



FEATHER RIVER RECREATION & PARK DISTRICT
Special Board Meeting
April 26, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA Closed Session 5:00 PM/Open Session Immediately Following

This meeting will be available in-person at the Activity Center, with a call-in option.

Dial: (530) 212-8376; Conference Code: 603692

Written comments must be sent to victoriaa@frrpd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Vice-Chairperson Shannon DeLong
Director Scott "Kent" Fowler
Director Devin Thomas
Director Clarence "Sonny" Brandt

PLEDGE OF ALLEGIANCE

ADJOURNMENT TO CLOSED SESSION

Pursuant to Government Code section 54957, Public Employee Employment Title: Park Supervisor

ANNOUNCEMENT(S) FROM CLOSED SESSION

PUBLIC COMMENT

The Board will invite anyone in 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. You are limited to three (3) minutes. *The Board cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.*

2021-22 BOARD BUDGET WORKSHOP (Appendix A-G)

- A. Budget Workshop Staff Report
- B. Budget Overview
- C. Budget by Departments
- D. Organization Chart
- E. Pay Scales
- F. Capital Improvements Staff Report
- G. Immediate Attention Projects/Fixed Assets/Loan Payments

ADJOURNMENT



DATE: APRIL 26, 2021

TO: FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: FRRPD BUDGET WORKSHOP

STAFF PRESENTATION BUDGET FISCAL YEAR 2021-22

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 the annual operations budget. Recommendations from the Board of Directors and community members may be made during this workshop.

Comparing proposed budget 2021-22 to the actual operating income statement 2020-21 is difficult due to Covid-19 pandemic. Since March 2020 the District has not had more than 30 employees on payroll and very limited programming. The preschool is currently running 50% occupancy. Gymnastics is running team practice only. All other programming has been closed or limited, the revenue and payroll is too minimal to note. Reservations have not been offered during Covid restrictions. Reservations started on March 15th, with restrictions and limited to full day reservations only.

The budget presented for the 2021-20 is completed with full programming and lessened Covid restrictions. Additional programming will be created, focusing toward utilizing parks and outdoor spaces: examples tennis, basketball, volleyball, soccer, track, all of which utilizes District owned facilities and parks for both youth and adults programming.

PURCHASES/CHANGES TO THE 2020-21 BUDGET: STAFF WILL REQUEST BOARD CONSENSUS

To continue with the budget process both accurately and efficiently, staff will request Board consensus on a few items presented today. At any time and regarding any item, the Board may request to see financial budget utilizing different percentages and options presented in the draft presented today. This board direction will allow staff/board clear communication, and the presentation of accurate and transparent reports at preliminary budget meeting in May:

1. Add a full time Preschool Teacher position to Org Chart
2. Board agreement of 3% increase pay-scale and changes to step 1
3. Increase health benefit employer contribution to \$850 month per employee
4. Support Tax Revenue BAD 2.3% increase, budget includes addtl \$9k



BUDGET OVERVIEW & BUDGET BY DEPARTMENTS

SUMMARY: CHANGES TO REVENUE

- **4100 Tax Revenue:** General Tax revenue is based on property values in the District's boundaries. Staff is anticipating a negative impact to annual tax revenue for the 2021-22 f/year due to the loss of homes during the North Complex Wildfire during the summer of 2020, therefore has not accounted for the increase to property values in the area.
- **4150 BAD Tax Revenue:** Staff is requesting both Board and BAD committee to accept annual max increase. Estimated 2.30% increase is approximately \$9k annual increase 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.

Current BAD rate per household: Zone A \$15.34/Zone B \$7.66 Total Annual Assessment \$297,827

2021-22 CPI max increase 2.30%: Zone A \$15.80/Zone B \$7.90 Total Annual Assessment \$306,758

- **4300 Program Revenue:** Programming is budgeted lower than the District can and should be generating to maintain an Activity Center of this size. Due to both Covid restrictions and facing a general difficulty hiring employees, the budgeted program revenue has been reduced to reflect these challenges.

***** Board consensus requested: BAD estimated max 2.3% increase in budget**

PAYROLL

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

- Minimum wage increase to \$15 hourly staff/\$30 hour salary staff effective January 1st 2022
- Pay-scale reflects 3% pay increase for full time staff (if earning more than step 1) and .25 cent increase for part time staff (if earning more than step 1)
- Add Full-time position: Full time Preschool Teacher impact: \$47k increase to District
- Increase health benefit Employer Contribution from \$800 to \$850, see detailed comments below: Maximum financial impact \$9k total
- CalPERS employer rates for 2021-22: Classic 10.34% and PEPRA 7.759% decrease .14%
- CalPERS unfunded liability annual payment \$69k, increase \$12k



Full time position budget changes due to both Covid and District restructure, continuing in the 2021-22 fiscal year.

