<b>24,387</b>	<b>-241,612</b>	<b>-265,999</b>	<b>24,387</b>	<b>0.1%</b>	<b>100.0%</b>	<b>0</b>
<b>1030 · Investment - 1031, 1032</b>	<b>1030</b>	<b>1,244,518</b>	<b>1,246,483</b>	<b>1,244,518</b>	<b>-1,965</b>	<b>38,000,000</b>	<b>94.1%</b>	<b>3048.6%</b>	<b>36,753,517</b>
<b>Total Available Funds</b>		<b>1,322,130</b>	<b>1,590,094</b>	<b>1,322,130</b>	<b>-267,964</b>	<b>38,343,611</b>	<b>94.9%</b>	<b>2411.4%</b>	<b>36,753,517</b>

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Description	Code	FY 2019 - 2020		FY 2020 - 2021		FY 2021 - 2022		% of 2020-2021	Difference FY 21-22 / FY 20-21
		Actual - as of 6/30/20	Approved	Actual - as of 3/31/21	Remaining	Budget	Inc / Exp		
<b>Other Budgeted Expenditures (Allocations from General Fund)</b>									
Accumulated Capital Outlay (ACO)	1012	0	-20,000	-20,000	0	100%	-20,000	-1.0%	0
Contingency	1013	0	200,000	200,000	0	100%	200,000	10.2%	0
Construction in Progress (CIP)/Fixed Assets	1800	0	625,000	0	-625,000	0%	625,000	32.0%	0
General Reserve	GR	0	0	0	0	0%	0	0.0%	0
Imprest Cash Reserve	ICR	0	0	0	0	0%	0	0.0%	0
Sub-Division/Impact Fee Funds (Funds 2520-2528)	4200	87,345	113,000	125,669	12,669	111%	120,000	6.1%	7,000
Reserves for Future Expenditure	R	0	941,584	941,584	0	100%	941,584	48.2%	0
Scholarship Funds (Scholarship Granted (Contra to Acct.4400))	4401	447	5,500	0	-5,500	0%	5,500	0.3%	0
Vehicles	1740	0	80,000	0	-80,000	0%	80,000	4.1%	0
<b>Allocations-Total</b>		87,793	1,003,228	1,247,253	244,024	124%	1,952,084	100.0%	948,855
<b>Total Revenue and Funds Available</b>		4,204,342	3,085,198	42,608,740	39,523,542	1,381%	40,401,511	100.0%	37,316,313
<b>Total Expenses and Allocations</b>		2,280,277	3,085,198	2,605,359	-479,839	84%	5,037,684	100.0%	1,952,486
<b>Net Income</b>		<b>1,924,065</b>	<b>0</b>	<b>40,003,381</b>	<b>40,003,381</b>	N/A	<b>35,363,827</b>	#####	<b>35,363,827</b>
<b>Beginning Total Available Fund Balance</b>		<b>1,322,130</b>	<b>1,590,094</b>	<b>1,322,130</b>	<b>38,343,611</b>		<b>38,343,611</b>		
<b>Ending Total Available Fund Balance</b>		<b>1,924,065</b>	<b>786,594</b>	<b>41,144,964</b>	<b>36,505,411</b>		<b>36,505,411</b>		
<b>Summary</b>									
<b>Grand Total Budget</b>									
Total Income		2,882,212	2,081,970	41,286,610	39,204,640	1983%	2,057,900	5.1%	-24,070
Expense									
Total Salary and Benefits		1,153,871	1,425,862	920,549	-505,313	65%	1,696,200	33.7%	307,600
Total Services and Supplies		1,013,233	656,108	421,125	-234,983	64%	1,389,400	27.6%	733,292
Total Contributions to Others		2,541	15,100	3,856	-11,245	26%	25,600	0.5%	10,500
Total Expense		2,192,484	2,081,970	1,358,107	-723,863	65%	3,085,600	61.3%	1,003,630
Total Available Funds		1,322,130	1,003,228	1,322,130	318,902	132%	38,343,611	761.1%	37,340,383
Total Allocations		87,793	1,003,228	1,247,253	244,024	124%	1,952,084	38.7%	948,855
<b>Net Income</b>		<b>1,924,065</b>	<b>0</b>	<b>40,003,381</b>	<b>40,003,381</b>		<b>35,363,827</b>		<b>35,363,827</b>

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

Fiscal Year: 2021-2022

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		Actual - as of 6/30/20	Approved	Actual - as of 3/31/21	Remaining	Budget	%			
<b>Reserves</b>										
Accumulated Capital Outlay (ACO)			630,700	630,700	0	100%	610,700	31.3%	96.8%	-20,000
General Reserve			3,000	3,000	0	100%	3,000	0.2%	100.0%	0
Imprest Cash Reserve			300	300	0	100%	300	0.0%	100.0%	0
<b>Reserves-Total</b>		<b>0</b>	<b>634,000</b>	<b>634,000</b>	<b>0</b>	<b>100%</b>	<b>614,000</b>			<b>-20,000</b>