



**DATE: JULY 23, 2019**

**TO: FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS**

**FROM: DEBORAH PELTZER, BUSINESS MANAGER**

**RE: FINAL FRRPD BUDGET 2019-20**

**SUMMARY**

Annually the Feather River Recreation and Park District hosts a budget workshop for the upcoming fiscal year. The workshop was held in April 2019, and the Board gave consensus to budget changes staff recommended, as noted in this staff report.

**PURCHASES/CHANGES TO THE 2019-20 BUDGET: STAFF RECEIVED BOARD CONCENUS TO CHANGE THE FOLLOWING BUDGET ITEMS:**

To continue with the budget process both accurately and efficiently, staff will received Board consensus to change budget items listed below at the April 2019 budget workshop.

1. Add a full-time Maintenance I position
2. Board agreement of pay-scales presented
3. Increase health benefit employer contribution to \$750/month per employee
4. Remove Executive Assistant position and add Executive Administrator Jun19
5. Utilize \$60k of Equipment Reverses to be used to purchase Bobcat
6. Fixed Asset purchase: Bobcat w/attachments and an additional Utility Truck
7. Support Tax Revenue BAD max increase, budget includes addtl \$8.5k



## **BUDGET OVERVIEW & BUDGET BY DEPARTMENTS**

### **SUMMARY: CHANGES TO REVENUE 2019-20**

- **4100 Tax Revenue:** Tax revenue is subject to change, received increased tax revenue April 2019 tax revenue. Increase home sales results in increase property value.
- **4150 BAD Tax Revenue:** Request Board and BAD committee to accept annual increase. Estimated near 3% increase is approximately \$8.5k annual money spent only in the parks on maintenance. The District heavily relies on this assessment- spending the tax revenue appropriately- and it is imperative this assessment not only stays in place but the increase is approved.
- **4300 Program Revenue:** 2018-19 did not see the growth originally planned, due to multiple reasons. 2019-20 there are both increased rates and programming scheduled. The increased programming budget is obtainable and reasonable growth in Recreation, Rentals, Aquatics, Preschool, and Camp.
- **4300 Program Revenue:** Gymnastics Program Increased budget revenue more than \$200k from actual revenue received 2018-19. Budget total \$425k for the 2019-20 year, Supervisor plans to dramatically change structure of the program and added programs. With increased budgeted revenue, there is an extraordinary increase to the expense budget compared to previous years: Gym operating expense budget total \$380k before debt expense.
- **4400 Donation/Fundraiser:** Active fundraising/donation seeking is imperative to the Districts prosperity.

**\*\*\* Board consensus received: support BAD maximum increase in budget estimated at an additional \$8.5k**

## **PAYROLL**

**Changes to Payroll: Pay scale Part-time and Full-time for rate changes and added job descriptions noted below**

- Minimum wage increase to \$13 hourly staff/\$26 hour salary staff effective January 1<sup>st</sup> 2020. See attached pay-scales
- Add Full-time position: Maintenance I. Financial impact: \$47.4k total cost to District



- Job title/description change: remove Executive Assistant (hourly). Replace with Executive Administrator (salary). Effective June 2019.
- Increase health benefit Employer Contribution from \$700 to \$750, see detailed comments below: Maximum financial impact \$9k total
- Workers Compensation rate increase: modifier increased to 157%. Overall financial impact additional \$20k
- CalPERS employer rates for 2019-20: Classic 9.680% increase .78% and PEPR 6.985% increase .14%
- Per Board of Directors increase GM salary range \$90-110k

### **Open/Add FULL-TIME MAINT I POSITION**

Additional FT Maintenance I, providing coverage in parks later in the day. Coverage on afternoon rentals, evening game sports field prep. Another FT staff will allow 1 person designated to both sports field maintenance and Riverbend demands, while ensuring all other parks and fields are well remain maintained by entire crew. This will be a total of six full-time maintenance crew, plus the Park Supervisor.

### **HEALTH INSURANCE RATES**

Based on 15 Full-time staff (adding an additional FT Maint I position 2019-20). Employee rate increase up to 12% expected in the 2019-20 fiscal year. Current annual cost to the District, if max allowance is used by all staff: \$126k Increase monthly contribution, if max allowance is used by all staff: \$135k

Maximum increased financial impact to the District in 2019-20 \$9k

**\*\* Board consensus received: Pay-scales accepted**

**\*\* Board consensus received: Executive Assistant to Executive Administrator effective June 2019**

**\*\* Board consensus received: Increase employer contribution benefit \$750/mo.**

**\*\* Board consensus received: FT Maintenance I position remain in budget**

### **CIP/FIXED ASSET BUDGET**

#### **LEASING MAINTENANCE VEHICLES AND EQUIPMENT PURCHASE**

**Budget includes:**

\$55k Utility Truck (finance)

\$60k Bobcat and attachments purchase (utilizing reserves)

\$25k Small gym floor replace (board approved, staff postponed until summer 2019)



- **PURCHASE/LEASE UTILITY TRUCK**

Existing vehicles are consistently breaking down and in need of costly repairs that outweigh the value of the vehicles. FRRPD has spent over \$27k in the past 2.5 fiscal years on vehicle repairs, granted some of the cost are routine maintenance.

2019-20 budget includes the lease to own financing of one (1) additional F-250 Ford trucks. 2017-18 the District purchased one (1) of three (3) F-250 Ford trucks approved in the budget. 2019-20 staff is requesting to purchase an additional one (1) F-250 utility truck and finance the same as the previous truck, which proved to be a great deal and excellent truck for the maintenance department. At this time, staff is requesting to move forward with the lease to own one (1) additional utility truck king cab spending up to \$55k.

Financing price includes full maintenance program to 100k miles, monthly lease charge and tax. Quote is based on annual mileage of 20K.

Budgeted to spend up to \$55k, however staff is always conscious of price and researching best deals. Staff is currently recommending a King Cab Utility Truck.

**\*\* Board consensus received: Budget Fixed Asset Utility Truck up to \$55k**

### **PURCHASE OF BOBCAT AND ATTACHMENTS**

In 2017 the Board of Directors adopted and passed Resolution 1357-17 approving the purchase of a Compact Track Loader (Bobcat) with attachments up to \$55k. Due to multiple reasons, staff did not move forward with this equipment purchase. Now staff is ready to purchase and included in Fixed Asset budget presented today up to \$60k, using equipment reserves.

- Bobcats are one of the most commonly used pieces of equipment used by Park Districts. This piece of equipment can move large amounts of dirt during irrigation and trench projects, tree planting, fence post drilling, loading and unloading material. It is a versatile machine that can be adapted to numerous tasks.
- In the past the District has rented this equipment due to the lack of funds for purchasing a Bobcat. Owning this piece of equipment would allow crew to respond to repair requests immediately without having to arrange for a rental including ordering the equipment and waiting for delivery. This is particularly useful for emergency work as well as scheduled work.