Maintenance: eliminated 1 full time position

Admin: Front Desk: 4 part time front desk positions changed to 1 full time and 1 part time position

Recreation: General Recreation: eliminated 1 full time Rec Coordinator position

Gymnastics: Gym Supervisor changed to Rec Coordinator

Preschool: Request adding 1 Full time Teacher Position (see below)

Open/Add FULL-TIME POSITIONS

Request: Add one FT Preschool Teacher. Hiring staff has been challenging District wide, especially in the Preschool. The Director has requested a full time position, with the intention of having enough coverage to accept new children and grow enrollment as Covid restrictions lessen. This will be a CalPERS position and be entitled to District health benefit package.

HEALTH INSURANCE RATES

Based on 15 Full-time staff (adding both FT Teacher and FT Front Desk)

Current annual cost to the District, if max allowance is used by all staff: \$144k

Increase monthly contribution if max allowance is used by all staff: \$153k

Maximum increased financial impact to the District in 2021-22 \$9k

**** Board consensus requested: Pay-scales acceptable as presented**

**** Board consensus requested: Add FT Teacher position**

**** Board consensus requested: Increase employer contribution benefit \$850/mo per full time employee**

CIP/FIXED ASSET BUDGET

General Manager will present list of capital improvement projects and deferred maintenance items requiring immediate attention. The Board and GM will prioritize the projects and provide funding options.

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 \$303k at the county treasury.

Staff recommendation:

- Add \$30k to Elections. 2020-21 budget transferred \$30k Reserves to Gen Fund for election cost. November 2020 election unchallenged and \$30k not spent. Transfer back to election reserves to be applied toward 2022 election
- Add \$5k to General (per board policy, 1% Program revenue)
- Add \$10k Equipment Reserve, not spent 2020-21 transfer to Gen Fund for ATV purchase



Total Reserve Balance as of 7/1/20	Change to reserve 7/1/21 2021-22 Reserve Provision	Total Reserve Balance 7/1/21 f/year: 2021-22
Imprest/Petty Cash 1,000		1,000
Elections 10,000	30,000	40,000
General 252,494	5,000	257,494
Equipment 20,000	10,000	30,000
General restricted 20,000		20,000
303,494	45,000	348,494

**** Board consensus requested: Approve above reserve balance starting 2021-22 f/year**

ORGANIZATIONAL STRUCTURE

Annually the District adopts an Organizational Structure chart that is in compliance with current job descriptions. 2021-22 has had several changes to the Org Chart adding two full time hourly positions and changing one full time position from salary to hourly position.

PARK AND FACILITY GOALS/ANNUAL STRATEGIC PLAN

The General Manager will discuss with the Board and schedule the Annual Goals Workshop to create goals and strategic plan.

End of staff report

Thank you for your time.

FEATHER RIVER REC AND PARK DISTRICT

2021-2022 BUDGET

Ordinary Income/Expense

	ACTUAL Jul '18 - Jun 19	ACTUAL Jul '19 - Jun 20	PROJECTED Jul '20 - Jun 21	BUDGET Jul '21 - Jun 22	Staff comments
Income					
4100 · Tax Revenue	1,737,424	1,809,377	1,900,000	1,900,000	see staff report
4150 · Tax Revenue (BAD)	275,037	283,008	297,000	305,900	BAD increase 3%
4300 · Program Income					
4350 · Discounts & Credits	-6,970	-18,311	-1,500	-3,425	
4351 · Loss of Program Revenue COVID	0	-163,296	-5,000		
4300 · Program Income - Other	907,086	1,006,346	400,000	897,000	see budget by department
Total 4300 · Program Income	900,116	824,739	393,500	893,575	
4400 · Donation & Fundraising Income	15,497	1,218	3,500	2,000	
4500 · Grant/Reimbursed Expense Income	9,120	110,009	0		
4600 · Other Income	886	1,468	500	1,000	
4900 · Interest Income	14,243	19,117	17,000	19,000	
4905 · Interest Income - BAD	2,243	2,303	1,500	2,500	
Total Income	2,954,566	3,051,239	2,613,000	3,123,975	
Gross Profit	2,954,566	3,051,239	2,613,000	3,123,975	
Expense					
5000 · Payroll Expenses					
5010 · Wages & Salaries	1,203,449	1,254,115	940,000	1,302,611	see staff report
5020 · Employer Taxes	119,607	119,640	80,800	124,028	
5030 · Employee Benefits	148,505	163,731	165,000	216,654	
5040 · Workers Comp	52,885	65,981	55,000	46,830	
5031 · GASB 68 Benefit Expense	35,330	48,771	56,500	70,450	\$13k increase
5033 · GASB Annual Audit Adj	1,188	0	0		
Total 5000 · Payroll Expenses	1,560,964	1,652,238	1,297,300	1,760,573	56% of gross income
5100 · Advertising & Promotion	8,677	6,819	0	11,000	
5120 · Bank Fees	13,177	12,688	5,300	7,000	changed software, customer acquires credit card fees
5130 · Charitable Contributions	9,692	1,250	0	2,500	
5140 · Copying & Printing	9,271	9,436	8,500	10,125	
5155 · Employment New Hire Screen	1,391	1,423	200	2,000	fill open positions from Covid layoff
5160 · Dues, Mbrshps & Subscriptions	13,078	10,051	10,000	10,500	CSDA, CPRS, plus misc memberships
5170 · Education & Development	9,833	2,172	2,500	8,500	

