

**FEATHER RIVER RECREATION AND PARK DISTRICT
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

DISTRICT BOARD MEETING
Special Board Meeting
May 3, 2017

**Location: FRRPD Conference Room
1875 Feather River Blvd.**

AGENDA

Open Session 1:00PM

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

1. CALL MEETING TO ORDER

Time: _____

2. ROLL CALL

Chairperson Victoria Smith	_____
Vice Chairman Gary Emberland	_____
Director Scott Kent Fowler	_____
Director Marcia Carter	_____
Director Don Noble	_____

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

At this time, the Board will extend the courtesy of the Hearing Session to interested parties who wish to speak on items not on the agenda. State law prohibits the Board from taking action on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board will not and cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

5. REGULAR AGENDA

- 1. 2017-18 Board Budget Workshop (appendix A-G)**
 - A. Approved Fiscal Year Budget
 - B. Budget Overview
 - C. Organization Chart
 - D. 2017-18 BAD Budget
 - E. CIP/Fixed Assets
 - F. 2017 Approved Prioritized Annual Strategic Plan
 - G. Impact fee Reserve Surplus Budget

6. ADJOURNMENT

Time: _____



DATE: MAY 3, 2017

TO: FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS

FROM: GENERAL MANAGER APRYL RAMAGE & BUSINESS MANAGER DEBORAH PELTZER

RE: FRRPD BUDGET WORKSHOP FISCAL YEAR 2017-18

SUMMARY

Annually the Feather River Recreation and Park District hosts a BUDGET WORKSHOP for the upcoming fiscal year. This workshop is an opportunity for District Board of Directors and community members to get a first look at Staff's recommendations for annual operations of the following fiscal year.

Recommendations from the Board of Directors and community members may be made during this workshop. Staff has provided a list of variances of the proposed 2017-18 and adopted 2016-17 fiscal year budgets. These variances are included in the proposed budget documents and are listed below.

(3B) BUDGET OVERVIEW & (4B) BUDGET BY DEPARTMENTS

2016-17 expenditures currently underspent

- Legal fees estimating under budget
- Payroll (understaffed for several months throughout the year) estimating under budget
- Insurance (decreased coverage in Trampoline Insurance per board action) under budget
- Fuel (gas prices lower than antipacted, no Riverbend mowing) under budget
- Water/Utilities (shutting off of Riverbend utilities and controlled water usage through updated controllers at Nelson Complex) under budget
- Copier renegotiated lease saved
- Outside Admin/Consulting under budget

2017-18 variances by General Ledger account

5170: Education and Development: added \$5.5k (Additional \$5k requested for Team Gymnastics' Coach trainings and conferences)

5175: Equipment Rental/Lease: added \$27k (Additional \$27k lease 3 new utility trucks-see item Vehicle Lease in staff report))

5264 Grounds: less \$20k (Riverbend closed)

5266 Vandalism Repair: additional \$3k (increasing vandalism cost and proper coding)

5267 Vehicle Repair: less \$2k (lease 3 new utility trucks, surplus sale older trucks)

5269 Outside Contractor: (budget to actual spent variance)

5286: Program Supplies added \$4k (adding new programs)

5324: Garbage increased \$2k (adding Nelson and Palermo sites to garbage service)



2016-17 Program Revenue \$22k over budget

2016-17 Tax Revenue: May 15, 2017 FRRPD will receive reports of Tax Revenue, at that time we can confirm if additional tax dollars were allocated than the budgeted amounts

Projected 2016-17 Actual amounts will change as we approach year-end June 2016

HEALTH INSURANCE RATES

District staff completed research regarding routine health insurance compensation for full time employees working at neighboring public agencies including Special Districts. Current Feather River Recreation and Park Districts benefit allowances are not efficiently comparable. Typical employee's health insurance rate reimbursements from neighboring agencies varies \$750-\$1289 per month per eligible employee. The District's current rate is \$525 per month per eligible employee. Staff recommendation is to increase the health insurance rate reimbursement for eligible employees to \$650/month. Annually this figure should be revisited for potential increases as feasible. The District has not offered an increase in health benefits since prior to 2010. However at this time, insurance premiums have increased annually to an unaffordable rate at District employees' current reimbursement.

Financial impact to the 2017-18 District budget for employee benefits

Current annual cost to the District \$94,500

With recommended increase \$117,000

**Added financial impact to the District in 2017/18 \$22,500*

For the purpose of this board workshop the health insurance rate increase to \$650 has been included.

(5B-6B, 7C) IMPLEMENTATION OF FAIR WAGES PER MANDATE

The mandated increase to minimum wage has been included in the 2017/18 fiscal year proposed budget. With this mandate annually is the need to revisit starting wages for District positions. The goal is to remain a fair percentage between minimum wage positions and management positions. This is created by "closing the gap". As minimum wage rates increase, some position starting wages will increase and others will remain the same. Staff has created a five year projection that the District can absorb through 2022. Also included in the 2017-18 fiscal year proposed budget is the proposed annual 3% full time salary step increase and the annual part time 0.25 annual increase. The mandated implementation is scheduled for January 1, 2018. Staff has offered two salary step schedules for the 2017-18 fiscal year, July1-December 31, 2017 and January 1-June 30, 2018. Salaries proposed are 59% of expenses.

For the purpose of this board workshop the recommended salary schedule has been included with projections of July-December 2017 and January-June 2018. A five year projection wage scale has also been included for reference. Note: this scale is set at step 1 of the pay scale and is subject to change depending on current District staffing needs.

**A 2017-18 PT/FT salary step scale will be reviewed and approved in the final budget adoption process.*



(8D)BAD BUDGET

BENEFIT ASSESMENT DISTRICT (BAD)

2017-18 options for increase

Options	Zone A	Zone B	Addition to tax payers	Projected 2017-18	Addition of Funds
0%	\$13.60	\$6.80	0/0	261,053.43	0
2%	13.86	\$6.94	.26/.13	266,044.66	4,991.23
3%	14.00	7.00	.40/.20	268,731.81	7,678.38
MAX	14.02	7.00	.42/.20	269,114.53	8,061.11

2016-17 fiscal year the District approved a max increase of the BAD assessment. This increased tax payer households to \$13.60 (additional 0.72) Zone A and \$6.80 (additional 0.36) Zone B annually. This is the current rate of assessment. The District also hosted BAD carry over funds from previous years of \$80,000 holding the \$10,000 required contingency. Since 2015 to present date multiple District projects have been completed utilizing these funds:

