

<b>FRRPD PROPOSED BUDGET 2018-19</b>	<b>Audited 2016/17</b>	<b>Projected 2017/18</b>	<b>Budget 2017/18</b>	<b>Budget 2018/19</b>					
<b>Ordinary Income/Expense</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Staff Comments 2018-19: Changes since Preliminary Budget Meeting</b>				
<b>Income</b>			<b>Approved Budget</b>	<b>Proposed Budget</b>					
4100 · Tax Revenue	\$ 1,553,402	\$ 1,575,000	\$ 1,550,000	\$ 1,600,000	Increase home sales in district area, resulting in a higher estimated tax revenue				
4150 · Tax Revenue (BAD)	\$ 255,479	\$ 265,000	\$ 270,057	\$ 280,329	Received actual numbers from SCI				
4350 · Discounts & Credits	\$ (7,163)	\$ (6,900)	\$ (7,750)	\$ (12,550)					
4300 · Program Income	\$ 1,044,878	\$ 945,000	\$ 1,056,675	\$ 1,015,000					
<b>Total Tax/Program Income</b>	<b>\$ 2,846,596</b>	<b>\$ 2,778,100</b>	<b>\$ 2,868,982</b>	<b>\$ 2,882,779</b>					
4400 · Donation & Fundraising Income	\$ 3,499	\$ 11,975	\$ 4,000	\$ 9,000	Staff will focus on fundraiser/donation programs				
4500 Grant/Reimbursed Expense Income	\$ 40,533	\$ 46,000	\$ 35,000	\$ 43,500					
4600 · Other Income	\$ 963	\$ 150	\$ 1,000	\$ 500					
4900 · Interest Income	\$ 7,052	\$ 8,200	\$ 7,500	\$ 8,000	Higher tax revenue estimated				
4905 · Interest Income - BAD	\$ 598	\$ 850	\$ 600	\$ 875	Higher tax revenue estimated				
<b>Total Income</b>	<b>\$ 2,899,241</b>	<b>\$ 2,845,275</b>	<b>\$ 2,917,082</b>	<b>\$ 2,944,654</b>					
<b>Expense</b>									
<b>Payroll Expenses</b>					Not adding a FT Utility I. Revised Payroll all depts. based on programming plans.				
5010 · Wages & Salaries	\$ 1,227,173	\$ 1,200,000	\$ 1,407,893	\$ 1,409,284	2018-19 Workers Comp Insurance rates received after preliminary budget presented.				
5020 · Employer Taxes	\$ 126,561	\$ 125,000	\$ 141,657	\$ 152,320	The modifier rate changed from 101 to 142. The modifier less the incentive discounts (staff trainings) and multi package discounts resulted in a 25% increase.				
5030 · Employee Benefits	\$ 120,613	\$ 119,500	\$ 154,558	\$ 165,979	2018-19 Health Insurance premiums overall 12% increase from 2017-18				
5040 · Workers Comp	\$ 39,479	\$ 45,000	\$ 54,603	\$ 61,909	Increased Employer Contributions from \$650 to \$700 per month, 8% increase.				
5060 Labor/Benefits CIP Projects	\$ (13,669)	\$ -	\$ (25,000)	\$ -	With increased contribution, the district remains 40-43% under the industry standard				
<b>Total 5000 · Payroll Expenses w/o Unfunded Liab</b>	<b>\$ 1,500,157</b>	<b>\$ 1,489,500</b>	<b>\$ 1,733,711</b>	<b>\$ 1,789,492</b>					
5031 GASB 68 Benefit Expense	\$ 17,609	\$ 26,275	\$ 26,275	\$ 36,762					
5033 GASB Annual Audit Adjustment (year-end adj)	\$ 59,861								
<b>Payroll w/ GASB Expense</b>	<b>\$ 1,577,627</b>	<b>\$ 1,515,775</b>	<b>\$ 1,759,986</b>	<b>\$ 1,826,254</b>					
5100 · Advertising & Promotion	\$ 5,953	\$ 7,000	\$ 10,000	\$ 10,000					
5110 · Bad Debt									
5120 · Bank Fees	\$ 13,331	\$ 11,800	\$ 14,000	\$ 13,000	Increased to reflect increase program revenue				
5130 · Charitable Contributions	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500					
5140 · Copying & Printing	\$ 11,672	\$ 11,500	\$ 11,000	\$ 12,000	Promoting new programs				
5155 Employment Screening	\$ 3,470	\$ 2,500	\$ 3,985	\$ 3,100					
5160 · Dues, Mbrshps & Publications	\$ 11,570	\$ 15,000	\$ 12,000	\$ 14,000	Added monthly expense backup servers to the cloud.				