FEATHER RIVER REC AND PARK DISTRICT

2021-2022 BUDGET

	ACTUAL Jul '18 - Jun 19	ACTUAL Jul '19 - Jun 20	PROJECTED Jul '20 - Jun 21	BUDGET Jul '21 - Jun 22	Staff comments
5175 · Equipment Rental	44,833	10,112	5,000	10,500	
5180 · Equipment, Tools & Furn (<\$5k)					
5182 · Operating ET&F	1,928	3,054	1,000	2,777	
5184 · Program ET&F	5,095	15,195	4,250	13,600	\$10k gymnastics
5186 · Site/Shop ET&F	14,803	11,569	2,500	10,000	
5187 · IT Computer/Hardware Technology	8,370	6,325	2,500	8,000	IT server, computer upgrades
5188 · IT Computer/Software Technology	7,098	17,471	22,000	20,600	\$7k annual online rec software
Total 5180 · Equipment, Tools & Furn (<\$5k)	37,294	53,614	32,250	54,977	
5200 · Insurance	56,641	79,561	118,600	185,000	47% increase Prop/Liabl \$174k, \$11k trampoline insurance
5210 · Interest Expense - Operating	1,416	1,937	2,400	1,500	
5225 · Postage & Delivery	1,042	1,035	1,400	1,500	
5230 · Professional & Outside Svcs					
5232 · Accounting	25,800	26,000	25,000	25,000	
5233 · Bands/Recreation	1,925	1,100	2,000	5,000	more concerts Riverbend amphitheater
5234 · Board Stipends	9,800	8,800	8,800	12,000	
5235 · Recreation Instructors	25,785	41,297	5,000	12,000	
5236 · Legal	28,206	20,061	10,700	20,000	
5237 · Contract Janitorial	62,497	57,724	61,300	75,000	
5239 · Outside Service Admin/Consult	95,279	52,214	34,000	41,000	\$16k BAD engineers report, \$15k IT support
Total 5230 · Professional & Outside Svcs	249,292	207,196	146,800	190,000	
5250 · Rent	134	0	0	0	
5260 · Repairs & Maintenance					
5261 · Building R&M	32,645	28,737	12,500	25,000	
5262 · Equip Repairs & Small Tools	14,813	15,796	17,500	18,000	
5263 · General R&M	12,698	11,232	6,000	15,000	
5264 · Grounds R&M	25,830	70,753	100,000	60,000	
5265 · Janitorial Supplies	24,385	27,690	18,000	26,000	
5266 · Vandalism Repair	1,646	4,502	2,000	5,000	
5267 · Vehicle R&M	14,738	11,520	9,000	10,000	
5268 · Aquatics Pool R&M	41,639	34,053	25,000	40,000	
5269 · Outside Contractor/Services R&M	8,477	16,781	25,000	15,000	
Total 5260 · Repairs & Maintenance	176,871	221,064	215,000	214,000	
5270 · Security	14,546	30,628	10,000	20,000	