- Resurfacing of two diving boards at Nelson Complex
- New iron style fencing at Playtown USA Park
- New slides at MLK Park
- Basketball resurfacing at MLK Park
- Updated bark at playgrounds for compliance at MLK, Nelson, Palermo and Playtown USA parks
- Complete fencing bordering skate park (still in approval process)
- As well as ongoing annual District park maintenance

All of the aforementioned projects fit the BAD utilization requirements. Areas where attention are still needed and also fit the requirements are:

- Park Security options (cameras, facility attendants, etc.)
- ADA upgrades to multiple parks and facilities
- Upgraded lighting and light poles for parks
- Resurfacing and restriping of parking lots
- Non-compliant Playground equipment replacement
- Septic repair and main line irrigation repairs
- Baseball and Softball complex upgrades (backstops, lighting, score boards, bleachers, shade structures, additional restrooms, etc.)
- Pool upgrades and facility repairs
- Invasive plant removal
- Updated park signage
- Gravel to parking lots/or paved parking
- And multiple other park and facility needs

The BAD Committee met on April 20th, 2017 and has made a unanimous recommendation of adopting the maximum increase for fiscal year 2017-18. Staff also recommends approving the 2017-18 maximum



increase of 0.42 for Zone A and 0.20 for Zone B. The additional \$8,061.11 would allow the District to continue improving existing parklands and facilities. District parklands include 5 Facilities, 2 pools and 11 parks spread out over 738 miles with 385 acres of parkland.

The District needs to continue replacing worn or broke down equipment while adding additional equipment to deter the need for renting equipment which can be costly and time consuming. Repairs over the years have become costly and have outweighed the value of older equipment. Items that need replacement or initial purchase are:

- Bobcat (initial)
- Backhoe (replacement)
- Boom lift (initial)
- Industrial size mower (initial)
- Dump truck (replacement)
- Forklift (initial)
- Three maintenance vehicles (included in 2017-18 fiscal budget)

For the purpose of this board workshop the max increase of 0.42/0.20 has been included.

**May 11, 2017 the BAD oversight committee will meet to review the draft preliminary engineers report including the maximum increase.*

May 23, 2017 the preliminary engineers report will be presented for Board of Director action including the committee's recommendation. The District Board may choose to accept or decline the committee's recommendation.

(9E) CIP BUDGET

Options and funding sources for upcoming Capital Improvement Projects (CIP) in accordance with the 2017-18 fiscal year budget. **This list is subject to change depending on District needs.* Each project will require board approval at time of proposal.

LEASING MAINTENANCE VEHICLES VS PURCHASE

Staff recommendation included in the 2017-18 fiscal year proposed budget is the lease option of three maintenance vehicles. In 2015 the District purchased three used vehicles to replace old and worn out vehicles. These were shown to be good purchases however along with the District's remaining current three vehicles that need replacement has allowed the District's vehicle repair budget to exceed expectations. Existing vehicles are consistently breaking down and in need of costly repairs that outweigh the value of the vehicles. 2016-17 projected cost associated to vehicle repairs are \$12,747.

Surplus vehicles approximate value if sold in surplus sale.

2001 Ford F250	180K miles	\$12K
2000 Chevy 2500	250K miles	\$1K
2006 Ford F150	150K miles	\$5K

\$18,000 to apply towards lease of new vehicles



Recommended 5 year lease vehicles: (three quotes will be obtained at time of review) below quote was obtained from a reputable leasing company.

<u>VEHICLE LEASE WITH MAINTENANCE</u>	<u>MONTHLY COST</u>	<u>PURCHASE PRICE</u>
(2) 2017 Ford F-250XL 4X2 regular cab with tool box	\$687/month	\$37K
(1) 2017 Ford F-350 XL 4x2 with tool box	\$764/month each	\$38K each

Price includes depreciation, full maintenance program to 100,000 miles, monthly lease charge and tax. Quote is based on annual mileage of \$20K. The District receives an option to purchase at any time during lease. For the purpose of this workshop cost of leasing three maintenance trucks has been added. Financial impact to the District \$27K annually vs purchase of three vehicles \$110K .

For the purpose of this board workshop this lease has been included. A formal request will be made to the Board of Directors at a future regular board meeting.

(11G) IMPACT FEE-RESERVES-SURPLUS BUDGET

IMPACT FEES

2017-18 fiscal budget ideas for utilization of impact fees include addition of a dog park at Nelson Complex (consistent public request), reserve birthday rings at Playtown USA (revenue source), and facility upgrades to Palermo Pool. Impact Fees may only be used for new construction purposes. Impact Fees may be used as matching grant funds leaving the option open to apply for grants in the 2017-18 fiscal year.

RESERVE BUDGET

Currently reserve total is \$244,594 at the county treasury. \$20K of these reserves is contingent for natural disaster emergencies (fire, flood, etc). \$40K is restricted for elections, \$30,000 for equipment replacement and \$166,594 in Reserve. In 2016-17 the District Board of Directors allocated \$40K for the 2017 elections that was unutilized. Also \$40K was Board of Director allocated for the foam pit project. Staff is recommending adding a total of \$100K to reserves from 2016-17 unallocated funds with an ultimate goal of adding funds annually to build a healthy District reserve. This addition of funds would bring total District reserves to \$364,594 with an unrestricted reserve of \$216,594. Utilization of District reserves requires a 4/5 vote of the board of directors. According to District policy reserves are to be used for contingencies such as:

- Cash flow requirements
- Economic uncertainties
- Local emergencies and natural disasters
- Loss of major revenue
- Unanticipated operating or capital expenditures
- Uninsured losses
- Future capital projects
- Vehicle and equipment replacements



- Capital asset and infrastructure repair and replacement

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.

POTENTIAL SURPLUS 2016-17

District potential unallocated funds ending the 2016-17 fiscal year is up to \$200K. This is due to increase in program revenue and underspending in expenses. It is not typical to have a net profit at the end of the fiscal year and the 2017-18 proposed budget will reflect actual expenses. Staff is recommending adding \$100K to reserve and utilizing a portion of the additional funds for a much needed purchase.

- Bob Cat with attachments up to \$45,000

For the purpose of this board workshop this purchase has been included. A formal request will be made to the Board of Directors at a future regular board meeting.

ORGANIZATIONAL STRUCTURE

Annually the District adopts an Organizational Structure chart that is in compliance with current job descriptions. There are no recommended changes to the 2017-18 Organizational Chart.

PARK AND FACILITY GOALS

At the January 2017 Annual Goals Workshop Special Board Meeting District Board of Directors adopted the Park and Facility Goals Annual Strategic Plan. Goals have been identified as completed or in progress.