5170 · Education & Development	\$ 6,421	\$ 6,000	\$ 12,000	\$ 15,000	New staff, requires additional trainings. Board requires additional training				
5175 · Equipment Rental/Lease	\$ 5,774	\$ 5,000	\$ 31,000	\$ 5,600					
<b>Total 5100-5175</b>	<b>\$ 60,691</b>	<b>\$ 61,300</b>	<b>\$ 96,485</b>	<b>\$ 75,200</b>					
<b>Equipment, Tools &amp; Furn (&lt;\$5k)</b>									
5182 · Operating ET&F	\$ 827	\$ 3,000	\$ 3,700	\$ 2,500					
5184 · Program ET&F	\$ 18,232	\$ 15,000	\$ 15,600	\$ 15,450					
5186 · Site/Shop ET&F	\$ 20,719	\$ 10,000	\$ 14,000	\$ 13,500					
5187 Computers/Technology ET&F	\$ 5,626	\$ 12,000	\$ 10,000	\$ 20,000	Numerous computer and technology needs				
<b>Total 5180 · Equipment, Tools &amp; Furn (&lt;\$5k)</b>	<b>\$ 45,404</b>	<b>\$ 40,000</b>	<b>\$ 43,300</b>	<b>\$ 51,450</b>					
5200 · Insurance	\$ 41,362	\$ 47,000	\$ 49,500	\$ 52,500					
5210 · Interest Expense		\$ 1,550		\$ 3,600					
5220 · Miscellaneous Expense									
5225 · Postage & Delivery	\$ 3,026	\$ 1,400	\$ 3,500	\$ 3,200					
<b>Total 5200-5225</b>	<b>\$ 44,388</b>	<b>\$ 49,950</b>	<b>\$ 53,000</b>	<b>\$ 59,300</b>					
<b>Professional &amp; Outside Svcs</b>									
5232 · Accounting	\$ 22,614	\$ 26,125	\$ 30,000	\$ 32,000					
5233 · Bands/Recreation	\$ 1,850	\$ 1,500	\$ 1,850	\$ 1,900					
5234 · Board Stipends	\$ 10,800	\$ 11,100	\$ 12,000	\$ 12,000					
5235 · Recreation Instructors	\$ 40,095	\$ 25,000	\$ 42,100	\$ 30,400					
5236 · Legal	\$ 13,867	\$ 64,000	\$ 18,000	\$ 18,000					
5237 · Contract Janitorial	\$ 60,080	\$ 60,600	\$ 71,000	\$ 69,000					
Previously Other Outside Labor (gl5238)		\$ -							
5239 Outside Admin & Consulting	\$ 54,471	\$ 98,000	\$ 27,000	\$ 57,000					

FRRPD PROPOSED BUDGET 2018-19	Audited 2016/17	Projected 2017/18	Budget 2017/18	Budget 2018/19					
Ordinary Income/Expense	Actual	Estimated	Budget	Budget	Staff Comments 2018-19: Changes since Preliminary Budget Meeting				
<b>Total 5230 - Professional &amp; Outside Svcs</b>	\$ 203,777	\$ 286,325	\$ 201,950	\$ 220,300					
5250 - Rent	\$ 2,139	\$ 230	\$ 2,200	\$ -					
<b>Total 5250</b>	\$ 2,139	\$ 230	\$ 2,200	\$ -					
<b>Repairs &amp; Maintenance</b>									
5261 - Building R&M	\$ 23,626	\$ 29,000	\$ 35,000	\$ 40,000	Additional maintained needs on buildings. Paint, Flooring, Lighting				
5262 - Equipment R&M	\$ 15,118	\$ 13,000	\$ 22,000	\$ 18,000					
5263 - General R&M	\$ 20,938	\$ 9,000	\$ 30,000	\$ 25,000	Fully staffed in maintenance dept., resulting in additional projects can be completed				
5264 - Grounds R&M	\$ 24,343	\$ 26,000	\$ 45,000	\$ 40,000					
5265 - Janitorial supplies	\$ 24,064	\$ 26,000	\$ 28,750	\$ 29,500					
5266 - Vandalism Repair	\$ 15,861	\$ 13,000	\$ 15,000	\$ 10,000					
5267 - Vehicle R&M	\$ 9,514	\$ 5,000	\$ 6,500	\$ 6,000					
5268 Aquatics Pool R&M	\$ 40,407	\$ 35,000	\$ 45,000	\$ 45,000					