**\*\* Board consensus received: Keep in budget Fixed Asset Bobcat \$60k**



**RESERVES**

Ideally the District would build a General Reserve large enough to cover three months of projected operating costs. District policy recommends committing 1% of Program Revenue annually to reserves. Current reserve total is \$374,594 at the county treasury. Staff recommendation:

- Add \$10k to Elections Reserves
- Add \$8.9k to General Reserves (per board policy, 1% Program revenue)
- Deduct \$60k Equipment Reserve to purchase Bobcat

| Total Reserve Balance<br>as of 7/1/18 | Change to reserve 7/1/19<br>2019-20 Reserve Provision | Total Reserve Balance 7/1/19<br>f/year: 2019-2020 |
|---------------------------------------|-------------------------------------------------------|---------------------------------------------------|
| Imprest/Petty Cash 1,000              |                                                       | 1,000                                             |
| Elections 30,000                      | 10,000                                                | 40,000                                            |
| General 233,594                       | 8,900                                                 | 242,494                                           |
| Equipment 90,000                      | (60,000)                                              | 30,000                                            |
| General restricted 20,000             |                                                       | 20,000                                            |
| <b>374,594</b>                        | <b>(41,100)</b>                                       | <b>333,494</b>                                    |

**\*\* Board consensus received: Utilize \$60k equip reserves for Bobcat purchase**

**ORGANIZATIONAL STRUCTURE**

Annually the District adopts an Organizational Structure chart that is in compliance with current job descriptions. 2019-20 has had several changes to the Org Chart (job descriptions added during 2018-19, and changes/adding was presented at budget workshop). Staff will present the Org Chart at the public hearing meeting in July 2019.

**PARK AND FACILITY GOALS/ANNUAL STRATEGIC PLAN:**

Last updated: January 2017 the Board of Directors adopted the Park and Facility Goals and Annual Strategic Plan. Staff continues to work from the 2017 list. During the 2019-20 fiscal year, the Annual Goals Workshop will be scheduled to update goals and strategic plan.

End of staff report

Thank you for your time,

Deborah Peltzer, Business Manager

| FRRPD PROPOSED BUDGET 2019-20                              | Audited 2017/18     | Projected 2018/19   | Budget 2018/19      | Budget 2019/20      | Business Manager comments                                                        |
|------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------------------------------------------------------|
| Ordinary Income/Expense                                    | Actual              | Estimated 2018/19   | Budget              | Budget              |                                                                                  |
| Income                                                     |                     | Estimated           | Approved Budget     | Proposed Budget     |                                                                                  |
| 4100 - Tax Revenue                                         | \$ 1,644,859        | \$ 1,665,000        | \$ 1,600,000        | \$ 1,700,000        | Estimated: Subject to change, still researching                                  |
| 4150 - Tax Revenue (BAD)                                   | \$ 264,639          | \$ 270,100          | \$ 280,329          | \$ 288,873          | Includes max BAD increase .44 cents per home annual increase total \$8.5k annual |
| 4350 - Discounts & Credits                                 | \$ (6,580)          | \$ (6,000)          | \$ (12,550)         | \$ (7,440)          |                                                                                  |
| 4300 - Program Income                                      | \$ 959,826          | \$ 882,000          | \$ 1,015,000        | \$ 1,126,595        | Gymnastics added \$225k revenue vs 2018-19 actual revenue                        |
| <b>Total Tax/Program Income</b>                            | <b>\$ 2,862,744</b> | <b>\$ 2,811,100</b> | <b>\$ 2,882,779</b> | <b>\$ 3,108,028</b> |                                                                                  |
| 4400 - Donation & Fundraising Income                       | \$ 11,993           | \$ 15,000           | \$ 9,000            | \$ 20,000           | Active fundraiser/donation seeking a must for the District's prosperity          |
| 4500 Grant/Reimbursed Expense Income                       | \$ 45,618           | \$ 9,120            | \$ 43,500           | \$ 30,000           |                                                                                  |
| 4600 - Other Income                                        | \$ 180              | \$ 80               | \$ 500              | \$ 200              |                                                                                  |
| 4900 - Interest Income                                     | \$ 11,140           | \$ 9,625            | \$ 8,000            | \$ 9,000            |                                                                                  |
| 4905 - Interest Income - BAD                               | \$ 1,357            | \$ 1,300            | \$ 875              | \$ 1,000            |                                                                                  |
| <b>Total Income</b>                                        | <b>\$ 2,933,032</b> | <b>\$ 2,846,225</b> | <b>\$ 2,944,654</b> | <b>\$ 3,168,228</b> |                                                                                  |
| <b>Expense</b>                                             |                     |                     |                     |                     |                                                                                  |
| <b>Payroll Expenses</b>                                    |                     |                     |                     |                     | Payroll changes:                                                                 |
| 5010 - Wages & Salaries                                    | \$ 1,167,580        | \$ 1,210,000        | \$ 1,409,284        | \$ 1,504,681        | 1 Full time position added: Maintenance I/ increase GM salary range              |
| 5020 - Employer Taxes                                      | \$ 120,555          | \$ 128,000          | \$ 152,320          | \$ 145,299          | Changed Exec Asst Hourly to Exec Adminstor Salary                                |
| 5030 - Employee Benefits                                   | \$ 129,820          | \$ 154,000          | \$ 165,979          | \$ 188,637          | Employer Contribution Health benefits \$750/mo.                                  |
| 5040 - Workers Comp                                        | \$ 38,585           | \$ 55,000           | \$ 61,909           | \$ 74,216           | 2019-20 Workers Comp rate increase \$20k                                         |
| 5060 Labor/Benefits CIP Projects                           | \$ -                | \$ -                | \$ -                | \$ -                | increase GM salary range per Board of Directors                                  |
| <b>Total 5000 - Payroll Expenses w/o Unfunded Liab</b>     | <b>\$ 1,456,540</b> | <b>\$ 1,547,000</b> | <b>\$ 1,789,492</b> | <b>\$ 1,912,833</b> |                                                                                  |
| 5031 GASB 68 Benefit Expense                               | \$ 24,691           | \$ 35,330           | \$ 36,762           | \$ 54,000           |                                                                                  |
| 5033 GASB Annual Audit Adjustment (year-end adj)           | \$ 91,678           |                     |                     |                     |                                                                                  |
| <b>Payroll w/ GASB Expense</b>                             | <b>\$ 1,572,909</b> | <b>\$ 1,582,330</b> | <b>\$ 1,826,254</b> | <b>\$ 1,966,833</b> |                                                                                  |
| 5100 - Advertising & Promotion                             | \$ 6,427            | \$ 8,250            | \$ 10,000           | \$ 10,000           |                                                                                  |
| 5110 - Bad Debt                                            |                     |                     |                     |                     |                                                                                  |
| 5120 - Bank Fees                                           | \$ 11,605           | \$ 10,500           | \$ 13,000           | \$ 14,000           |                                                                                  |
| 5130 - Charitable Contributions                            | \$ 2,500            | \$ 9,700            | \$ 2,500            | \$ 2,500            |                                                                                  |
| 5140 - Copying & Printing                                  | \$ 10,618           | \$ 10,000           | \$ 12,000           | \$ 11,000           |                                                                                  |
| 5155 Employment Screening                                  | \$ 2,238            | \$ 2,000            | \$ 3,100            | \$ 2,464            |                                                                                  |
| 5160 - Dues, Mbrshps & Publications                        | \$ 14,512           | \$ 12,000           | \$ 14,000           | \$ 9,000            | Adjust cost of software subscriptions to g/l 5188                                |
| 5170 - Education & Development                             | \$ 5,479            | \$ 9,000            | \$ 15,000           | \$ 5,000            | Gymnastics added \$2k                                                            |
| 5175 - Equipment Rental/Lease                              | \$ 3,761            | \$ 12,000           | \$ 5,600            | \$ 4,000            |                                                                                  |
| <b>Total 5100-5175</b>                                     | <b>\$ 57,140</b>    | <b>\$ 73,450</b>    | <b>\$ 75,200</b>    | <b>\$ 57,964</b>    |                                                                                  |
| <b>Equipment, Tools &amp; Furn (&lt;\$5k)</b>              |                     |                     |                     |                     |                                                                                  |
| 5182 - Operating ET&F                                      | \$ 2,192            | \$ 4,500            | \$ 2,500            | \$ 2,900            |                                                                                  |
| 5184 - Program ET&F                                        | \$ 11,572           | \$ 6,500            | \$ 15,450           | \$ 11,100           | Gymnastics added \$4k                                                            |
| 5186 - Site/Shop ET&F                                      | \$ 7,443            | \$ 13,500           | \$ 13,500           | \$ 20,000           | Maint add \$10k, replace ATV and Backho attachments                              |
| 5187 IT Computers/Hardware ET&F                            | \$ 11,482           | \$ 17,000           | \$ 20,000           | \$ 20,000           | Hardware: Servers, PCs, IPad, Printers, etc.                                     |
| 5188 IT Computers/Software ET&F                            | \$ -                | \$ -                | \$ -                | \$ 13,000           | New account. Software Subscriptions and Updates (previously used 5160)           |
| <b>Total 5180 - Equipment, Tools &amp; Furn (&lt;\$5k)</b> | <b>\$ 32,689</b>    | <b>\$ 41,500</b>    | <b>\$ 51,450</b>    | <b>\$ 67,000</b>    |                                                                                  |
| 5200 - Insurance                                           | \$ 46,084           | \$ 53,100           | \$ 52,500           | \$ 60,000           | Property/Liability increase 47% appro \$12k. Plus auto and tramp insurance       |
| 5210 - Interest Expense                                    | \$ 1,554            | \$ 1,475            | \$ 3,600            | \$ 3,300            |                                                                                  |
| 5225 - Postage & Delivery                                  | \$ 1,512            | \$ 1,000            | \$ 3,200            | \$ 1,200            |                                                                                  |
| <b>Total 5200-5225</b>                                     | <b>\$ 49,150</b>    | <b>\$ 55,575</b>    | <b>\$ 59,300</b>    | <b>\$ 64,500</b>    |                                                                                  |
| <b>Professional &amp; Outside Svcs</b>                     |                     |                     |                     |                     |                                                                                  |
| 5232 - Accounting                                          | \$ 26,113           | \$ 25,000           | \$ 32,000           | \$ 25,000           |                                                                                  |
| 5233 - Bands/Recreation                                    | \$ 1,000            | \$ 1,000            | \$ 1,900            | \$ 2,150            |                                                                                  |
| 5234 - Board Stipends                                      | \$ 10,800           | \$ 10,600           | \$ 12,000           | \$ 12,000           |                                                                                  |
| 5235 - Recreation Instructors                              | \$ 26,005           | \$ 24,240           | \$ 30,400           | \$ 52,150           | Gymnastics added \$15k                                                           |
| 5236 - Legal                                               | \$ 62,947           | \$ 21,450           | \$ 18,000           | \$ 18,000           |                                                                                  |
| 5237 - Contract Janitorial                                 | \$ 60,600           | \$ 67,275           | \$ 69,000           | \$ 76,625           |                                                                                  |
| 5239 Outside Admin & Consulting                            | \$ 98,579           | \$ 87,750           | \$ 57,000           | \$ 57,000           | Master Plan update added \$20k                                                   |