MASTER PLAN REVISIONS

District Board of Directors and staff have actively been updating the Feather River Recreation and Park District Master Plan. This plan will cover items such as Fixed Asset Replacement Schedule, ADA Facility Upgrade Schedule, Organizational Development Schedule, Park Development for outlying areas and upgrades to current sites, Potential Impact Fee increases, Future Long Term Strategic Plans, Digital Archiving Plan (in process), ongoing Grant Opportunities, and ongoing Agency Agreements.



FEATHER RIVER RECREATION & PARK DISTRICT

2017-18 BUDGET WORKSHOP

May 3, 2017



APPROVED 2017-18 FISCAL YEAR BUDGET SCHEDULE

January 24, 2017 Regular Board Meeting -Approve 2017-18 Budget Schedule

February 1, 2017 Special Board Meeting-Annual Strategic Plan/Goals Setting Workshop

February 28, 2017 Regular Board Meeting - Resolution (Directing preparation of the Engineer's Report)

March 22, 2017 (Tentative) 10:00AM Benefit Assessment District Committee Meeting

May 3, 2017 Special Board Meeting (Board Budget Workshop)

May 23, 2017 Regular Board Meeting -Resolution (Approval of Preliminary Budget/Preliminary Engineer's Report)

June 27, 2017 Regular Board Meeting-Resolutions & Public Hearings (Appropriations Limitations/Final Engineers Report)

July 25, 2017 Regular Board Meeting- Resolution (Adoption of Final Budget)

July 31, 2017 submit final budget to Butte County

FRRPD PROPOSED BUDGET 2016-17	Audited 2014/2015	Audited 2015/2016	Projected 2016/17	Budgeted 2016/2017	Budget 2017/18
Ordinary Income/Expense			Estimated Actuals	Adopted Budget	Proposed
Income			updated 4/25/17		
4100 · Tax Revenue	\$1,443,769	\$1,495,873	\$1,532,177	\$1,504,500	\$1,575,000
4150 · Tax Revenue (BAD)	\$241,866	\$242,255	\$261,517	\$261,517	\$269,115
4300 · Program Income	\$916,950	\$980,438	\$1,020,686	\$998,700	\$1,044,175
4350 · Discounts & Credits	(\$7,218)	(\$6,828)	(\$7,391)	(\$8,000)	(\$8,000)
Total Tax/Program Income	\$2,595,367	\$2,711,738	\$2,806,989	\$2,756,717	\$2,880,290
4400 · Donation & Fundraising Income	\$12,462	\$2,750	\$3,189	\$2,000	\$4,000
4500 Grant/Reimbursed Expense Income		\$61,512	\$12,087	\$2,000	\$20,000
4600 · Other Income	\$9,009	\$3,925	\$1,000		\$1,000
4900 · Interest Income	\$3,982	\$10,305	\$7,000	\$8,300	\$7,000
4905 · Interest Income - BAD	\$888	\$1,623	\$1,000	\$1,000	\$1,000
Total Income	\$2,621,708	\$2,791,854	\$2,831,265	\$2,770,017	\$2,913,290
Expense					
Payroll Expenses					
5010 · Wages & Salaries	\$895,839	\$1,038,244	\$1,262,847	\$1,299,713	\$1,407,074
5020 · Employer Taxes	\$94,073	\$108,844	\$133,940	\$129,346	\$141,595
5030 · Employee Benefits	\$82,886	\$100,314	\$120,901	\$138,629	\$154,548
5040 · Workers Comp	\$24,627	\$32,513	\$49,307	\$50,202	\$54,528
5060 Labor/Benefits CIP Projects		(\$14,680)	(\$12,000)	(\$8,000)	(\$25,000)
Total 5000 · Payroll Expenses	\$1,097,425	\$1,265,236	\$1,554,995	\$1,609,890	\$1,732,745
5031 GASB 68 Benefit Expense	\$14,186	\$12,904	\$17,609	\$16,500	\$26,275
5033 GASB Annual Audit Adjustment		(\$94,878)			
Payroll w/ GASB Expense	\$1,111,611	\$1,183,262	\$1,572,604	\$1,626,390	\$1,759,020
5100 · Advertising & Promotion	\$8,105	\$7,284	\$10,000	\$10,000	\$12,000
5110 · Bad Debt					
5120 · Bank Fees	\$9,433	\$12,877	\$11,635	\$9,000	\$12,000
5130 · Charitable Contributions		\$1,420	\$2,500	\$3,000	\$2,500
5140 · Copying & Printing	\$18,221	\$20,726	\$10,210	\$21,000	\$11,000
5155 Employment Screening			\$3,714	\$3,700	\$3,985
5160 · Dues, Mbrshps & Publications	\$8,117	\$12,913	\$11,329	\$12,000	\$12,000
5170 · Education & Development	\$3,505	\$4,687	\$5,500	\$5,500	\$11,000
5175 · Equipment Rental/Lease	\$2,500	\$2,772	\$4,337	\$4,450	\$31,000
Total 5100-5175	\$49,881	\$62,680	\$59,225	\$68,650	\$95,485
Equipment, Tools & Furn (<\$2k)					
5182 · Operating ET&F	\$6,067	\$2,309	\$3,000	\$5,000	\$3,700
5184 · Program ET&F	\$1,624	\$8,199	\$18,898	\$9,050	\$15,600