5269 Outside Contractor R&M	\$ 17,785	\$ 14,000	\$ 20,000	\$ 20,000					
<b>Total 5260 - Repairs &amp; Maintenance</b>	\$ 191,656	\$ 170,000	\$ 247,250	\$ 233,500					
5270 - Security	\$ 3,963	\$ 6,000	\$ 8,000	\$ 15,000					
<b>Total 5270</b>	\$ 3,963	\$ 6,000	\$ 8,000	\$ 15,000					
<b>Supplies - Consumable</b>									
5281 Misc Staff & Uniform Expenses	\$ 9,488	\$ 9,000	\$ 9,000	\$ 9,000					
5282 - Office Supplies	\$ 5,949	\$ 5,250	\$ 6,500	\$ 6,250					
5284 - Program Food	\$ 10,425	\$ 11,000	\$ 12,000	\$ 12,400	New programs requires addtl program supplies, safety supplies and site supplies				
5286 - Program Supplies	\$ 21,230	\$ 26,000	\$ 22,000	\$ 29,500					
5287 Safety Supplies	\$ 3,118	\$ 4,000	\$ 3,000	\$ 3,500	New programs requires addtl program supplies, safety supplies and site supplies				
5289 - Site Supplies	\$ 2,026	\$ 1,300	\$ 2,000	\$ 2,200	New programs requires addtl program supplies, safety supplies and site supplies				
<b>Total 5280 - Supplies - Consumable</b>	\$ 52,236	\$ 56,550	\$ 54,500	\$ 62,850					
5290 - Taxes, Lic., Notices & Permits	\$ 4,597	\$ 5,500	\$ 6,800	\$ 5,000					
5300 - Telephone/Internet	\$ 12,050	\$ 11,700	\$ 14,000	\$ 14,000					
<b>Total 5290-5300</b>	\$ 16,647	\$ 17,200	\$ 20,800	\$ 19,000					
<b>Transportation, Meals &amp; Travel</b>									
5312 - Air, Lodging, Other Travel	\$ 2,256	\$ 3,000	\$ 3,000	\$ 5,000	Additional Staff and Board Member trainings require additional travel expenses				
5314 - Fuel	\$ 16,798	\$ 18,950	\$ 22,000	\$ 21,750					
5316 - Meals	\$ 148	\$ 650	\$ 1,000	\$ 1,000					
5318 - Mileage	\$ 2,983	\$ 2,150	\$ 3,000	\$ 2,500					
<b>Total 5310 - Transportation, Meals &amp; Travel</b>	\$ 22,185	\$ 24,750	\$ 29,000	\$ 30,250					
<b>5320 - Utilities</b>									
5322 - Electric	\$ 103,814	\$ 105,000	\$ 110,000	\$ 110,000					
5324 - Garbage	\$ 19,245	\$ 22,500	\$ 23,000	\$ 23,300					
5326 - Gas/Propane	\$ 8,493	\$ 6,000	\$ 8,000	\$ 5,900					
5328 - Sewer	\$ 3,764	\$ 4,000	\$ 4,000	\$ 4,000					
5329 - Water	\$ 85,123	\$ 78,000	\$ 100,000	\$ 95,000	Riverbend new turf, anticipating will require less water				
<b>Total 5320 - Utilities</b>	\$ 220,439	\$ 215,500	\$ 245,000	\$ 238,200					
<b>Total Expense</b>	\$ 2,441,152	\$ 2,443,580	\$ 2,761,471	\$ 2,831,304					
<b>Net Ordinary Income Less Expenses</b>	\$ 458,089	\$ 401,696	\$ 155,611	\$ 113,350					
Debt Interest Expense	\$ 124,695	\$ 117,429	\$ 117,429	\$ 109,825					
<b>Total expenses including Debt Interest</b>	\$ 2,565,847	\$ 2,561,009	\$ 2,878,900	\$ 2,941,129					
<b>Net Profit/(Loss) Year End</b>	\$ 333,394	\$ 284,267	\$ 38,182	\$ 3,525					
* Depreciation is not a cash expense, but is included in the annual operating budget	\$ 403,061	\$ 450,000	\$ 530,000	\$ 500,000					
<b>Principal Loan Payment</b>	\$ 214,436	\$ 220,735	\$ 220,735	\$ 229,240					