| FRRPD PROPOSED BUDGET 2019-20                                                        | Audited 2017/18 | Projected 2018/19 | Budget 2018/19 | Budget 2019/20 | Business Manager comments                                    |
|--------------------------------------------------------------------------------------|-----------------|-------------------|----------------|----------------|--------------------------------------------------------------|
| Ordinary Income/Expense                                                              | Actual          | Estimated 2018/19 | Budget         | Budget         |                                                              |
| <b>Total 5230 - Professional &amp; Outside Svcs</b>                                  | \$ 286,044      | \$ 238,215        | \$ 220,300     | \$ 242,925     |                                                              |
| 5250 - Rent                                                                          | \$ 230          | \$ -              | \$ -           | \$ -           |                                                              |
| <b>Total 5250</b>                                                                    | \$ 230          | \$ -              | \$ -           | \$ -           |                                                              |
| <b>Repairs &amp; Maintenance</b>                                                     |                 |                   |                |                |                                                              |
| 5261 - Building R&M                                                                  | \$ 28,242       | \$ 37,000         | \$ 40,000      | \$ 40,000      |                                                              |
| 5262 - Equipment R&M                                                                 | \$ 10,806       | \$ 17,000         | \$ 18,000      | \$ 17,500      |                                                              |
| 5263 - General R&M                                                                   | \$ 4,950        | \$ 20,000         | \$ 25,000      | \$ 20,000      |                                                              |
| 5264 - Grounds R&M                                                                   | \$ 24,938       | \$ 30,000         | \$ 40,000      | \$ 40,000      | Maint added tree arborist maintenance. Riverbend open        |
| 5265 - Janitorial supplies                                                           | \$ 25,972       | \$ 22,000         | \$ 29,500      | \$ 29,500      |                                                              |
| 5266 - Vandalism Repair                                                              | \$ 13,115       | \$ 5,000          | \$ 10,000      | \$ 8,000       |                                                              |
| 5267 - Vehicle R&M                                                                   | \$ 5,223        | \$ 14,000         | \$ 6,000       | \$ 4,000       |                                                              |
| 5268 Aquatics Pool R&M                                                               | \$ 33,214       | \$ 40,000         | \$ 45,000      | \$ 35,000      |                                                              |
| 5269 Outside Contractor R&M                                                          | \$ 12,742       | \$ 20,000         | \$ 20,000      | \$ 15,000      |                                                              |
| <b>Total 5260 - Repairs &amp; Maintenance</b>                                        | \$ 159,202      | \$ 205,000        | \$ 233,500     | \$ 209,000     |                                                              |
| 5270 - Security                                                                      | \$ 5,348        | \$ 15,000         | \$ 15,000      | \$ 25,000      | Maint added cameras/alarmed Riverbend Bathrooms, Pools, etc. |
| <b>Total 5270</b>                                                                    | \$ 5,348        | \$ 15,000         | \$ 15,000      | \$ 25,000      |                                                              |
| <b>Supplies - Consumable</b>                                                         |                 |                   |                |                |                                                              |
| 5281 Misc Staff & Uniform Expenses                                                   | \$ 8,660        | \$ 11,000         | \$ 9,000       | \$ 9,000       |                                                              |
| 5282 - Office Supplies                                                               | \$ 5,496        | \$ 5,500          | \$ 6,250       | \$ 6,000       |                                                              |
| 5284 - Program Food                                                                  | \$ 11,209       | \$ 12,400         | \$ 12,400      | \$ 13,625      |                                                              |
| 5286 - Program Supplies                                                              | \$ 25,533       | \$ 16,000         | \$ 29,500      | \$ 79,800      | Gymnastics added \$61.8k program expenses                    |
| 5287 Safety Supplies                                                                 | \$ 3,548        | \$ 3,500          | \$ 3,500       | \$ 5,075       |                                                              |
| 5289 - Site Supplies                                                                 | \$ 1,276        | \$ 1,000          | \$ 2,200       | \$ 1,000       |                                                              |
| <b>Total 5280 - Supplies - Consumable</b>                                            | \$ 55,722       | \$ 49,400         | \$ 62,850      | \$ 114,500     |                                                              |
| 5290 - Taxes, Lic., Notices & Permits                                                | \$ 4,487        | \$ 5,000          | \$ 5,000       | \$ 5,125       |                                                              |
| 5300 - Telephone/Internet                                                            | \$ 11,573       | \$ 13,100         | \$ 14,000      | \$ 14,000      |                                                              |
| <b>Total 5290-5300</b>                                                               | \$ 16,060       | \$ 18,100         | \$ 19,000      | \$ 19,125      |                                                              |
| <b>Transportation, Meals &amp; Travel</b>                                            |                 |                   |                |                |                                                              |
| 5312 - Air, Lodging, Other Travel                                                    | \$ 3,183        | \$ 6,000          | \$ 5,000       | \$ 7,000       | Gymnastics added \$2k                                        |
| 5314 - Fuel                                                                          | \$ 18,741       | \$ 25,000         | \$ 21,750      | \$ 29,000      |                                                              |
| 5316 - Meals                                                                         | \$ 575          | \$ 600            | \$ 1,000       | \$ 500         |                                                              |
| 5318 - Mileage                                                                       | \$ 2,178        | \$ 1,500          | \$ 2,500       | \$ 2,000       |                                                              |
| <b>Total 5310 - Transportation, Meals &amp; Travel</b>                               | \$ 24,677       | \$ 33,100         | \$ 30,250      | \$ 38,500      |                                                              |
| <b>5320 - Utilities</b>                                                              |                 |                   |                |                |                                                              |
| 5322 - Electric                                                                      | \$ 105,520      | \$ 109,000        | \$ 110,000     | \$ 115,000     |                                                              |
| 5324 - Garbage                                                                       | \$ 20,752       | \$ 21,500         | \$ 23,300      | \$ 25,000      |                                                              |
| 5326 - Gas/Propane                                                                   | \$ 5,510        | \$ 7,300          | \$ 5,900       | \$ 7,000       |                                                              |
| 5328 - Sewer                                                                         | \$ 3,855        | \$ 4,000          | \$ 4,000       | \$ 5,500       |                                                              |
| 5329 - Water                                                                         | \$ 79,243       | \$ 100,000        | \$ 95,000      | \$ 108,000     |                                                              |
| <b>Total 5320 - Utilities</b>                                                        | \$ 214,880      | \$ 241,800        | \$ 238,200     | \$ 260,500     |                                                              |
| <b>Total Expense</b>                                                                 | \$ 2,474,051    | \$ 2,553,470      | \$ 2,831,304   | \$ 3,065,847   |                                                              |
| <b>Net Ordinary Income Less Expenses</b>                                             | \$ 458,982      | \$ 292,755        | \$ 113,350     | \$ 102,381     |                                                              |
| Debt Interest Expense                                                                | \$ 117,429      | \$ 109,825        | \$ 109,825     | \$ 102,018     |                                                              |
| <b>Total expenses including Debt Interest</b>                                        | \$ 2,591,480    | \$ 2,663,295      | \$ 2,941,129   | \$ 3,167,865   |                                                              |
| <b>Net Profit/(Loss) Year End</b>                                                    | \$ 341,553      | \$ 182,930        | \$ 3,525       | \$ 363         |                                                              |
| * Depreciation is not a cash expense, but is included in the annual operating budget | \$ 410,938      | \$ 450,000        | \$ 500,000     | \$ 550,000     |                                                              |
| <b>Principal Loan Payment</b>                                                        | \$ 220,735      | \$ 229,240        | \$ 229,240     | \$ 236,960     |                                                              |