FEATHER RIVER REC AND PARK DISTRICT

2021-2022 BUDGET

	ACTUAL Jul '18 - Jun 19	ACTUAL Jul '19 - Jun 20	PROJECTED Jul '20 - Jun 21	BUDGET Jul '21 - Jun 22	Staff comments
5280 - Supplies - Consumable					
5281 · Misc Staff & Uniforms Supplies	10,088	5,581	3,000	6,500	
5282 · Office Supplies	4,320	7,596	1,600	7,000	
5284 · Program Food	13,382	11,834	9,000	16,200	Food cost increased. Added events
5286 · Program Supplies	17,555	47,640	5,000	44,500	New sport programming, added events
5287 · Safety Supplies	2,386	3,601	3,100	5,750	Covid safety supplies
5289 · Site Supplies	432	540	0	2,573	
Total 5280 - Supplies - Consumable	48,163	76,792	21,700	82,523	
5290 · Taxes, Lic., Notices & Permits	5,425	5,383	5,300	5,163	
5300 · Telephone/Internet	13,145	12,816	15,000	14,110	
5310 · Transportation, Meals & Travel					
5312 · Air, Lodging, Other Travel	5,280	5,047	0	500	
5314 · Fuel	30,367	27,998	23,000	30,900	
5316 · Meals	528	518	0	100	
5318 · Mileage	1,686	3,024	600	1,400	
Total 5310 - Transportation, Meals & Travel	37,861	36,587	23,600	32,900	
5320 - Utilities					
5322 · Electric	113,231	123,552	119,000	136,000	increased programming Act Center
5324 · Garbage	18,669	23,178	25,000	24,850	
5326 · Gas/Propane	6,977	9,044	4,000	9,200	
5328 · Sewer	3,840	4,247	4,000	4,500	
5329 · Water	98,882	133,593	150,000	134,800	
Total 5320 - Utilities	241,599	293,614	302,000	309,350	
Total Expense	2,554,345	2,726,416	2,222,850	2,933,721	
Net Ordinary Income	400,221	324,823	390,150	190,254	
Other Income/Expense					
7210 - Debt Interest Expense	109,825	102,018	94,500	85,570	
PROFIT/LOSS	290,396	222,805	295,650	104,684	
5150 · Depreciation Expense non cash trans	540,783	607,000	625,000	640,000	

FEATHER RIVER REC AND PARK DISTRICT
2021-2022 BUDGET

Immediate Attention Projects

Fixed Assets/Loan Payments

Umpqua Loans

Truck Loans

Act Center Gym Swamp Coolers

Act Center Sewage Pump

Act Center Upgrade Fire System

Act Center Small Gym Acrostics

Act Center Contingency Deferred Maint

Act Center Playground Preschool

Riverbend Dog Park well

ADA Parking Palermo

Palermo leak repair

Palermo pool building roof repair

Nelson Field lights

Nelson bleacher and shade

Nelson backstops

Nolan fields/bleacher/shade

Tennis Court lights

Equipment Maint Dept

Total Fixed Assets/Loan:

District matching funds: Multiple Funds

Nelson Pool Grant matching

Assessment new development

Cash Flow out of pocket Gen Fund Grants: reimbursable

SBF Grant Nelson Pool

SBF Trail Project

Assessment new development

	ACTUAL Jul '18 - Jun 19	ACTUAL Jul '19 - Jun 20	PROJECTED Jul '20 - Jun 21	BUDGET Jul '21 - Jun 22
				Cash out Loans/Fixed Assets
				\$ 253,070
				\$ 9,135
				\$ 35,000
				\$ 15,000
				\$ 50,000
				\$ 20,000
				\$ 10,000
				\$ 50,000
		\$ 20,000		
		\$ 35,000		
		\$ 20,000		
		\$ 15,000		
			\$ 20,000	
			\$ 20,000	
			\$ 5,000	
			\$ 20,000	
			\$ 30,000	
			\$ 20,000	
		\$ 90,000		\$ 557,205
				\$ 750,000
				\$ 7,500
				\$ 750,000
				\$ 180,000
				\$ 7,500
				\$ 2,252,205