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Ordinary Income/Expense	Actual	Estimated	Budget	Budget	Staff Comments 2018-19: Changes since Preliminary Budget Meeting				
<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	\$ 57,079	\$ 48,100		\$ 35,000					
FEMA: Anticipated Flood Reimbursement from FEMA (Insurance Deductible FRRPD out of pocket)	\$ 105,768	\$ 144,232							
Insurance Proceeds collected, Riverbend Flood claim	\$ -	\$ 3,096,270		\$ 2,000,000					
<b>Extraordinary Expenses</b>									
Construction of Riverbend (line total all years: 109 & 110 income)		\$ 3,346,270		\$ 2,000,000					
Riverbend Flood Expenses: District paid out of pocket toward deductible (see line 109, expenses applied to anticipates reimbr from FEMA)	\$ 58,856	\$ 89,496							
Gail/Loss on Disposed Fixed Assets (16-17 reflects Riverbend Flood loss)	\$ 6,092,931	\$ -							
<b>Following info used for reporting to County: Per Board Policy Capital Improvement Projects requires Board Approval</b>									
<b>COUNTY RESERVES</b>			<b>total Reserve Balance</b>	<b>add to reserve 7/1/18</b>	<b>County Reserve Fund and County Fixed Assets Budget 2017-18</b>				
<b>Reserves Explain</b>	<b>Reserve Balance 6/30/17</b>	<b>2017-18 Reserve Provision</b>	<b>Including 2017/18 provisions</b>	<b>2018-19 Reserve Provision</b>	<b>Total Balance 7/1/18</b>				
Imprest (Petty Cash, reallocated to \$1k every year, carryover)	\$ 1,000	\$ 1,000	\$ 1,000		1,000.00	Imprest/ carry over balance every year			
2018-19 Change: Election Reserves - Transfer to General Fund November 2018 election \$30k, 2 seats	\$ 20,000	\$ 40,000	\$ 60,000	\$ (30,000)	30,000.00	Reserve Elections			
Reserves: 2016-17 transferred \$40k foam pit, used \$7k tennis courts, added \$7k year-end. 2017/18 add \$50k 6/30/17 Balance \$223.6k. 7/1/18 add 1% Program Income per Board Policy	\$ 173,594	\$ 50,000	\$ 223,594	\$ 10,000	233,594.00	Reserve Unassigned			
Equipment Reserves	\$ 30,000	\$ 50,000	\$ 80,000	\$ 10,000	90,000.00	Reserve Equipment			
General Reserve (Natural Disaster, annual carry over)	\$ 20,000	\$ -	\$ 20,000		20,000.00	General Reserve Natural Disaster Carry Over			
					374,594.00	Total Reserve 7/1/18			
<b>County Budget 2018-19 Fixed Asset (mid-year adjustment if needed as Projects/Grants become available)</b>	<b>Actual Fixed Assets 2016/17</b>	<b>Actual Fixed Assets 2017/18 EXCLUDING RIVERBEND CONSTRUCTION</b>	<b>Budgeted Fixed Assets 2017/18</b>	<b>Budget Fixed Assets 2018/19 Excluding Riverbend Construction</b>					
Fixed Assets General Fund county g/l 560 Fund 2600	\$ 138,000	\$ 321,786	\$ 377,000	\$ 188,850	188,850.00	Projects TBA Fixed Asset total subject to change during f/y			
Fixed Assets BAD Fund county g/l 560 Fund 2610	\$ 22,000	\$ -	\$ 29,000	\$ 29,000	29,000.00	BAD Fixed Asset: Skatepark Fence Carryover			