| FRRPD PROPOSED BUDGET 2019-20                                                                                                                     | Audited 2017/18                                                     | Projected 2018/19                                                      | Budget 2018/19                                                      | Budget 2019/20                                                                       | Business Manager comments                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ordinary Income/Expense                                                                                                                           | Actual                                                              | Estimated 2018/19                                                      | Budget                                                              | Budget                                                                               |                                                                                                                                                                                                                |
| <b>ADDED: EXTRAORDINARY INCOME/EXPENSE including Impact Fees Collected, Riverbend Insurance Proceeds and Flood Expenses</b>                       |                                                                     |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| <b>Extraordinary Income</b>                                                                                                                       |                                                                     |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| Impact Fees Restricted Income: includes interest in Impact Account                                                                                | \$ 52,366                                                           | \$ 80,000                                                              | \$ 35,000                                                           | \$ 55,000                                                                            |                                                                                                                                                                                                                |
| FEMA: Anticipated Flood Reimbursement from FEMA (Insurance Deductible FRRPD out of pocket)                                                        | \$ 250,000                                                          | \$ (250,000)                                                           |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| Insurance Proceeds collected, Riverbend Flood claim                                                                                               | \$ 3,096,270                                                        | \$ 1,836,817                                                           | \$ 2,000,000                                                        |                                                                                      |                                                                                                                                                                                                                |
| SBF Grant \$750k Nelson Pool upgrade/\$267k Trail extension                                                                                       |                                                                     |                                                                        |                                                                     | \$ 1,017,000                                                                         |                                                                                                                                                                                                                |
| <b>Extraordinary Expenses</b>                                                                                                                     |                                                                     |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| Construction of Riverbend                                                                                                                         | \$ 1,394,910                                                        | \$ 2,000,000                                                           | \$ 2,000,000                                                        | \$ 1,200,000                                                                         |                                                                                                                                                                                                                |
| Riverbend Flood Expenses: District paid out of pocket toward deductible (see line 109, expenses applied to anticipates reimb from FEMA/Insurance) | \$ 89,496                                                           | \$ 151,000                                                             |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| SBF Grant FRRPD matching funds 50%: Impact, Project fund, General Fund, Fundraisers and Reverses if needed                                        |                                                                     |                                                                        |                                                                     | \$ 350,000                                                                           | 188K PROJECT/BAL AQUATICS/PARKLAND IMPACT                                                                                                                                                                      |
| GM Murphy requested BOD to transfer \$350k Insurance Proceeds to reimburse General Fund for Admin on Riverbend Project                            |                                                                     |                                                                        |                                                                     | \$ 350,000                                                                           | Insurance Proceeds to General Fund: allocation \$140k Act Center roof replace, \$75k upgrade IT equipment/software, \$50k Nelson Field light replace, \$85k feasibility study/survey additional tax assessment |
| Gain/Loss on Disposed Fixed Assets (16-17 reflects Riverbend Flood loss)                                                                          | \$ -                                                                |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| <b>Following info used for reporting to County: Per Board Policy Capital Improvement Projects/Purchases requires Board Approval</b>               |                                                                     |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| <b>COUNTY RESERVES</b>                                                                                                                            |                                                                     |                                                                        | <b>Total Reserve Balance</b>                                        | <b>Change to reserve 7/1/19</b>                                                      | <b>Total Reserve Balance</b>                                                                                                                                                                                   |
| <b>Reserves Explain</b>                                                                                                                           |                                                                     |                                                                        | <b>as of 7/1/18, including provisions</b>                           | <b>2019-20 Reserve Provision</b>                                                     | <b>7/1/2019</b>                                                                                                                                                                                                |
| Imprest (Petty Cash, reallocated to \$1k every year, carryover)                                                                                   |                                                                     |                                                                        | \$ 1,000                                                            |                                                                                      | \$ 1,000                                                                                                                                                                                                       |
| 2019-20 add \$10k toward Nov20 Election, 3 seats open                                                                                             |                                                                     |                                                                        | \$ 30,000                                                           | \$ 10,000                                                                            | \$ 40,000                                                                                                                                                                                                      |
| 7/1/19 add 1% Program Income per Policy                                                                                                           |                                                                     |                                                                        | \$ 233,594                                                          | \$ 8,900                                                                             | \$ 242,494                                                                                                                                                                                                     |
| Equipment Reserves. \$50k deduct purchase Bobcat                                                                                                  |                                                                     |                                                                        | \$ 90,000                                                           | \$ (60,000)                                                                          | \$ 30,000                                                                                                                                                                                                      |
| General Reserve (Natural Disaster, annual carry over)                                                                                             |                                                                     |                                                                        | \$ 20,000                                                           |                                                                                      | \$ 20,000                                                                                                                                                                                                      |
| <b>TOTAL RESERVES:</b>                                                                                                                            |                                                                     |                                                                        | <b>\$ 374,594</b>                                                   | <b>\$ (41,100)</b>                                                                   | <b>\$ 333,494</b>                                                                                                                                                                                              |
| <b>County Budget 2018-19 Fixed Asset (mid-year adjustment if needed as Projects/Grants become available)</b>                                      | <b>Actual Fixed Assets 2017/18 EXCLUDING RIVERBEND CONSTRUCTION</b> | <b>Estimated Fixed Assets 2018/19 EXCLUDING RIVERBEND CONSTRUCTION</b> | <b>Budget Fixed Assets 2018/19 Excluding Riverbend Construction</b> | <b>Budget Fixed Assets 2018/19 Excluding Riverbend Construction/SBF Grant Nelson</b> |                                                                                                                                                                                                                |
| Fixed Assets General Fund county g/l 560 Fund 2600                                                                                                | \$ 287,786                                                          | \$ 83,497                                                              | \$ 188,850                                                          | \$ 200,000                                                                           | <b>PROPOSED PURCHASES/PROJECTS BELOW</b>                                                                                                                                                                       |
| Fixed Assets SBF Grant Nelson Pool                                                                                                                | \$ -                                                                |                                                                        |                                                                     | \$ 1,367,000                                                                         | <b>SBF GRANT TRAIL/ NELSON UPGRADES</b>                                                                                                                                                                        |
| <b>2018/19 Fixed Asset detailed as of 3/1/19</b>                                                                                                  |                                                                     |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| <b>EXCLUDING RIVERBEND</b>                                                                                                                        | \$ 110,423                                                          |                                                                        | \$ 188,850                                                          | \$ 200,000                                                                           | <b>Proposed Purchases/Projects 2019/20: seeking Board approval</b>                                                                                                                                             |
| Palermo Park: Drain repair, ADA upgrades, play structure install (total estimated cost)                                                           | \$ 5,200                                                            | \$ 42,176                                                              | \$ 29,000                                                           |                                                                                      | \$60k Bobcat plus attachments (reserves)                                                                                                                                                                       |
| Berry Creek Bathroom in progress Impact Fees                                                                                                      | \$ 8,495                                                            | \$ 34,000                                                              |                                                                     |                                                                                      | \$55k F250 Utility Truck (finance) spending up to \$55k King Cab                                                                                                                                               |
| Elite Trampoline Bed/Frame 7x14                                                                                                                   | \$ 38,374                                                           | \$ 7,321                                                               |                                                                     |                                                                                      | \$25k Sport Floor Small Gym Approved (Gen Fund/Public Use Impact Fees)                                                                                                                                         |
|                                                                                                                                                   | \$ 8,673                                                            |                                                                        |                                                                     |                                                                                      | \$20K install Palermo Playground (Board Approved 2018-19)                                                                                                                                                      |
|                                                                                                                                                   | \$ 91,902                                                           |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
|                                                                                                                                                   | \$ 24,719                                                           |                                                                        |                                                                     |                                                                                      |                                                                                                                                                                                                                |
| Total Fixed Assets by Fiscal Year (not including Riverbend)                                                                                       | \$ 287,786                                                          | \$ 83,497                                                              | \$ 217,850                                                          | \$ 200,000                                                                           | excluding SBF Grant Projects                                                                                                                                                                                   |
| <b>F/Year Appropriation Limit</b>                                                                                                                 | <b>\$</b>                                                           | <b>\$ 3,537,031</b>                                                    | <b>\$ 3,684,808</b>                                                 | <b>\$ 3,844,658</b>                                                                  |                                                                                                                                                                                                                |