FRRPD PROPOSED BUDGET 2016-17	Audited 2014/2015	Audited 2015/2016	Projected 2016/17	Budgeted 2016/2017	Budget 2017/18
Ordinary Income/Expense			Estimated Actuals	Adopted Budget	Proposed
5186 · Site ET&F	\$32,226	\$25,924	\$11,913	\$19,000	\$14,000
5187 Technology ET&F			\$7,581	\$12,000	\$15,200
Total 5180 · Equipment, Tools & Furn (<\$2k)	\$39,917	\$36,432	\$41,392	\$45,050	\$48,500
5200 · Insurance	\$79,834	\$45,982	\$41,562	\$47,000	\$47,000
5210 · Interest Expense					
5220 · Miscellaneous Expense					
5225 · Postage & Delivery	\$1,667	\$1,841	\$3,065	\$2,300	\$3,500
Total 5200-5225	\$81,501	\$47,823	\$44,627	\$49,300	\$50,500
Professional & Outside Svcs					
5232 · Accounting	\$24,194	\$33,245	\$23,425	\$25,000	\$25,000
5233 · Bands/Recreation	\$1,450	\$1,650	\$1,750	\$1,500	\$1,850
5234 · Board Stipends	\$11,100	\$10,700	\$10,900	\$12,000	\$12,000
5235 · Recreation Instructors	\$23,610	\$34,932	\$40,880	\$43,750	\$41,500
5236 · Legal	\$22,325	\$3,006	\$15,421	\$20,000	\$18,000
5237 · Contract Janitorial	\$47,280	\$49,580	\$60,080	\$49,600	\$71,000
Previously Other Outside Labor (gl5238)	\$175,270	\$36,761		\$0	
5239 Outside Admin & Consulting			\$53,695	\$91,000	\$30,000
Total 5230 · Professional & Outside Svcs	\$305,229	\$169,874	\$206,151	\$242,850	\$199,350
5250 · Rent	\$6,030	\$1,642	\$2,713	\$3,200	\$3,000
Total 5250	\$6,030	\$1,642	\$2,713	\$3,200	\$3,000
Repairs & Maintenance					
5261 · Building R&M	\$30,242	\$22,520	\$34,854	\$35,000	\$35,000
5262 · Equipment R&M	\$21,110	\$16,082	\$18,000	\$25,000	\$22,000
5263 · General R&M	\$19,643	\$26,763	\$29,764	\$30,000	\$30,000
5264 · Grounds R&M	\$60,918	\$61,926	\$37,220	\$65,000	\$45,000
5265 · Janitorial supplies	\$23,457	\$26,399	\$24,819	\$27,000	\$28,750
5266 · Vandalism Repair	\$8,390	\$11,488	\$14,696	\$12,000	\$15,000
5267 · Vehicle R&M	\$14,548	\$7,245	\$11,792	\$10,000	\$8,000
5268 Aquatics Pool R&M		\$18,479	\$42,772	\$20,000	\$45,000
5269 Outside Contractor R&M		\$0	\$13,770	\$6,000	\$20,000
Total 5260 · Repairs & Maintenance	\$178,308	\$190,903	\$227,687	\$230,000	\$248,750
5270 · Security	\$4,563	\$5,371	\$6,000	\$6,000	\$7,000
Total 5270	\$4,563	\$5,371	\$6,000	\$6,000	\$7,000
Supplies - Consumable					
5281 Staff & Uniform Supplies			\$7,538	\$7,000	\$7,900
5282 · Office Supplies	\$8,651	\$5,677	\$5,965	\$6,500	\$6,500
5284 · Program Food	\$9,925	\$11,047	\$10,576	\$12,000	\$11,300

FRRPD PROPOSED BUDGET 2016-17	Audited 2014/2015	Audited 2015/2016	Projected 2016/17	Budgeted 2016/2017	Budget 2017/18
Ordinary Income/Expense			Estimated Actuals	Adopted Budget	Proposed
5286 · Program Supplies	\$15,773	\$15,586	\$18,000	\$18,000	\$22,000
5287 Safety Supplies		\$0	\$2,688	\$2,300	\$2,800
Previously Safety & staff Supplies (gl5288)	\$5,699	\$9,835		\$0	
5289 · Site Supplies	2047	\$1,661	\$2,194	\$2,500	\$2,000
Total 5280 · Supplies - Consumable	\$42,095	\$43,806	\$46,961	\$48,300	\$52,500
5290 · Taxes, Lic., Notices & Permits	\$8,533	\$5,433	\$6,000	\$6,000	\$6,800
5300 · Telephone/Internet	\$10,217	\$10,738	\$11,820	\$11,000	\$12,000
Total 5290-5300	\$18,750	\$16,170	\$17,820	\$17,000	\$18,800
Transportation, Meals & Travel					
5312 · Air, Lodging, Other Travel	\$159	\$1,592	\$2,236	\$2,000	\$3,000
5314 · Fuel	\$23,586	\$18,173	\$17,542	\$25,000	\$20,000
5316 · Meals: during Travel out of area/Conferences	\$469	\$319	\$464	\$500	\$1,000
5318 · Mileage	\$2,871	\$4,043	\$2,717	\$4,800	\$2,050
Total 5310 · Transportation, Meals & Travel	\$27,085	\$24,126	\$22,959	\$32,300	\$26,050
5320 · Utilities					
5322 · Electric	\$92,511	\$101,646	\$104,141	\$105,000	\$107,000
5324 · Garbage	\$18,287	\$20,330	\$18,000	\$21,000	\$23,000
5326 · Gas/Propane	\$3,687	\$3,849	\$7,000	\$4,100	\$7,000
5328 · Sewer	\$3,748	\$4,480	\$3,892	\$4,600	\$4,000
5329 · Water	\$94,818	\$104,755	\$102,334	\$110,000	\$110,000
Total 5320 · Utilities	\$213,051	\$235,060	\$235,367	\$244,700	\$251,000
Total Expense	\$2,078,021	\$2,017,148	\$2,483,506	\$2,613,740	\$2,759,955
Net Ordinary Income Less Expenses	\$543,687	\$774,705	\$347,759	\$156,278	\$153,335
Debt Interest Expense		\$131,750	\$124,695	\$124,695	\$117,429
Total expenses including Debt Interest	\$2,621,708	\$2,791,854	\$2,831,265	\$2,770,018	\$2,913,290
Approved Unallocated Fund Purchases Fixed Assets not included in above Operating Expenses		\$42,500			
Net Profit/(Loss) Year End	\$543,687	\$600,456	\$223,064	\$31,583	\$35,906
* Depreciation is not a cash expense, but is included in the annual operating budget	\$487,675	\$509,519	\$525,000	\$525,000	\$530,000