<b>2017/18 Fixed Asset detailed as of 3/1/18 (excluding Riverbend Construction)</b>									
Act Center Foam Pit		\$ 110,423		\$ 188,850	2018-19 Fixed Asset Budget based on Umpqua/BNY Project Fund Account balance				
Act Center Commercial Hot Water Heater		\$ 5,200		\$ 29,000	Carry over not completed 2017-18 Skatepark Fence Project BAD				
Act Center HVAC Unit		\$ 8,495							
2017 F250 Utility Truck w/Tool Box		\$ 38,374							
2018 PJD8 Deckover Dump Trainer		\$ 8,673							
Palermo Park 2 Play Structures, swings, bouncy units		\$ 91,902							
Hustler 104 Mower & Mulch Kit		\$ 24,719							
Berry Creek Bathroom in progress Impact Fees		\$ 34,000							
		\$ 321,786							

FRRPD: 2018-19 BUDGET BY DEPT		GE1-Gen Op	GE3- Maint	TOTAL RECREATION	EVENTS	RENTALS	TOTAL GYMNASSTICS Includes	TOTAL SCHOOL/CAMP	TOTAL BUDGET 17-18
		ADMIN & IMPACT	MAINT & BAD	TOTAL CLASS, AQUATIC, SPORTS	Total EV-Events	Total RE-Rentals	Fac Rental/Gym Meets	Total SC-School	
Ordinary Income/Expense									
Income									
	4100 - Tax Revenue	1,600,000		0	0	0	0	0	1,600,000
	4150 - Tax Revenue (BAD)		280,329	0	0	0	0	0	280,329
	4350 - Discounts & Credits			(1,100)	(50)	(5,600)	(3,200)	(2,600)	(12,550)
	4300 - Program Income - Other			240,000	2,250	29,750	337,000	406,000	1,015,000
	Total Tax and Program Income	1,600,000	280,329	238,900	2,200	24,150	333,800	403,400	2,882,779
	4400 - Donation & Fundraising Income	3,850		0	4,500	0	0	650	9,000
	4500 - Grant/Reimbursed Expenses Income	34,000		7,000	500	0	0	2,000	43,500
	4600 - Other Income	500		0	0	0	0	0	500
	4900 - Interest Income	8,000		0	0	0	0	0	8,000
	4905 - Interest Income - BAD		875	0	0	0	0	0	875
	Total Income	1,646,350	281,204	245,900	7,200	24,150	333,800	406,050	2,944,654
	Gross Profit	1,646,350	281,204	245,900	7,200	24,150	333,800	406,050	2,944,654
	Expense								
	5000 - Payroll Expenses								
	5010 - Wages & Salaries	375,239	386,025	110,670	9,425	0	226,923	301,002	1,409,284
	5020 - Employer Taxes	33,480	36,041	22,596	1,155	0	25,606	33,442	152,320
	5030 - Employee Benefits	61,812	68,939	0	0	0	11,744	23,484	165,979
	5040 - Workers Comp	6,352	40,378	3,088	212	0	5,106	6,773	61,909
	5060 - Labor/Benefits CIP Projects			0	0	0	0	0	0
	Total 5000 - Payroll Expenses	476,883	531,383	136,354	10,792	0	269,379	364,701	1,789,492
	5031 - GASB 68 Benefit Expense	36,762		0	0	0	0	0	36,762
	5033 Annual GASB Auditor Adj			0	0	0	0	0	0
	TOTAL PAYROLL WITH GASB	513,645	531,383	136,354	10,792	0	269,379	364,701	1,826,254
	5100 - Advertising & Promotion	8,965		60	700	0	0	275	10,000
	5110 - Bad Debt			0	0	0	0	0	0
	5120 - Bank Fees	13,000		0	0	0	0	0	13,000
	5130 - Charitable Contributions	2,500		0	0	0	0	0	2,500
	5140 - Copying & Printing	12,000		0	0	0	0	0	12,000
	5155 Employment Screen	593	339	952	0	0	204	1,012	3,100
	5160 - Dues, Mbrshps & Publications	14,000		0	0	0	0	0	14,000