Staff comments

GM will present capital project details

FRRPD BUDGET RUNNING AC NO CHANGES					GE1 GE4	GE3- Maint	CAMP/PRESCHOOL		SP60-Sports Adult	SP65-Sports Youth	SP7-Gymnastics	TOTAL
2021-22		Total AQ-Aquatics	Total CL-Classes	Total EV-Events	ADMIN'	(GE-General)	Total RE-Rentals	Total SC-School	(SP-Sports)	(SP-Sports)	(SP-Sports)	
ary Income/Expense												
Income												
4100 - Tax Revenue	0	0	0	1,900,000	0	0	0	0	0	0	0	1,900,000
4150 - Tax Revenue (BAD)	0	0	0	0	305,900	0	0	0	0	0	0	305,900
4300 - Program Income						0						-
4350 - Discounts & Credits	-100	-200		0	0	-1,325	-700	-100	0		-1,000	(3,425)
4300 - Program Income - Other	35,000	50,000	7,000	0	0	60,000	395,000	37,000	55,000	258,000		897,000
Total 4300 - Program Income	34,900	49,800	7,000	1,900,000	305,900	58,675	394,300	36,900	55,000	257,000		3,099,475
4400 - Donation & Fundraising Income							2,000					2,000
4500 - Grant/Reimbursed Expense Income												-
4600 - Other Income	0	0	0	1,000	0	0	0	0	0	0	0	1,000
4900 - Interest Income	0	0	0	19,000	0	0	0	0	0	0	0	19,000
4905 - Interest Income - BAD	0	0	0	0	2,500	0	0	0	0	0	0	2,500
Total Income	34,900	49,800	7,000	1,920,000	308,400	58,675	396,300	36,900	55,000	257,000		3,123,975
Gross Profit	34,900	49,800	7,000	1,920,000	308,400	58,675	396,300	36,900	55,000	257,000		3,123,975
Expense												
5000 - Payroll Expenses												
5010 - Wages & Salaries	34,936	17,255	11,310	382,838	353,531	0	299,372	21,867	36,444	145,058		1,302,611
5020 - Employer Taxes	4,839	2,390	1,300	32,759	31,385	0	29,936	2,238	5,048	14,133		124,028
5030 - Employee Benefits	0	0	0	75,704	85,334	0	42,329	0	0	13,287		216,654
5040 - Workers Comp	1,097	324	213	5,518	30,227	0	5,628	411	685	2,727		46,830
5031 - GASB 68 Benefit Expense		0	0	70,450	0	0	0	0	0	0		70,450
5033 - GASB Annual Audit Adj		0	0	0	0	0	0	0	0	0		-
Total 5000 - Payroll Expenses	40,872	19,969	12,823	567,269	500,477	0	377,265	24,516	42,177	175,205		1,760,573
5100 - Advertising & Promotion		0	1,000	9,000	0	0	1,000	0	0	0		11,000
5120 - Bank Fees		0	0	7,000	0	0	0	0	0	0		7,000
5130 - Charitable Contributions		0	0	2,500	0	0	0	0	0	0		2,500
5140 - Copying & Printing		0	125	10,000	0	0	0	0	0	0		10,125
5155 - Employment New Hire Screer	200	0	0	500	500	0	800	0	0	0		2,000
5160 - Dues, Mbrshps & Subscriptions		0	0	10,000	0	0	0	0	0	500		10,500
5170 - Education & Development	1,000	0	0	5,000	2,000	0	500	0	0	0		8,500
5175 - Equipment Rental		0	500	0	10,000	0	0	0	0	0		10,500
5180 - Equipment, Tools & Furn (<\$5k)												
5182 - Operating ET&F		0	200	2,000	77	0	500	0	0	0		2,777
5184 - Program ET&F		350	300	0	0	0	2,500	100	350	10,000		13,600
5186 - Site/Shop ET&F		0	0	0	10,000	0	0	0	0	0		10,000
5187 - IT Computer/HardwareTechnology		0	0	7,000	0	0	500	0	0	500		8,000
5188 - IT Computer/Software Technology		0	0	20,000	0	0	0	600	0	0		20,600
Total 5180 - Equipment, Tools & Fur	0	350	500	29,000	10,077	0	3,500	700	350	10,500		54,977
5200 - Insurance		0	0	151,000	23,000	0	0	0	0	11,000		185,000
5210 - Interest Expense - Operating		0	0	0	1,500	0	0	0	0	0		1,500
5225 - Postage & Delivery		0	0	1,500	0	0	0	0	0	0		1,500
5230 - Professional & Outside Svcs												
5232 - Accounting		0	0	25,000	0	0	0	0	0	0		25,000
5233 - Bands/Recreation		0	5,000	0	0	0	0	0	0	0		5,000
5234 - Board Stipends		0	0	12,000	0	0	0	0	0	0		12,000
5235 - Recreation Instructors		2,000	0	0	0	0	0	0	0	10,000		12,000
5236 - Legal		0	0	20,000	0	0	0	0	0	0		20,000
5237 - Contract Janitorial		0	0	0	75,000	0	0	0	0	0		75,000
5239 - Outside Service Admin/Consult		0	0	25,000	16,000	0	0	0	0	0		41,000
Total 5230 - Professional & Outside	0	2,000	5,000	82,000	91,000	0	0	0	0	10,000		190,000