FRRPD: 2017-18 BUDGET BY DEPT		GE1-Gen Op	GE3- Maint	AQUATICS	CLASSES	SPORTS YOUTH/ADULT	TOTAL RECREATION	EVENTS	RENTALS	TOTAL GYMNASTICS	TOTAL SCHOOL/CAMP	
		ADMIN & IMPACT	MAINT & BAD	Total AQ-Aquatics	Total CL-Classes	TOTAL SPORTS	TOTAL CLASS, AQUATIC, SPORTS	Total EV-Events	Total RE-Rentals	TOTAL GYM	Total SC-School	TOTAL BUDGET 17-18
Ordinary Income/Expense												
Income												
	4100 · Tax Revenue	1,575,000		0	0	0	0	0	0	0	0	1,575,000
	4150 · Tax Revenue (BAD)		269,115	0	0	0	0	0	0	0	0	269,115
	4350 · Discounts & Credits			0	(1,000)	0	(1,000)	0	0	(3,500)	(3,500)	(8,000)
	4300 · Program Income - Other			45,000	98,000	92,900	235,900	6,275	18,000	339,000	445,000	1,044,175
	Total Tax and Program Income	1,575,000	269,115	45,000	97,000	92,900	234,900	6,275	18,000	335,500	441,500	2,880,290
	4400 · Donation & Fundraising Income	500		0	0	0	0	3,500	0	0	0	4,000
	4500 · Grant/Reimbursed Expenses Income	19,000		0	0	0	0	1,000	0	0	0	20,000
	4600 · Other Income	1,000		0	0	0	0	0	0	0	0	1,000
	4900 · Interest Income	7,000		0	0	0	0	0	0	0	0	7,000
	4905 · Interest Income - BAD	1,000		0	0	0	0	0	0	0	0	1,000
	Total Income	1,603,500	269,115	45,000	97,000	92,900	234,900	10,775	18,000	335,500	441,500	2,913,290
	Gross Profit	1,603,500	269,115	45,000	97,000	92,900	234,900	10,775	18,000	335,500	441,500	2,913,290
Expense												
	5000 · Payroll Expenses			0	0	0	0	0	0	0	0	0
	5010 · Wages & Salaries	345,774	386,570	38,679	34,000	46,791	119,470	9,426	0	209,066	336,768	1,407,074
	5020 · Employer Taxes	31,009	36,517	5,357	4,461	6,480	16,298	938	0	22,937	33,896	141,595
	5030 · Employee Benefits	56,054	64,891	0	0	0	0	0	0	11,899	21,704	154,548
	5040 · Workers Comp	5,378	35,332	1,288	670	922	2,880	186	0	4,119	6,633	54,528
	5060 · Labor/Benefits CIP Projects	0	(25,000)	0	0	0	0	0	0	0	0	(25,000)
	Total 5000 · Payroll Expenses	438,215	498,310	45,324	39,131	54,193	138,648	10,550	0	248,020	399,001	1,732,744
	5031 · GASB 68 Benefit Expense	26,275		0	0	0	0	0	0	0	0	26,275
	5033 Annual GASB Auditor Adj			0	0	0	0	0	0	0	0	0
	TOTAL PAYROLL WITH GASB	464,490	498,310	45,324	39,131	54,193	138,648	10,550	0	248,020	399,001	1,759,019
	5100 · Advertising & Promotion	11,300		0	0	0	0	700	0	0	0	12,000
	5110 Bad Debt			0	0	0	0	0	0	0	0	0
	5120 · Bank Fees	12,000		0	0	0	0	0	0	0	0	12,000
	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	452	678	408	272	340	1,020	0	0	204	1,631	3,985
	5160 · Dues, Mbrshps & Publications	12,000		0	0	0	0	0	0	0	0	12,000
	5170 · Education & Development	3,300	2,500	1,200	0	0	1,200	0	0	2,500	1,500	11,000
	5175 · Equipment Rental/Lease		29,900	0	0	0	0	1,100	0	0	0	31,000
	5180 · Equipment, Tools & Furn (<\$2k)			0	0	0	0	0	0	0	0	0
	5182 · Operating ET&F	2,000	1,000	200	0	0	200	0	0	400	100	3,700
	5184 · Program ET&F	0		1,250	550	3,500	5,300	1,500	0	5,000	3,800	15,600
	5186 · Site/Shop ET&F		14,000	0	0	0	0	0	0	0	0	14,000
	5187 Technology	11,500	2,000	0	0	0	0	0	0	1,500	200	15,200
	Total 5180 · Equipment, Tools & Furn (<\$2k)	13,500	17,000	1,450	550	3,500	5,500	1,500	0	6,900	4,100	48,500
	5200 · Insurance	40,000		0	0	0	0	0	0	7,000	0	47,000
	5210 Interest Expense			0	0	0	0	0	0	0	0	0
	5225 · Postage & Delivery	3,500		0	0	0	0	0	0	0	0	3,500
	5230 · Professional & Outside Svcs			0	0	0	0	0	0	0	0	0
	5232 · Accounting	25,000		0	0	0	0	0	0	0	0	25,000
	5233 · Bands/Recreation			0	0	0	0	1,850	0	0	0	1,850
	5234 · Board Stipends	12,000		0	0	0	0	0	0	0	0	12,000
	5235 · Recreation Instructors			2,000	33,500	6,000	41,500	0	0	0	0	41,500
	5236 · Legal	18,000		0	0	0	0	0	0	0	0	18,000
	5237 · Contract Janitorial		71,000	0	0	0	0	0	0	0	0	71,000
	5239 · Outside Admin Consulting	16,000	14,000	0	0	0	0	0	0	0	0	30,000
	Total 5230 · Professional & Outside Svcs	71,000	85,000	2,000	33,500	6,000	41,500	1,850	0	0	0	199,350
	5250 · Rent	1,500	1,500	0	0	0	0	0	0	0	0	3,000
	5260 · Repairs & Maintenance			0	0	0	0	0	0	0	0	0
	5261 · Building R&M		35,000	0	0	0	0	0	0	0	0	35,000
	5262 · Equipment R&M		20,000	0	0	0	0	0	0	2,000	0	22,000
	5263 · General R&M		30,000	0	0	0	0	0	0	0	0	30,000
	5264 · Grounds R&M		45,000	0	0	0	0	0	0	0	0	45,000
	5265 · Janitorial Supplies		28,000	0	0	0	0	0	0	750	0	28,750
	5266 · Vandalism Repair		15,000	0	0	0	0	0	0	0	0	15,000
	5267 · Vehicle R&M		8,000	0	0	0	0	0	0	0	0	8,000
	5268 · Aquatics Pool R&M		45,000	0	0	0	0	0	0	0	0	45,000
	5269 · Outside Contractor R&M		20,000	0	0	0	0	0	0	0	0	20,000
	Total 5260 · Repairs & Maintenance	0	246,000	0	0	0	0	0	0	2,750	0	248,750
	5270 · Security		7,000	0	0	0	0	0	0	0	0	7,000