	5170 - Education & Development	9,875	2,875	250	0	0	1,000	1,000	15,000
	5175 - Equipment Rental/Lease		4,500	0	1,100	0	0	0	5,600
	5180 - Equipment, Tools & Furn (<\$5k)			0	0	0	0	0	0
	5182 - Operating ET&F	800	1,000	200	0	0	400	100	2,500
	5184 - Program ET&F	0		9,800	1,400	0	2,000	2,250	15,450
	5186 - Site/Shop ET&F		13,500	0	0	0	0	0	13,500
	5187 Technology	16,200	1,000	300	0	0	1,500	1,000	20,000
	Total 5180 - Equipment, Tools & Furn (<\$5k)	17,000	15,500	10,300	1,400	0	3,900	3,350	51,450
	5200 - Insurance	26,500	20,000	0	0	0	6,000	0	52,500
	5210 Interest Expense	1,900	1,700	0	0	0	0	0	3,600
	5225 - Postage & Delivery	3,200		0	0	0	0	0	3,200
	5230 - Professional & Outside Svcs			0	0	0	0	0	0
	5232 - Accounting	32,000		0	0	0	0	0	32,000
	5233 - Bands/Recreation			0	1,900	0	0	0	1,900
	5234 - Board Stipends	12,000		0	0	0	0	0	12,000
	5235 - Recreation Instructors			30,400	0	0	0	0	30,400
	5236 - Legal	18,000		0	0	0	0	0	18,000
	5237 - Contract Janitorial		69,000	0	0	0	0	0	69,000
	5239 - Outside Admin Consulting	43,000	14,000	0	0	0	0	0	57,000
	Total 5230 - Professional & Outside Svcs	105,000	83,000	30,400	1,900	0	0	0	220,300
	5250 - Rent			0	0	0	0	0	0
	5260 - Repairs & Maintenance			0	0	0	0	0	0
	5261 - Building R&M		40,000	0	0	0	0	0	40,000
	5262 - Equipment R&M		17,000	0	0	0	1,000	0	18,000
	5263 - General R&M		25,000	0	0	0	0	0	25,000
	5264 - Grounds R&M		40,000	0	0	0	0	0	40,000
	5265 - Janitorial Supplies		28,750	0	0	0	750	0	29,500
	5266 - Vandalism Repair		10,000	0	0	0	0	0	10,000
	5267 - Vehicle R&M		6,000	0	0	0	0	0	6,000
	5268 - Aquatics Pool R&M		45,000	0	0	0	0	0	45,000
	5269 - Outside Contractor R&M		20,000	0	0	0	0	0	20,000
	Total 5260 - Repairs & Maintenance	0	231,750	0	0	0	1,750	0	233,500
	5270 - Security		15,000	0	0	0	0	0	15,000
	5280 - Supplies - Consumable			0	0	0	0	0	0
	5281 - Staff & Uniform Supplies	2,400	3,900	2,200	0	0	100	400	9,000
	5282 - Office Supplies	6,250		0	0	0	0	0	6,250
	5284 - Program Food			100	550	0	100	11,650	12,400
	5286 - Program Supplies			17,100	2,005	0	3,395	7,000	29,500
	5287 - Safety Supplies	0	1,900	1,000	100	0	100	400	3,500
	5289 - Site Supplies		2,000	0	0	0	200	0	2,200
	Total 5280 - Supplies - Consumable	8,650	7,800	20,400	2,655	0	3,895	19,450	62,850
	5290 - Taxes, Lic., Notices & Permits	4,200		0	0	0	0	800	5,000
	5300 - Telephone/Internet	8,300	4,500	0	0	0	360	840	14,000
	5310 - Transportation, Meals & Travel			0	0	0	0	0	0
	5312 - Air, Lodging, Other Travel	4,500	250	0	0	0	250	0	5,000
	5314 - Fuel		21,500	0	0	0	0	250	21,750
	5316 - Meals	1,000		0	0	0	0	0	1,000
	5318 - Mileage	1,625	250	150	225	0	50	200	2,500
	Total 5310 - Transportation, Meals & Travel	7,125	22,000	150	225	0	300	450	30,250
	5320 - Utilities								
	5322 - Electric	14,000	62,200	9,100	0	0	7,700	17,000	110,000
	5324 - Garbage	1,200	18,000	815	0	0	1,556	1,729	23,300