| FRRPD: 2019-20 FRRPD BUDGET                  |           | GE1-Gen Op     | GE3- Maint  | Recreation AQUATICS | Recreation CLASSES | Recreation SPORTS YOUTH/ADULT | TOTAL RECREATION TOTAL CLASS, AQUATIC, SPORTS | EVENTS          | RENTALS EXCLUDING GYM MEET RENTALS | TOTAL GYMNASSTICS Includes Fac Rental/Gym Meets | TOTAL SCHOOL/CAMP | TOTAL BUDGET 17-18 |
|----------------------------------------------|-----------|----------------|-------------|---------------------|--------------------|-------------------------------|-----------------------------------------------|-----------------|------------------------------------|-------------------------------------------------|-------------------|--------------------|
|                                              |           | ADMIN & IMPACT | MAINT & BAD | AQ-Aquatics         | CL-Classes         | SPORTS                        |                                               | Total EV-Events | Total RE-Rentals                   | TOTAL GYM                                       | Total SC-School   |                    |
| Ordinary Income/Expense                      |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| Income                                       |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| 4100 - Tax Revenue                           | 1,700,000 |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 1,700,000          |
| 4150 - Tax Revenue (BAD)                     |           | 288,873        |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 288,873            |
| 4350 - Discounts & Credits                   |           |                |             | (100)               | (900)              | 0                             | (1,000)                                       | 0               | (240)                              | (3,000)                                         | (3,200)           | (7,440)            |
| 4300 - Program Income - Other                |           |                |             | 48,000              | 69,000             | 60,000                        | 177,000                                       | 6,800           | 44,000                             | 421,295                                         | 477,500           | 1,126,595          |
| Total Tax and Program Income                 | 1,700,000 | 288,873        |             | 47,900              | 68,100             | 60,000                        | 176,000                                       | 6,800           | 43,760                             | 418,295                                         | 474,300           | 3,108,028          |
| 4400 - Donation & Fundraising Income         | 9,500     |                |             | 500                 | 0                  | 0                             | 500                                           | 8,000           | 0                                  | 0                                               | 2,000             | 20,000             |
| 4500 - Grant/Reimbursed Expenses Income      | 29,750    |                |             | 0                   | 0                  | 0                             | 0                                             | 250             | 0                                  | 0                                               | 0                 | 30,000             |
| 4600 - Other Income                          |           | 200            |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 200                |
| 4900 - Interest Income                       | 9,000     |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 9,000              |
| 4905 - Interest Income - BAD                 |           | 1,000          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 1,000              |
| Total Income                                 | 1,748,250 | 290,073        |             | 48,400              | 68,100             | 60,000                        | 176,500                                       | 15,050          | 43,760                             | 418,295                                         | 476,300           | 3,168,228          |
| Gross Profit                                 | 1,748,250 | 290,073        |             | 48,400              | 68,100             | 60,000                        | 176,500                                       | 15,050          | 43,760                             | 418,295                                         | 476,300           | 3,168,228          |
| EXPENSES                                     |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| 5000 - Payroll Expenses                      |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5010 - Wages & Salaries                      | 400,326   | 412,172        |             | 41,693              | 17,340             | 37,570                        | 96,603                                        | 9,614           | 0                                  | 212,436                                         | 373,530           | 1,504,681          |
| 5020 - Employer Taxes                        | 35,833    | 37,976         |             | 5,774               | 2,402              | 5,203                         | 13,379                                        | 1,169           | 0                                  | 18,855                                          | 38,087            | 145,299            |
| 5030 - Employee Benefits                     | 65,237    | 85,211         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 12,644                                          | 25,545            | 188,637            |
| 5040 - Workers Comp                          | 8,124     | 46,369         |             | 1,834               | 477                | 1,033                         | 3,344                                         | 264             | 0                                  | 5,842                                           | 10,273            | 74,216             |
| 5060 - Labor/Benefits CIP Projects           |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| Total 5000 - Payroll Expenses                | 509,520   | 581,728        |             | 49,301              | 20,219             | 43,806                        | 113,326                                       | 11,047          | 0                                  | 249,777                                         | 447,435           | 1,912,833          |
| 5031 - GASB 88 Benefit Expense               | 54,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 54,000             |
| 5033 Annual GASB Auditor Adj                 |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| TOTAL PAYROLL WITH GASB                      | 563,520   | 581,728        |             | 49,301              | 20,219             | 43,806                        | 113,326                                       | 11,047          | 0                                  | 249,777                                         | 447,435           | 1,966,833          |
| 5100 - Advertising & Promotion               | 8,575     |                |             | 0                   | 25                 | 0                             | 25                                            | 550             | 0                                  | 200                                             | 650               | 10,000             |
| 5110 - Bad Debt                              |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5120 - Bank Fees                             | 14,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 14,000             |
| 5130 - Charitable Contributions              | 2,500     |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 2,500              |
| 5140 - Copying & Printing                    | 11,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 11,000             |
| 5155 Employment Screen                       | 205       | 452            |             | 408                 | 68                 | 272                           | 748                                           | 0               | 0                                  | 272                                             | 787               | 2,464              |
| 5160 - Dues, Mbrshps & Publications          | 8,700     |                |             | 300                 | 0                  | 0                             | 300                                           | 0               | 0                                  | 0                                               | 0                 | 9,000              |
| 5170 - Education & Development               | 2,250     | 1,500          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 2,000                                           | 500               | 6,250              |
| 5175 - Equipment Rental/Lease                |           | 2,850          |             | 0                   | 0                  | 0                             | 0                                             | 1,150           | 0                                  | 0                                               | 0                 | 4,000              |
| 5180 - Equipment, Tools & Furn (<\$5k)       |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5182 - Operating ET&F                        | 800       | 1,000          |             | 500                 | 0                  | 0                             | 500                                           | 0               | 0                                  | 400                                             | 200               | 2,900              |
| 5184 - Program ET&F                          |           |                |             | 1,000               | 200                | 2,500                         | 3,700                                         | 400             | 0                                  | 5,000                                           | 2,000             | 11,100             |
| 5186 - Site/Shop ET&F                        |           | 20,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 20,000             |
| 5187 - IT Computer/Hardware                  | 16,400    | 1,000          |             | 0                   | 0                  | 300                           | 1,300                                         | 0               | 0                                  | 300                                             | 1,000             | 20,000             |
| 5188 - IT Computer/Software Subscriptions    | 12,700    |                |             | 0                   | 0                  | 300                           | 300                                           | 0               | 0                                  | 0                                               | 0                 | 13,000             |
| Total 5180 - Equipment, Tools & Furn (<\$5k) | 29,900    | 22,000         |             | 1,500               | 200                | 3,100                         | 4,800                                         | 400             | 0                                  | 5,700                                           | 3,200             | 67,000             |
| 5200 - Insurance                             | 31,000    | 22,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 7,000                                           | 0                 | 60,000             |
| 5210 Interest Expense                        |           | 3,300          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 3,300              |
| 5225 - Postage & Delivery                    | 1,200     |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 1,200              |
| 5230 - Professional & Outside Svcs           |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5232 - Accounting                            | 26,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 26,000             |
| 5233 - Bands/Recreation                      |           |                |             | 0                   | 0                  | 0                             | 0                                             | 2,150           | 0                                  | 0                                               | 0                 | 2,150              |
| 5234 - Board Stipends                        | 12,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 12,000             |
| 5235 - Recreation Instructors                |           |                |             | 1,250               | 26,300             | 0                             | 27,550                                        | 0               | 0                                  | 24,600                                          | 0                 | 52,150             |
| 5236 - Legal                                 | 18,000    |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 18,000             |