FRRPD: 2017-18 BUDGET BY DEPT		GE1-Gen Op	GE3- Maint	AQUATICS	CLASSES	SPORTS YOUTH/ADULT	TOTAL RECREATION	EVENTS	RENTALS	TOTAL GYMNASTICS	TOTAL SCHOOL/CAMP	
		ADMIN & IMPACT	MAINT & BAD	Total AQ-Aquatics	Total CL-Classes	TOTAL SPORTS	TOTAL CLASS, AQUATIC, SPORTS	Total EV-Events	Total RE-Rentals	TOTAL GYM	Total SC-School	TOTAL BUDGET 17-18
	5280 · Supplies - Consumable			0	0	0	0	0	0	0	0	0
	5281 · Staff & Uniform Supplies	1,000	5,000	1,000	0	500	1,500	0	0	0	400	7,900
	5282 · Office Supplies	6,500		0	0	0	0	0	0	0	0	6,500
	5284 · Program Food			0	100	0	100	550	0	300	10,350	11,300
	5286 · Program Supplies	0		1,000	650	7,500	9,150	2,080	0	4,200	6,570	22,000
	5287 · Safety Supplies	0	1,900	500	0	300	800	100	0	0	0	2,800
	5289 · Site Supplies		2,000	0	0	0	0	0	0	0	0	2,000
	Total 5280 · Supplies - Consumable	7,500	8,900	2,500	750	8,300	11,550	2,730	0	4,500	17,320	52,500
	5290 · Taxes, Lic., Notices & Permits	6,000		0	0	0	0	0	0	0	800	6,800
	5300 · Telephone/Internet	6,780	3,900	0	0	0	0	0	0	480	840	12,000
	5310 · Transportation, Meals & Travel			0	0	0	0	0	0	0	0	0
	5312 · Air, Lodging, Other Travel	2,000	250	0	0	0	0	0	0	750	0	3,000
	5314 · Fuel		19,500	0	0	0	0	0	0	0	500	20,000
	5316 · Meals	700		0	0	0	0	0	0	300	0	1,000
	5318 · Mileage	1,175	250	50	0	100	150	225	0	150	100	2,050
	Total 5310 · Transportation, Meals & Travel	3,875	20,000	50	0	100	150	225	0	1,200	600	26,050
	5320 · Utilities			0	0	0	0	0	0	0	0	0
	5322 · Electric	8,750	72,000	0	5,950	0	5,950	0	0	7,700	12,600	107,000
	5324 · Garbage	1,225	17,750	0	833	0	833	0	0	1,428	1,764	23,000
	5326 · Gas/Propane	687	4,250	0	468	0	468	0	0	605	990	7,000
	5328 · Sewer	0	4,000	0	0	0	0	0	0	0	0	4,000
	5329 · Water	1,625	103,500	0	1,105	0	1,105	0	0	1,430	2,340	110,000
	Total 5320 · Utilities	12,287	201,500	0	8,356	0	8,356	0	0	11,163	17,694	251,000
	Total Expense	682,984	1,122,188	52,932	82,559	72,433	207,924	18,655	0	284,718	443,486	2,759,955
	Net Ordinary Income Loss/Gain	920,516	(853,073)	(7,932)	14,441	20,467	26,976	(7,880)	18,000	50,783	(1,985)	153,337
	Other Income/Expense			0	0	0	0	0	0	0	0	0
	Other Income			0	0	0	0	0	0	0	0	0
	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	0
	Other Expense			0	0	0	0	0	0	0	0	0
	7210 · Debt Interest Expense	15,679		0	23,481	0	23,481	0	0	52,180	26,090	117,429
	Total Other Expense	15,679	0	0	23,481	0	23,481	0	0	52,180	26,090	117,429
	Net Other Income	(15,679)	0	0	(23,481)	0	(23,481)	0	0	(52,180)	(26,090)	(117,429)
	Net Profit/Loss	904,837	(853,073)	(7,932)	(9,040)	20,467	3,495	(7,880)	18,000	(1,397)	(28,077)	35,906

FRRPD starting wage 5 year projection

Fair Wage Mandatory Increase \$ 11.00 \$ 12.00 \$ 13.00 \$ 14.00 \$ 15.00

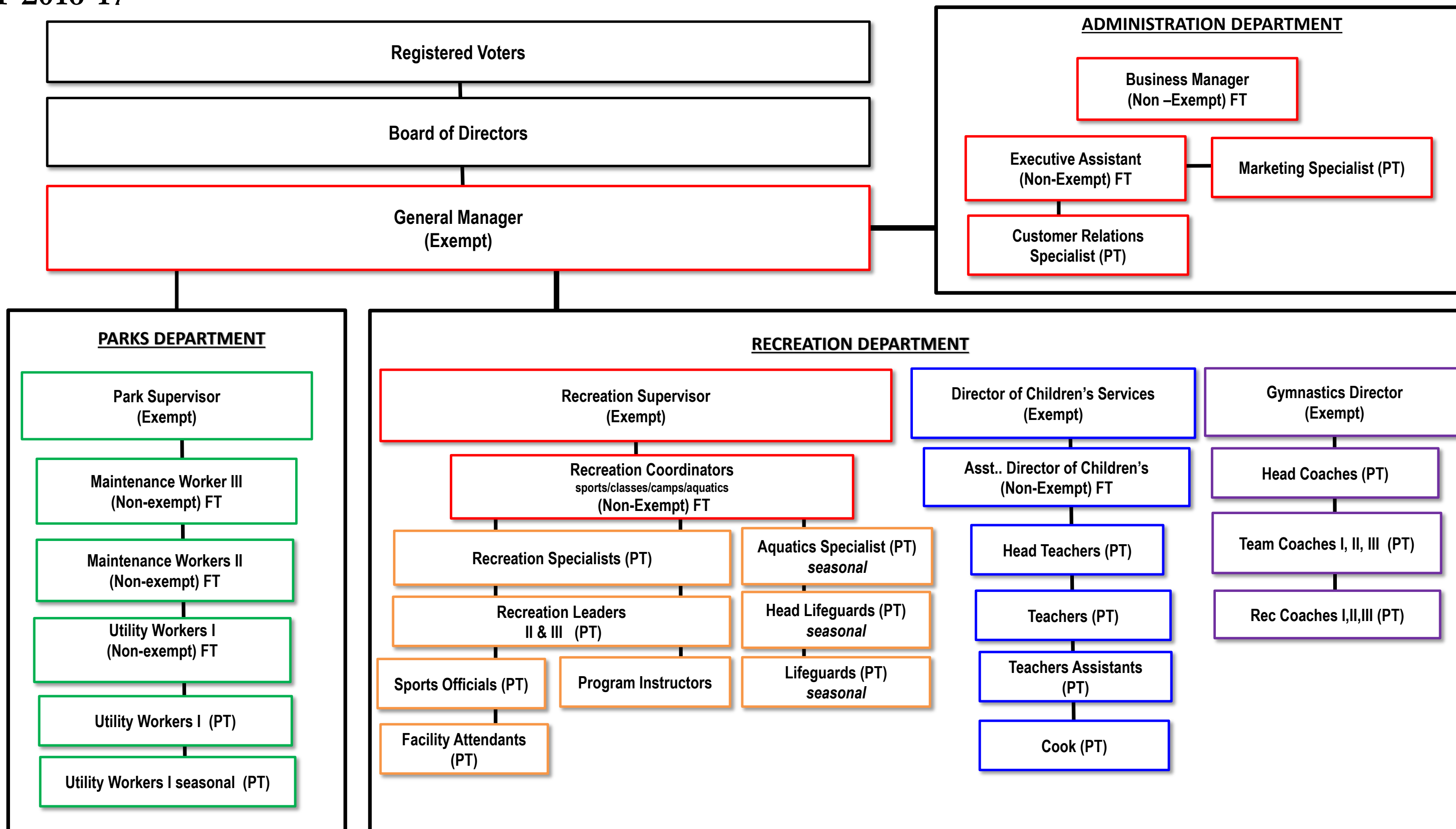
Please note: This isn't a budget document. All projections are based on Step 1 of the pay scale, using current staffing levels and working max hours