	5326 - Gas/Propane	1,200	2,200	700	0	0	605	1,195	5,900
	5328 - Sewer	0	4,000	0	0	0	0	0	4,000
	5329 - Water	2,200	87,196	1,430	0	0	1,474	2,700	95,000
	Total 5320 - Utilities	18,600	173,596	12,045	0	0	11,335	22,624	238,200

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		ADMIN & IMPACT	MAINT & BAD	TOTAL CLASS, AQUATIC, SPORTS	Total EV-Events	Total RE-Rentals	TOTAL GYM	Total SC-School	
Total Expense	775,053	1,113,943	210,911	18,772	0	298,124	414,501	2,831,304	
Net Ordinary Income Loss/Gain	871,297	(832,739)	34,989	(11,572)	24,150	35,677	(8,451)	113,351	
Other Income/Expense									
Other Income									
4200 - Impact Fee Income	0								
4910 - Interest Income - Impact Fees	0								
9900 - Gain/(Loss) on Asset disposal									
Total Other Income	0	0	0	0	0	0	0	0	
Other Expense									
7210 - Debt Interest Expense	14,115	0	22,087	0	0	49,082	24,541	109,825	
Total Other Expense	14,115	0	22,087	0	0	49,082	24,541	109,825	
Net Other Income	(14,115)	0	(22,087)	0	0	(49,082)	(24,541)	(109,825)	
Net Profit/Loss	857,182	(832,739)	12,902	(11,572)	24,150	(13,405)	(32,993)	3,525	

**FRRPD 2018-19 Full Time Pay Scale**

July 2018-December 2018

3% Step Scale July 2018-Dec 2018

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 Assistant	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Business Manager	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Supervisor	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Supervisor I	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Coordinator	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Director of Children Services	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Assistant Director-Children Services	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Park Supervisor	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
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 2018-19 Full Time Pay Scale**

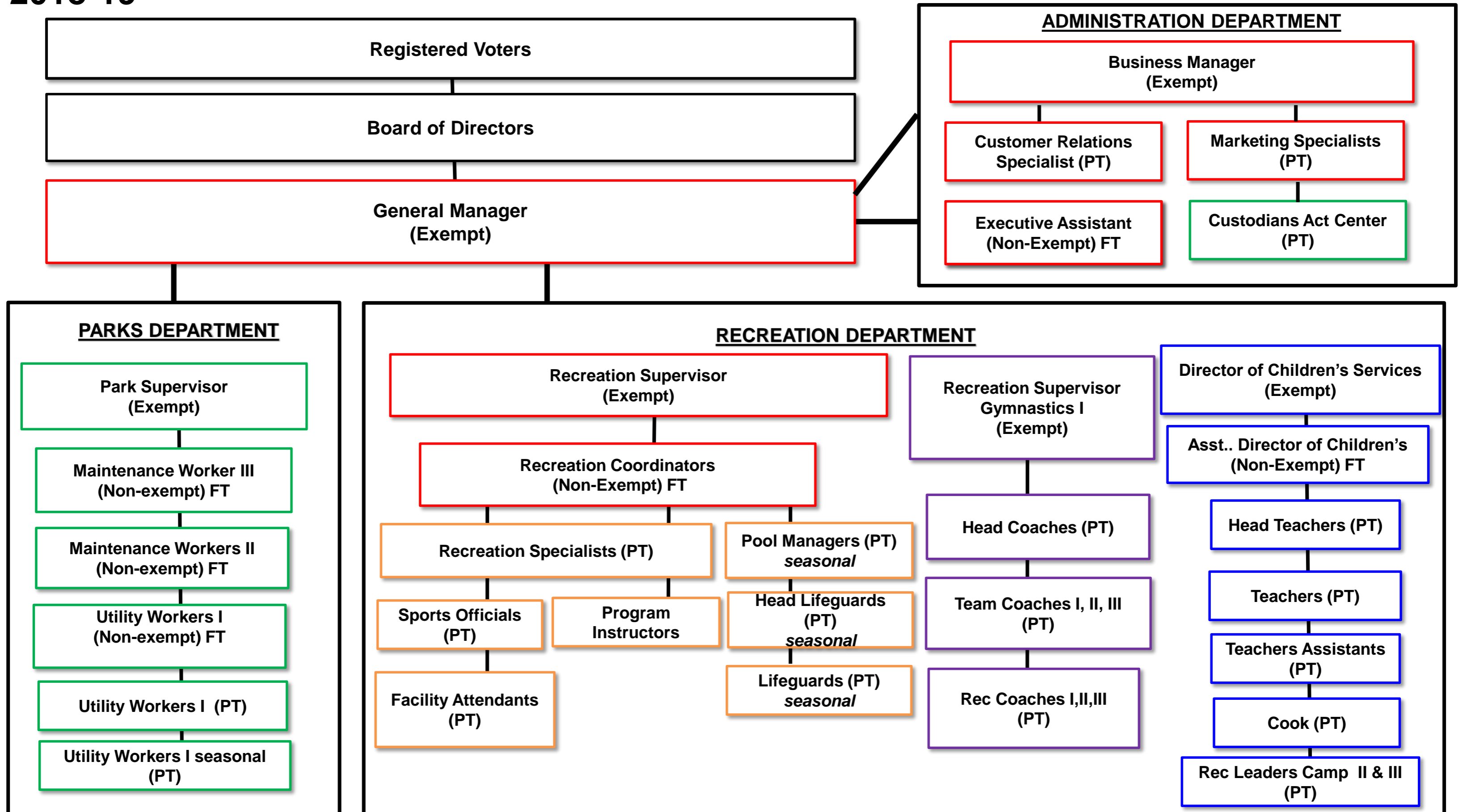
3% Step Scale Jan 2019- June 2019

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 Assistant	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
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
Recreation Supervisor I	\$ 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



# FY 2018-19 Feather River Recreation & Park District Organizational Structure





FRRPD BAD/Maintenance BUDGET 2018-19	2015-16 BAD Budget	2016-17 BAD Budget	2017-18 BAD Budget	2018-19 BAD Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Tax Revenue				
4150 · Tax Revenue (BAD)	\$ 247,417	\$261,517	\$270,057	\$280,329
4905 · Interest Income - BAD				
<b>Total Income</b>	<b>\$ 247,417</b>	<b>\$260,914</b>	<b>\$269,115</b>	<b>\$280,329</b>
<b>Expense</b>				
<b>Payroll Expenses</b>				
5010 · Wages & Salaries	\$ 284,588	\$341,681	\$386,570	\$386,025
5020 · Employer Taxes	\$ 36,996	\$31,705	\$36,517	\$36,041