FRRPD BUDGET RUNNING AC NO CHANGES

2021-22	Total AQ-Aquatics	Total CL-Classes	Total EV-Events	GE1 GE4 ADMIN'	GE3- Maint (GE-General)	Total RE-Rentals	CAMP/PRESCHOOL Total SC-School	SP60-Sports Adult (SP-Sports)	SP65-Sports Youth (SP-Sports)	SP7-Gymnastics (SP-Sports)	TOTAL
5260 · Repairs & Maintenance											-
5261 · Building R&M		0	0	0	25,000	0	0	0	0	0	25,000
5262 · Equip Repairs & Small Tools		0	0	0	17,000	0	0	0	0	1,000	18,000
5263 · General R&M		0	0	0	15,000	0	0	0	0	0	15,000
5264 · Grounds R&M		0	0	0	60,000	0	0	0	0	0	60,000
5265 · Janitorial Supplies		0	0	0	25,000	1,000	0	0	0	0	26,000
5266 · Vandalism Repair		0	0	0	5,000	0	0	0	0	0	5,000
5267 · Vehicle R&M		0	0	0	10,000	0	0	0	0	0	10,000
5268 · Aquatics Pool R&M		0	0	0	40,000	0	0	0	0	0	40,000
5269 · Outside Contractor/Services R&M		0	0	0	15,000	0	0	0	0	0	15,000
Total 5260 · Repairs & Maintenance	0	0	0	0	212,000	1,000	0	0	0	1,000	214,000
5270 · Security		0	0	0	20,000	0	0	0	0	0	20,000
5280 · Supplies - Consumable											-
5281 · Misc Staff & Uniforms Supplies		0	0	2,000	3,500	0	200	300	500	0	6,500
5282 · Office Supplies		0	0	7,000	0	0	0	0	0	0	7,000
5284 · Program Food		100	1,000	0	0	0	15,100	0	0	0	16,200
5286 · Program Supplies	2,000	500	3,000	0	0	5,000	7,000	2,000	5,000	20,000	44,500
5287 · Safety Supplies	1,000	100	0	1,000	3,000	0	100	100	100	350	5,750
5289 · Site Supplies	500	50	23	1,000	1,000	0	0	0	0	0	2,573
Total 5280 · Supplies - Consumable	3,500	750	4,023	11,000	7,500	5,000	22,400	2,400	5,600	20,350	82,523
5290 · Taxes, Lic., Notices & Permits		0	363	2,000	2,000	0	800	0	0	0	5,163
5300 · Telephone/Internet		0	0	8,000	5,000	0	750	0	0	360	14,110
5310 · Transportation, Meals & Travel											-
5312 · Air, Lodging, Other Travel		0	0	500	0	0	0	0	0	0	500
5314 · Fuel		0	0	0	30,000	0	900	0	0	0	30,900
5316 · Meals		0	0	100	0	0	0	0	0	0	100
5318 · Mileage		0	100	1,000	0	0	250	0	50	0	1,400
Total 5310 · Transportation, Meals &	0	0	100	1,600	30,000	0	1,150	0	50	0	32,900
5320 · Utilities											-
5322 · Electric		9,500	0	14,500	86,000	0	18,000	0	0	8,000	136,000
5324 · Garbage		0	0	1,300	20,850	0	1,700	0	0	1,000	24,850
5326 · Gas/Propane		800	0	1,200	5,000	0	1,500	0	0	700	9,200
5328 · Sewer		0	0	0	4,500	0	0	0	0	0	4,500
5329 · Water		1,500	0	2,800	125,000	0	3,500	0	0	2,000	134,800
Total 5320 · Utilities	0	11,800	0	19,800	241,350	0	24,700	0	0	11,700	309,350
Total Expense	45,572	34,869	24,434	917,169	1,156,404	6,000	432,865	27,616	48,177	240,615	2,933,721
rdinary Income	-10,672	14,931	-17,434	1,002,831	-848,004	52,675	-36,565	9,284	6,823	16,385	190,254
Income/Expense											-
her Income											-
her Expense											-
7210 · Debt Interest Expense		17,623	0	9,202	0	0	19,581	0	0	39,163	85,570
tal Other Expense		17,623	0	9,202	0	0	19,581	0	0	39,163	85,570
me	-10,672	-2,692	-17,434	993,629	-848,004	52,675	-56,146	9,284	6,823	-22,778	104,684