TOTAL DISTRICT COST: GROSS WAGES + P/R EXPENSE

Department	2017-18	2018-19	2019-20	2020-21	2021-22
Admin Dept	\$ 423,387	\$ 442,968	\$ 475,646	\$ 505,818	\$ 534,397
Gym Dept	\$ 344,878	\$ 361,269	\$ 380,261	\$ 396,967	\$ 415,712
Maintenance Dept	\$ 413,955	\$ 435,972	\$ 466,605	\$ 497,310	\$ 528,088
Preschool/Camp	\$ 432,706	\$ 449,118	\$ 484,095	\$ 518,627	\$ 553,972
Recreation/Aquatics	\$ 379,990	\$ 409,900	\$ 443,989	\$ 478,078	\$ 512,166
Total	\$ 1,994,917	\$ 2,099,228	\$ 2,250,595	\$ 2,396,801	\$ 2,544,336
Annual increase	annual addt'l increase	\$ 104,311	\$ 151,368	\$ 146,205	\$ 147,535

FY 2016-17

Feather River Recreation & Park District Organizational Structure



FRRPD BAD BUDGET 2017-18	2015-16 BAD Budget	2016-17 BAD Budget	2017-18 BAD Budget
Ordinary Income/Expense			
Income			
4100 · Tax Revenue			
4150 · Tax Revenue (BAD)	\$ 247,417	\$261,517	\$269,115
4905 · Interest Income - BAD			
Total Income	\$ 247,417	\$260,914	\$269,115
Expense			
Payroll Expenses			
5010 · Wages & Salaries	\$ 284,588	\$341,681	\$386,570
5020 · Employer Taxes	\$ 36,996	\$31,705	\$36,517
5030 · Employee Benefits	\$ 32,728	\$58,835	\$64,891
5040 · Workers Comp	\$ 14,229	\$31,230	\$35,332
Less Labor/CIP projects			-\$25,000
Total Payroll Expenses	\$ 368,541	\$463,903	\$498,310
5055 Pre Employment Drug Screen		\$452	\$678
5170 Education Training/Travel			\$3,000
5314 · Fuel	\$ 30,000	\$24,000	\$19,500
5200 · Insurance	\$ 19,000	\$20,000	\$20,000
5239 Outside Admin Consulting	\$ 14,000	\$14,000	\$14,000
5238 · Other Outside Contractor	\$ 7,175	\$11,000	\$20,000
5237 - Contract Janitorial	\$ 48,000	\$50,000	\$71,000
5250 Rent			\$1,500
5175 · Equipment Rental/Lease	\$ 3,215	\$4,450	\$29,900
5180 · Equipment, Tools & Furn (<\$2k)	\$ 4,500	\$14,000	\$17,000
5261 · Building R&M	\$ 32,500	\$35,000	\$35,000
5262 · Equipment R&M	\$ 25,000	\$25,000	\$20,000
5263 · General R&M	\$ 10,000	\$30,000	\$30,000
5264 · Grounds R&M *	\$ 70,000	\$65,000	\$45,000
5265 · Janitorial Supplies	\$ 23,000	\$25,000	\$28,000
5266 · Vandalism Repair	\$ 12,000	\$12,000	\$15,000
5268 Aquatics Pool			\$45,000
5267 · Vehicle R&M	\$ 15,000	\$10,000	\$8,000
Total Repairs/Maintenance/Parts & Supplies	\$ 183,772	\$339,902	\$422,578
5270 Security			\$7,000
5281 Staff and Uniform Supplies			\$5,000
5287 Safety Supplies			\$1,900
5289 Site Supplies			\$2,000
5300 · Telephone	\$ 2,400	\$2,400	\$3,900
5322 · Electric	\$ 57,990	\$60,000	\$72,000
5324 · Garbage	\$ 13,800	\$15,000	\$17,750
5326 · Gas/Propane	\$ 2,000	\$1,500	\$4,250
5328 · Sewer	\$ 5,000	\$4,600	\$4,000
5329 · Water	\$ 101,500	\$97,000	\$103,500
Total Misc and Utilities	\$ 182,690	\$180,500	\$221,300
Total Expense	\$ 735,003	993,853	\$1,142,188
Net Income	(\$657,703)	(\$669,932)	(\$873,073)
Other Sources/(uses) of funds (contingency)	10,000	10,000	\$10,000
Applied unspent BAD dollars in bank from previous years	\$ 70,847	\$29,000	\$0
% of maintenance covered by General Fund	89%	75%	71.00%
Capitol Projects as listed in Engineers Report	\$ 36,509	34,448	\$58,000
*Ongoing soccer field maintenance at RB	11,448	11,448	\$11,448
Bedrock Tennis Court light pole replacement		In process	
Palremo Pool ADA retrofit restrooms		Unfinished 2016/17	\$50,000
Gravel to Palermo Parking Lots			\$8,000
* Grounds R&M includes the budgeted \$11,448 for soccer field maintenance that appears on the EIR			