| 5237 - Contract Janitorial                   |           | 76,625         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 76,625             |
| 5238 - Other Outside Labor (inactive code)   |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5239 - Outside Admin Consulting              | 42,000    | 15,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 57,000             |
| Total 5230 - Professional & Outside Svcs     | 98,000    | 91,625         |             | 1,250               | 26,300             | 0                             | 27,550                                        | 2,150           | 0                                  | 24,600                                          | 0                 | 243,925            |
| 5250 - Rent                                  |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5260 - Repairs & Maintenance                 |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5261 - Building R&M                          |           | 40,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 40,000             |
| 5262 - Equipment R&M                         |           | 15,500         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 2,000                                           | 0                 | 17,500             |
| 5263 - General R&M                           |           | 19,000         |             | 0                   | 0                  | 0                             | 0                                             | 1,000           | 0                                  | 0                                               | 0                 | 20,000             |
| 5264 - Grounds R&M                           |           | 40,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 40,000             |
| 5265 - Janitorial Supplies                   |           | 27,600         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 1,900                                           | 0                 | 29,500             |
| 5266 - Vandalism Repair                      |           | 8,000          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 8,000              |
| 5267 - Vehicle R&M                           |           | 4,000          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 4,000              |
| 5268 - Aquatics Pool R&M                     |           | 40,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 40,000             |
| 5269 - Outside Contractor R&M                |           | 15,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 15,000             |
| Total 5260 - Repairs & Maintenance           | 0         | 209,100        |             | 0                   | 0                  | 0                             | 0                                             | 1,000           | 0                                  | 3,900                                           | 0                 | 214,000            |
| 5270 - Security                              |           | 25,000         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 25,000             |
| 5280 - Supplies - Consumable                 |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5281 - Staff & Uniform Supplies              | 2,175     | 4,800          |             | 925                 | 0                  | 700                           | 1,625                                         | 0               | 0                                  | 100                                             | 300               | 9,000              |
| 5282 - Office Supplies                       | 6,000     |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 6,000              |
| 5284 - Program Food                          |           |                |             | 0                   | 25                 | 0                             | 25                                            | 550             | 0                                  | 0                                               | 13,050            | 13,625             |
| 5286 - Program Supplies                      |           |                |             | 500                 | 250                | 3,200                         | 3,950                                         | 3,350           | 0                                  | 65,500                                          | 7,000             | 79,800             |
| 5287 - Safety Supplies                       | 350       | 3,000          |             | 900                 | 0                  | 275                           | 1,175                                         | 200             | 0                                  | 200                                             | 150               | 5,075              |
| 5288 - Safety & Staff Supplies               |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5289 - Site Supplies                         |           | 1,000          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 1,000              |
| Total 5280 - Supplies - Consumable           | 8,525     | 8,800          |             | 2,325               | 275                | 4,275                         | 6,875                                         | 4,100           | 0                                  | 65,800                                          | 20,500            | 114,600            |
| 5290 - Taxes, Lic., Notices & Permits        | 2,200     | 2,050          |             | 0                   | 0                  | 0                             | 0                                             | 125             | 0                                  | 0                                               | 750               | 5,125              |
| 5300 - Telephone/Internet                    | 7,130     | 5,520          |             | 0                   | 0                  | 0                             | 0                                             | 240             | 0                                  | 360                                             | 750               | 14,000             |
| 5310 - Transportation, Meals & Travel        |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5312 - Air, Lodging, Other Travel            | 4,800     | 200            |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 2,000                                           | 0                 | 7,000              |
| 5314 - Fuel                                  |           | 28,700         |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 300               | 29,000             |
| 5316 - Meals                                 | 500       |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 500                |
| 5318 - Mileage                               | 1,225     | 100            |             | 0                   | 0                  | 250                           | 250                                           | 225             | 0                                  | 50                                              | 150               | 2,000              |
| Total 5310 - Transportation, Meals & Travel  | 6,525     | 29,000         |             | 0                   | 0                  | 250                           | 250                                           | 225             | 0                                  | 2,050                                           | 450               | 38,500             |
| 5320 - Utilities                             |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 5322 - Electric                              | 11,250    | 70,000         |             | 0                   | 7,650              | 0                             | 7,650                                         | 0               | 0                                  | 11,250                                          | 14,850            | 115,000            |
| 5324 - Garbage                               | 1,350     | 19,275         |             | 0                   | 918                | 0                             | 918                                           | 325             | 0                                  | 1,350                                           | 1,782             | 25,000             |
| 5326 - Gas/Propane                           | 1,075     | 2,700          |             | 0                   | 731                | 0                             | 731                                           | 0               | 0                                  | 1,075                                           | 1,419             | 7,000              |
| 5328 - Sewer                                 |           | 5,500          |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 5,500              |
| 5329 - Water                                 | 2,200     | 99,200         |             | 0                   | 1,496              | 0                             | 1,496                                         | 0               | 0                                  | 2,200                                           | 2,904             | 108,000            |
| Total 5320 - Utilities                       | 15,875    | 196,675        |             | 0                   | 10,795             | 0                             | 10,795                                        | 325             | 0                                  | 15,875                                          | 20,955            | 260,500            |
| Total Expense                                | 811,105   | 1,201,600      |             | 55,084              | 57,882             | 51,703                        | 164,669                                       | 21,312          | 0                                  | 377,534                                         | 495,977           | 3,073,097          |
| Net Ordinary Income Loss/Gain                | 937,145   | (911,527)      |             | (6,684)             | 10,218             | 8,297                         | 11,831                                        | (6,262)         | 43,760                             | 40,761                                          | (19,677)          | 96,031             |
| Other Income/Expense                         |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| Other Income                                 |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| 4200 - Impact Fee Income                     | 0         |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 4910 - Interest Income - Impact Fees         | 0         |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| 9900 - Gain/(Loss) on Asset Disposal         |           |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| Total Other Income                           | 0         |                |             | 0                   | 0                  | 0                             | 0                                             | 0               | 0                                  | 0                                               | 0                 | 0                  |
| Other Expense                                |           |                |             |                     |                    |                               |                                               |                 |                                    |                                                 |                   |                    |
| 7210 - Debt Interest Expense                 | 12,548    | 0              |             | 0                   | 20,647             | 0                             | 20,647                                        | 0               | 0                                  | 45,882                                          | 22,941            | 102,018            |
| Total Other Expense                          | 12,548    | 0              |             | 0                   | 20,647             | 0                             | 20,647                                        | 0               | 0                                  | 45,882                                          | 22,941            | 102,018            |
| Net Other Income                             | (12,548)  | 0              |             | 0                   | (20,647)           | 0                             | (20,647)                                      | 0               | 0                                  | (45,882)                                        | (22,941)          | (102,018)          |
| Net Profit/Loss                              | 924,597   | (911,527)      |             | (6,684)             | (10,429)           | 8,297                         | (8,816)                                       | (6,262)         | 43,760                             | (5,121)                                         | (42,620)          | (6,887)            |