2400 labor hours
Nelson closed summer

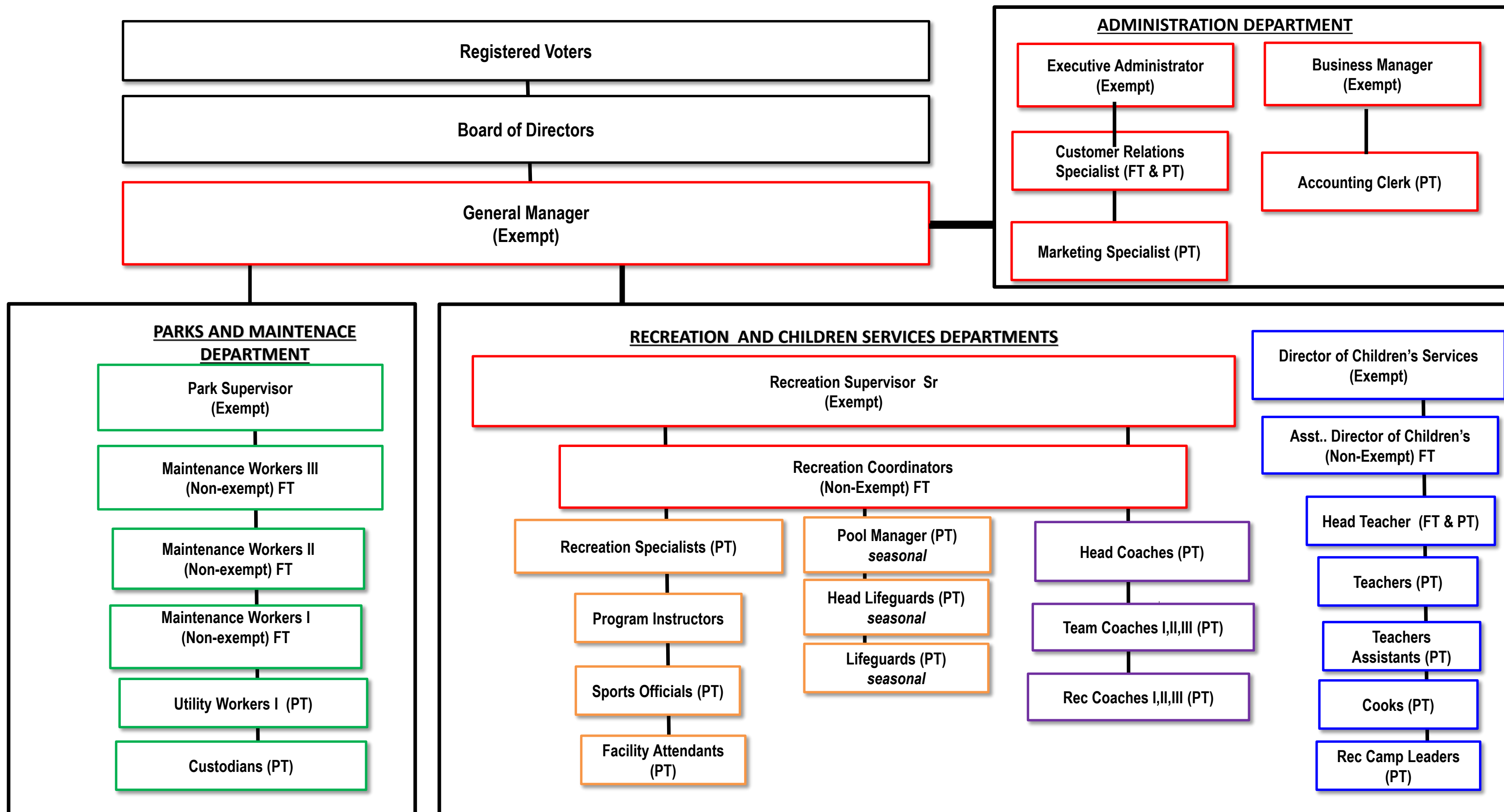
Markt Spec 6 mo
15 bands \$300 ea
addtl \$500 band
Cust Ser 1 ft, 1 pt
Mart Spec 6 mo
Acct Clerk 6 mo
Rec Special 9 mo
no FT Coordinator
park sup
5 FT staff
2 PT
1Seasonal PT
1 Custodian
17600 hours

Preschool
45 kids full time
280 staff hours/week
add ft teacher

1500 payroll hours
increase park sports
2500 payroll hours
increase park sports

\$18.5k/mo prog revenue
FT Coord position
Annual payroll hours 8200
covid no birthday parties
add gym 1 meet
Gym meet rev \$36k
add meet payroll \$4k 200 hours
meet instruct \$10k
meet supplies \$15k

Feather River Recreation & Park District Organizational Structure



FRRPD 2020-21 Full Time Pay Scale

July 2020-DECEMBER 2020

3% Step Scale July - December

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	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
Business Manager	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
Customer Service FT	\$ 14.50	\$ 14.94	\$ 15.38	\$ 15.84	\$ 16.32	\$ 16.81	\$ 17.31	\$ 17.83	\$ 18.37	\$ 18.92
Recreation Supervisor	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
Recreation Coordinator	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Director of Children Services	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
Assistant Director-Children Services	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Preschool Teacher FT	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Park Supervisor	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
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