FEATHER RIVER RECREATION & PARK DISTRICT PROPOSED 2017-18 CIP/FIXED ASSETS

SITE	PROJECT	FUNDING SOURCE	COST	BOD ADOPTED PLAN	*Anticipated available funding 2017-18			Used as is
PALERMO PARK	Irrigation/Drainage	General Fund	\$ 15,000	YES	GENERAL FUND			\$161,000
	Gravel to parking lots	BAD	\$ 8,000	YES	IPF		\$241,000	\$241,000
	Septic repairs/replace	General Fund	\$ 15,000	YES	BAD			\$58,000
PALERMO POOL	Shade structure	AQUATICS IMPACT FEES	\$ 35,000	YES	IMPACT	Parkland	\$201,000	\$85,000
	Restroom roof	PARKLAND IMPACT FEES	\$ 50,000	NO		Aquatics	\$35,000	\$35,000
	Restroom upgrades (ADA)	BAD	\$ 50,000	YES		Public Use	\$64,000	\$55,000
NELSON COMPLEX	Dog park	PARKLAND IMPACT FEES	\$ 35,000	NO			Total	\$719,000
NELSON POOL	Resurface & repairs	IPF or Grant	\$ 175,000	YES	*IPF: Improvement Project Fund			
	Chemical Feed/Sand Filters	IPF or Grant & General Fund	\$ 150,000	YES	*BAD: Benefit Assessment District Funds-focused on lighting, ADA retrofit and field maintenance			
ACTIVITY CENTER	Shade structure -Pre School	General Fund	\$ 5,500	YES	*Impact Fees-New construction only			
	Tumble trak bed	General Fund	\$ 5,000	NO	*General Fund allocation includes \$100K fro Nelson Pool repairs			
	2016-17-18 *Foam Pit	General Fund	unknown	YES				
PLAYTOWN USA	3 Birthday Rings	PUBLIC USE IMPACT FEES	\$ 55,000	YES				
MLK PARK	ADA upgrades to restrooms	Funding undetermined	\$ 35,000	YES				

*Foam pit cost subject to Request for Proposal process

*Other CIP subject to grants awarded.

Items added to the 2017-18 CIP/Fixed Assets List or in progress

PALERMO PARK

1. Update pool restrooms ADA with new fixtures, roof and improved drainage (CIP list 2017-18)
2. Pool shade area (CIP list 2017-18)
3. Park irrigation repairs, drainage repairs (CIP list 2017-18)
4. Gravel to parking areas (CIP list 2017-18)
5. Septic repairs, leach line repairs (CIP list 2017-18)
6. ADA upgrades to park restrooms
7. Barbecues at pool area (in progress)
8. Sycamore tree planting

BEDROCK SKATE & BIKE PARK/TENNIS COURTS

1. Steam clean rails & concrete at Skate Park
2. Complete fencing around Skate Park (in progress)
3. Trim trees along levy behind tennis courts
4. Updated drinking fountains both sites
5. Replace fallen light pole at tennis courts (in progress)
6. ADA upgrades to tennis court restrooms
7. Resurface skate bowl

PLAYTOWN USA

1. Remove sand box
2. Signage re-painted
3. Birthday rings (3)
4. Plants/irrigation in planter box
5. Drinking fountain upgrades
6. Parking lot repairs and resurfacing

NELSON COMPLEX & POOL

1. Pool repairs (resurface, chemical feeds, sand filters) (CIP list 2017-18)
2. Electrical panel upgrade
3. Fence upgrades and repairs (ball fields)
4. Backstop replacement (CIP list 2017-18)
5. Lock up dugouts
6. Updated signage
7. Mounted bases

ACTIVITY CENTER

1. Storage for departments (storage units on site) (completed)
2. Parking reconfiguration
3. LED lighting interior
4. Roof repairs (leaks) (ongoing maintenance)
5. Karate room flooring replaced (CIP list 2017-18)
6. Foam pit (RFP in progress)
7. Landscape fence border and add irrigation (in progress)
8. Street signage
9. Painting interior/exterior
10. Parking lot lighting (additional)
11. New carpet throughout
12. ADA upgrades

NOLAN COMPLEX

1. Electrical panel upgrades (repairs)(completed)
2. Lock up dugouts/ backstop replacements (throughout)
3. Irrigation upgrades/controllers
4. Restroom wall partition (in progress)
5. Drinking fountain upgrades

MLK PARK

1. ADA upgrades to restrooms, new fixtures (CIP list 2017-18-cost needed)
2. Electrical panel replacement
3. Checkerboards painted on tables
4. Mile markers on walking path
5. Fencing B street side (deter driving on fields)
6. Irrigation upgrades and drainage issues
7. Replace some olive trees with sycamore trees
8. Spray olive trees to deter growth
9. Amphitheater repairs to doors
10. Security lighting & soccer field lighting
11. Moving signage arch into parking lot

**Riverbend Park removed from this list due to 2017 restoration*

FEATHER RIVER RECREATION & PARK DISTRICT 2017-18 FUND BUDGETS

2017-18 PROPOSED IMPACT FEES	YTD - 3/17	2017-18 ANTICIPATED	PROJECTED	PROPOSED
Parklands	\$ 151,000	\$ 50,000	\$ 201,000	
Public Use	\$ 54,000	\$ 10,000	\$ 64,000	
Aquatics	\$ 25,000	\$ 10,000	\$ 35,000	
TOTAL	\$ 230,000	\$ 70,000	\$ 288,000	
POTENTIAL PROJECTS				
	PARKLANDS	Dog Park - Nelson	Public request	\$ 35,000
		Matching funds-SBF-Nelson	Committed	\$ 10,000
		Berry Creek restroom	Committed	\$ 26,000
		Restroom roof Palermo Pool	Public safety	\$ 50,000
	PUBLIC USE	Birthday Rings at Playtown USA (3)	Revenue source	\$ 55,000
	AQUATICS	Shade structure -Palermo	Revenue source	\$ 35,000
TOTAL				\$ 211,000
RESERVE BUDGET				
		CURRENT 2016-17 BALANCE	2017-18 BUDGET	TOTAL RESERVES
Election Reserves		\$ 20,000	\$ 40,000	\$ 60,000
General Reserves (ER Natural Disaster)	Emergency use (fire, flood, etc)	\$ 20,000	\$ -	\$ 20,000
Equipment Reserve	Replacement reserve	\$ 30,000	\$ 50,000	\$ 80,000
Reserve	\$40K removed in 2016-17 for foam pit	\$ 133,594	\$ 50,000	\$ 183,594
Petty Cash Reserve		\$ 1,000		\$ 1,000
TOTAL		\$ 204,594	\$ 140,000	\$ 344,594
Restricted Reserves (ER,Elections,Imprest)				\$ (81,000)
				\$ 263,594
IMPROVEMENT PROJECT FUND				
Exhibit B page B-1 of Lease Agreement Loan Documents		\$241,000		\$ 241,000
	(Projects will consist of the replacemnt of aging playground equipment, repair and upgrades to existing swimming pools and pool filtration equipment, upgrades to softball fields inlcuding improved playing fields and upgraded irrigation.)			
POTENTIAL 2016-17 UNALLOCATED FUNDS				
BobCat with attachments	Recommendation to not utilize further unallocated funds due to the restoration of Riverbend Park and the uncertainty of necessary cash flow.			\$222,000
Move to reserve				\$45,000
General Fund				\$100,000
				\$77,000
RIVERBEND PARK INSURANCE DEDUCTIBLE	Priority			\$ 250,000