**FRRPD 2019-20 Full Time Pay Scale**

July 2019-December 2019

3% Step Scale July 2019-Dec 2019

3%

| Job Title                            | Step 1   | Step 2   | Step 3   | Step 4   | Step 5   | Merit 1  | Merit 2  | Merit 3  | Merit 4  | Merit 5  |
|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| General Manager                      | contract |          |          |          |          |          |          |          |          |          |
| Executive Administrator              | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Business Manager                     | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Recreation Supervisor                | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Gymnastics Recreation Supervisor     | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Recreation Coordinator               | \$ 15.50 | \$ 15.97 | \$ 16.44 | \$ 16.94 | \$ 17.45 | \$ 17.97 | \$ 18.51 | \$ 19.06 | \$ 19.63 | \$ 20.22 |
| Director of Children Services        | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Assistant Director-Children Services | \$ 15.50 | \$ 15.97 | \$ 16.44 | \$ 16.94 | \$ 17.45 | \$ 17.97 | \$ 18.51 | \$ 19.06 | \$ 19.63 | \$ 20.22 |
| Park Supervisor                      | \$ 24.00 | \$ 24.72 | \$ 25.46 | \$ 26.23 | \$ 27.01 | \$ 27.82 | \$ 28.66 | \$ 29.52 | \$ 30.40 | \$ 31.31 |
| Maintenance Worker III               | \$ 20.00 | \$ 20.60 | \$ 21.22 | \$ 21.85 | \$ 22.51 | \$ 23.19 | \$ 23.88 | \$ 24.60 | \$ 25.34 | \$ 26.10 |
| Maintenance Worker II                | \$ 17.00 | \$ 17.51 | \$ 18.04 | \$ 18.58 | \$ 19.13 | \$ 19.71 | \$ 20.30 | \$ 20.91 | \$ 21.54 | \$ 22.18 |
| Maintenance Worker I                 | \$ 14.00 | \$ 14.42 | \$ 14.85 | \$ 15.30 | \$ 15.76 | \$ 16.23 | \$ 16.72 | \$ 17.22 | \$ 17.73 | \$ 18.27 |