5030 · Employee Benefits	\$ 32,728	\$58,835	\$64,891	\$68,939
5040 · Workers Comp	\$ 14,229	\$31,230	\$35,332	\$40,378
Less Labor/CIP projects			-\$25,000	\$0
<b>Total Payroll Expenses</b>	<b>\$ 368,541</b>	<b>\$463,903</b>	<b>\$498,310</b>	<b>\$531,383</b>
5055 Pre Employment Drug Screen		\$452	\$678	\$339
5170 Education Training/Travel			\$3,000	\$4,200
5314 · Fuel	\$ 30,000	\$24,000	\$19,500	\$21,500
5200 · Insurance	\$ 19,000	\$20,000	\$20,000	\$20,000
5239 Outside Admin Consulting	\$ 14,000	\$14,000	\$14,000	\$14,000
5238 · Other Outside Contractor	\$ 7,175	\$11,000	\$20,000	\$20,000
5237 - Contract Janitorial	\$ 48,000	\$50,000	\$71,000	\$69,000
5250 Rent			\$1,500	\$0
5175 · Equipment Rental/Lease	\$ 3,215	\$4,450	\$29,900	\$4,500
5180 · Equipment, Tools & Furn (<\$2k)	\$ 4,500	\$14,000	\$17,000	\$15,500
5261 · Building R&M	\$ 32,500	\$35,000	\$35,000	\$40,000
5262 · Equipment R&M	\$ 25,000	\$25,000	\$20,000	\$17,000
5263 · General R&M	\$ 10,000	\$30,000	\$30,000	\$25,000
5264 · Grounds R&M *	\$ 70,000	\$65,000	\$45,000	\$40,000
5265 · Janitorial Supplies	\$ 23,000	\$25,000	\$28,000	\$28,750
5266 · Vandalism Repair	\$ 12,000	\$12,000	\$15,000	\$10,000
5268 Aquatics Pool			\$45,000	\$45,000
5267 · Vehicle R&M	\$ 15,000	\$10,000	\$8,000	\$6,000
<b>Total Repairs/Maintenance/Parts &amp; Supplies</b>	<b>\$ 183,772</b>	<b>\$339,902</b>	<b>\$422,578</b>	<b>\$380,789</b>
5270 Security			\$7,000	\$15,000
5281 Staff and Uniform Supplies			\$5,000	\$3,900
5287 Safety Supplies			\$1,900	\$1,900
5289 Site Supplies			\$2,000	\$2,000
5300 · Telephone	\$ 2,400	\$2,400	\$3,900	\$4,500
5322 · Electric	\$ 57,990	\$60,000	\$72,000	\$62,200
5324 · Garbage	\$ 13,800	\$15,000	\$17,750	\$18,000
5326 · Gas/Propane	\$ 2,000	\$1,500	\$4,250	\$2,200
5328 · Sewer	\$ 5,000	\$4,600	\$4,000	\$4,000
5329 · Water	\$ 101,500	\$97,000	\$103,500	\$87,196
<b>Total Misc and Utilities</b>	<b>\$ 182,690</b>	<b>\$180,500</b>	<b>\$221,300</b>	<b>\$200,896</b>
<b>Total Expense</b>	<b>\$ 735,003</b>	<b>993,853</b>	<b>\$1,142,188</b>	<b>\$1,113,068</b>
<b>Net Income</b>	<b>(\$657,703)</b>	<b>(\$669,932)</b>	<b>(\$873,073)</b>	<b>(\$832,739)</b>
<b>Other Sources/(uses) of funds (contingency)</b>	10,000	10,000	\$10,000	\$10,000
Applied unspent BAD dollars in bank from previous years	\$ 70,847	\$29,000	\$29,000	\$29,000
% of maintenance covered by General Fund	89%	89%	76%	75%
<b>Capitol Projects as listed in Engineers Report</b>	\$ 36,509	34,448	\$58,000	\$58,000
*Ongoing soccer field maintenance at RB	11,448	11,448	\$11,448	\$0
Bedrock Tennis Court light pole replacement		In process		
Palremo Pool ADA retrofit restrooms		Unfinished 2016/17	\$50,000	\$50,000
Gravel to Palermo Parking Lots			\$8,000	\$8,000
* Grounds R&M includes the budgeted \$11,448 for soccer field maintenance that appears on the EIR				