FRRPD 2020-21 Full Time Pay Scale

3% Step Scale January-June

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	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	\$ 38.00	\$ 39.14
Business Manager	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	\$ 38.00	\$ 39.14
Customer Service FT	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Recreation Supervisor	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	\$ 38.00	\$ 39.14
Recreation Coordinator	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Director of Children Services	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	\$ 38.00	\$ 39.14
Assistant Director-Children Services	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Preschool Teacher FT	\$ 15.50	\$ 15.97	\$ 16.44	\$ 16.94	\$ 17.45	\$ 17.97	\$ 18.51	\$ 19.06	\$ 19.63	\$ 20.22
Park Supervisor	\$ 30.00	\$ 30.90	\$ 31.83	\$ 32.78	\$ 33.77	\$ 34.78	\$ 35.82	\$ 36.90	\$ 38.00	\$ 39.14
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

If employe's current rate is higher than step 1 but rate is between scheduled step a 3% increase will apply to the current rate

Example: current rate is \$30.15 during annual increase period, \$30.15 is not on the step scale so a 3% increase will be based on \$30.15 rate



STAFF REPORT

DATE: APRIL 27, 2021

TO: FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS

FROM: SHAWN ROHRBACKER, GENERAL MANAGER

RE: FRRPD BUDGET WORKSHOP

STAFF PRESENTATION BUDGET FISCAL YEAR 2021-22

FIXED ASSETS AND LOAN PAYMENTS

SUMMARY

Attached is a list of Capital Improvement Projects for the Board to consider for the 2021-22 Fiscal Year Budget. As you know, over the past eleven years the District Income from taxes and programs does not adequately cover the expense of operations and maintenance. This is due to two primary factors, the cost of the Activity Center and the need to update tax assessments for maintenance. Park and facility maintenance has suffered as a result. The COVID pandemic has caused further limits in program, rental, and event revenue.

District staff is developing options for increased revenue as we transition out of the pandemic as is reflected in the 2021-22 Fiscal Year Budget presented at this workshop.

The cost of a new tax assessment has also been considered. At approximately \$200,000 the cost is not feasible at this time and the tax is subject to a vote by property owners within the District. Although, public opinion of the District has improved lately, a strong drive to address deferred maintenance is necessary before a new tax is considered. This is a difficult task considering the deficit in funding for maintenance.

The attached list of Capital Improvement Projects mostly includes deferred maintenance items considered essential for park and facility operations. Staff will review these project options with the Board and inquire Board input to consider allocations for projects in the 2021-22 Fiscal Year Budget.

Immediate Attention Projects Fixed Assets/Loan Payments		Cash out Loans/Fixed Assets	Fiscal Year 2021/22 Estimated Profit \$ 101,684.00	Gen Fund \$ 719,155.00	Gen.Fund Riverbend Admin \$ 216,000.00	Per Capita Grant \$ 168,000.00	Impact Fee Parkland Fund \$ 500,600.00	Impact Fee Public Fund \$ 36,410.00	Impact Fee Aquatics Fund \$ 70,000.00	Loan Project Fund \$ 189,000.00
1.0	Umpqua Loans	\$ 253,070	\$ (101,684.00)	\$ (151,386.00)						
2.0	Truck Loans	\$ 9,135		\$ (9,135.00)						
3.0	Nelson Pool SBF matching funds	\$ 750,000.00		\$ (50,000.00)	\$ (200,000.00)		\$ (250,000.00)		\$ (61,000.00)	\$ (189,000.00)
4.0	Act Center Gym Swamp Coolers	\$ 35,000				\$ (35,000)				
5.0	Act Center Sewage Pump	\$ 10,000				\$ (10,000)				
6.0	Act Center Upgrade Fire System	\$ 50,000				\$ (50,000)				
7.0	Act Center Small Gym Acoustics	\$ 20,000				\$ (20,000)				
8.0	Act Center Contingency Deferred Maint	\$ 10,000		\$ (10,000)						
9.0	Act Center Playground Preschool	\$ 50,000				\$ (50,000)				
10.0	Riverbend Dog Park Well	\$ 15,000		\$ (15,000.00)						
11.0	Palermo - ADA Parking	\$ 35,000						\$ (35,000)		
12.0	Palermo - Replace Roof	\$ 17,000		\$ (17,000.00)						
13.0	Palermo - Replace Potable Water System	\$ 22,000		\$ (22,000.00)						
14.0	Nelson Field Lights	\$ 20,000		\$ (20,000.00)						
15.0	Nelson bleacher and shade	\$ 20,000		\$ (10,000)			\$ (10,000)			
16.0	Nelson backstops	\$ 5,000		\$ (5,000.00)						
17.0	Nolan fields/bleacher/shade	\$ 20,000		\$ (10,000)			\$ (10,000)			
18.0	Equipment Maint Dept	\$ 20,000		\$ (20,000.00)						
Total Fixed Assets/Loan:		\$ 1,361,205	\$ -	\$ 379,634.00	\$ 16,000.00	\$ 3,000.00	\$ 230,600.00	\$ 1,410.00	\$ 9,000.00	\$ -