**FRRPD 2019-20 Full Time Pay Scale**

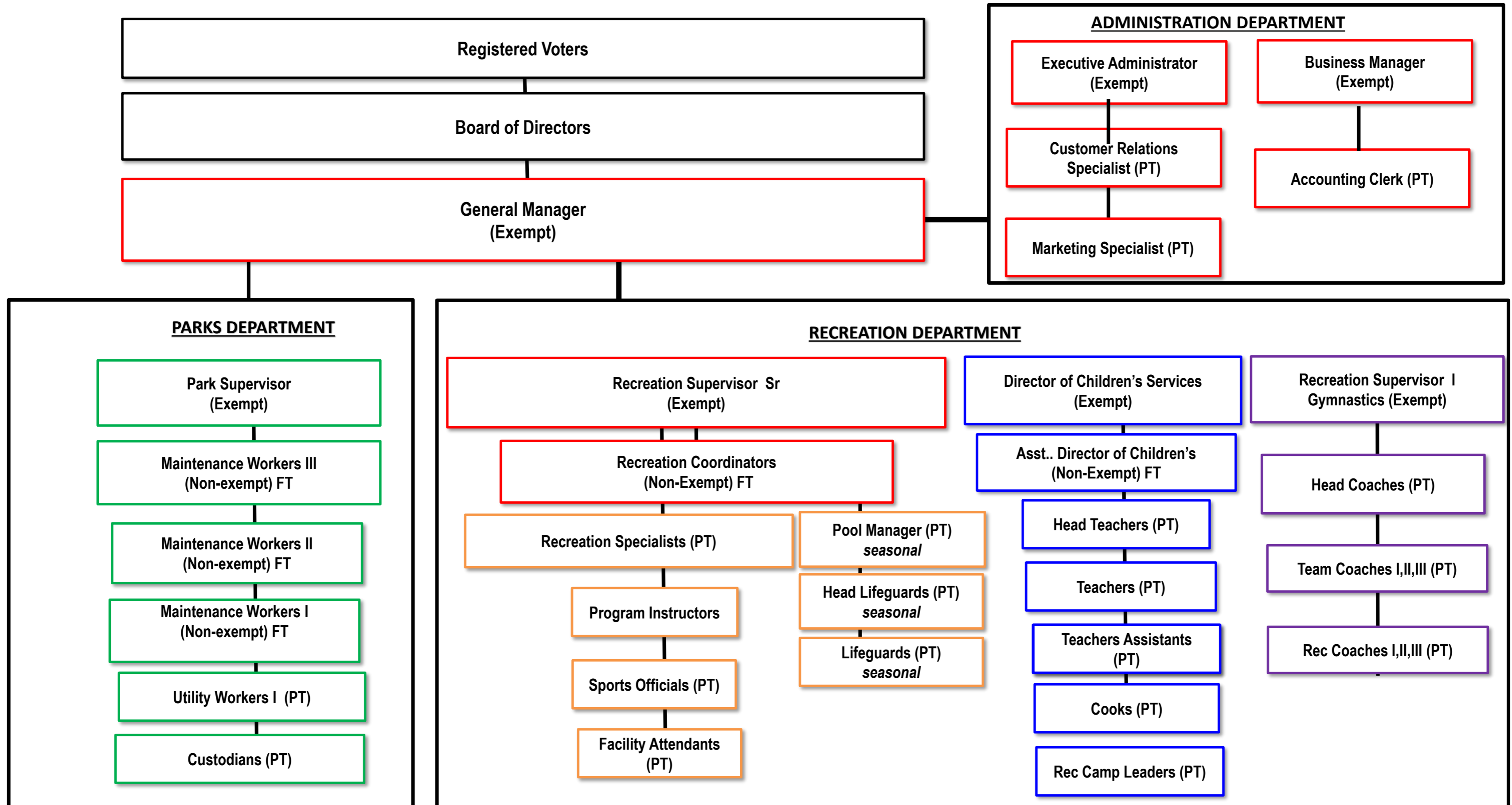
3% Step Scale Jan 2020- June 2020

3%

| Job Title                            | Step 1   | Step 2   | Step 3   | Step 4   | Step 5   | Merit 1  | Merit 2  | Merit 3  | Merit 4  | Merit 5  |
|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| General Manager                      | contract |          |          |          |          |          |          |          |          |          |
| Executive Administrator              | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Business Manager                     | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Recreation Supervisor                | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Gymnastics Recreation Supervisor     | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Recreation Coordinator               | \$ 16.50 | \$ 17.00 | \$ 17.50 | \$ 18.03 | \$ 18.57 | \$ 19.13 | \$ 19.70 | \$ 20.29 | \$ 20.90 | \$ 21.53 |
| Director of Children Services        | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Assistant Director-Children Services | \$ 16.50 | \$ 17.00 | \$ 17.50 | \$ 18.03 | \$ 18.57 | \$ 19.13 | \$ 19.70 | \$ 20.29 | \$ 20.90 | \$ 21.53 |
| Park Supervisor                      | \$ 26.00 | \$ 26.78 | \$ 27.58 | \$ 28.41 | \$ 29.26 | \$ 30.14 | \$ 31.05 | \$ 31.98 | \$ 32.94 | \$ 33.92 |
| Maintenance Worker III               | \$ 21.00 | \$ 21.63 | \$ 22.28 | \$ 22.95 | \$ 23.64 | \$ 24.34 | \$ 25.08 | \$ 25.83 | \$ 26.60 | \$ 27.40 |
| Maintenance Worker II                | \$ 18.00 | \$ 18.54 | \$ 19.10 | \$ 19.67 | \$ 20.26 | \$ 20.87 | \$ 21.49 | \$ 22.14 | \$ 22.80 | \$ 23.49 |
| Maintenance Worker I                 | \$ 15.00 | \$ 15.45 | \$ 15.91 | \$ 16.39 | \$ 16.88 | \$ 17.39 | \$ 17.91 | \$ 18.45 | \$ 19.00 | \$ 19.57 |

FY 2019-2020

# Feather River Recreation & Park District Organizational Structure





### **2019-2020 FISCAL YEAR BUDGET MEETING SCHEDULE**

February 26, 2019 Regular Board Meeting – passed Resolution 1899-19 (Directing preparation of the Engineer's Report)

April 4, 2019 Special Board Meeting 2:00pm (Budget Workshop)

May 2019 (tentative): date to be announced Benefit Assessment District Committee Meeting

May 28, 2019 Regular Board Meeting -Resolution (Approval of Preliminary Budget/Preliminary Engineer's Report)

June 25, 2019 Regular Board Meeting-Resolutions & Public Hearings (Appropriations Limitations/Final Engineers Report)

July 23, 2019 Regular Board Meeting- Resolution (Adoption of Final Budget)

August 2019 submit final budget to Butte County

To be scheduled: Special Board Meeting- Update Annual Strategic Plan/Goals Setting Workshop