

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

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

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

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

FRRPD 2019-20 Full Time Pay Scale

July 2019-December 2019

3% Step Scale July 2019-Dec 2019

3%

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

FRRPD 2019-20 Full Time Pay Scale

3% Step Scale Jan 2020- June 2020

3%

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

FY 2019-2020

Feather River Recreation & Park District Organizational Structure

