

Feather River Recreation & Park District

**BUDGET**  
**OVERALL BUDGET COMPARED TO PREV YEARS**

Ordinary Income/Expense

Income

- 4100 - Tax Revenue
- 4150 - Tax Revenue (BAD)
- 4300 - Program Income
  
- 4400 - Donation & Fundraising Income
- 4600 - Other Income
  
- 4900 - Interest Income
- 4905 - Interest Income - BAD

Total Income

Gross Profit

Expense

- 5000 - Payroll Expenses

- 5031 - GASB 68 Benefit Expense
- 5033 - GASB Annual Audit Adj
- 5100 - Advertising & Promotion
- 5120 - Bank Fees
- 5130 - Charitable Contributions
- 5140 - Copying & Printing
- 5155 - Employment New Hire Screen
- 5160 - Dues, Mbrshps & Subscriptions
- 5170 - Education & Development
- 5175 - Equipment Rental
- 5180 - Equipment, Tools & Furn (<\$5k)

- 5200 - Insurance
- 5210 - Interest Expense - Operating
- 5225 - Postage & Delivery
- 5230 - Professional & Outside Svcs

- 5260 - Repairs & Maintenance

- 5270 - Security
- 5280 - Supplies - Consumable

- 5290 - Taxes, Lic., Notices & Permits
- 5300 - Telephone/Internet
- 5310 - Fuel, Travel and Meals
- 5320 - Utilities

- 7000 - Debt Interest

Total Expense

Net Profit/Loss

Non Cash Expense

- 5150 - Depreciation

Fixed Assets/Loan Payments/ Out of Ordinary Expenses

Cash balance carry over- after operating expense

			Board approving AC Budget		for information only
	ACTUAL	PROJECTION	Open Act Center	Downsized	
	2020-21	2021-22	BUDGET	BUDGET	
			2022-2023	2022-2023	
<b>Income</b>					
4100 - Tax Revenue	1,943,133	2,000,000	2,200,000	2,200,000	
4150 - Tax Revenue (BAD)	292,283	306,000	317,500	317,500	
4300 - Program Income	468,315	590,000	816,300	146,000	
4400 - Donation & Fundraising Income	6,812	17,000	6,000	6,000	
4600 - Other Income	5,097	1,500	20,000	0	
4900 - Interest Income	20,466	6,000	10,000	10,000	
4905 - Interest Income - BAD	2,203	500	0	0	
<b>Total Income</b>	<b>2,738,309</b>	<b>2,921,000</b>	<b>3,369,800</b>	<b>2,679,500</b>	
<b>Gross Profit</b>	<b>2,738,309</b>	<b>2,921,000</b>	<b>3,369,800</b>	<b>2,679,500</b>	
<b>Expense</b>					
5000 - Payroll Expenses	1,194,437	1,465,000	1,924,500	1,145,500	5/19/22 per GM: add Fulltime Reoorditor, remove 1 Fulltime Preschool position. 6/9/22 per GM: keep FT Rec Coord and add FT Teacher Preschool. Changes since May Board Meeting: total 18 full time positions changed to total 19 positions
5031 - GASB 68 Benefit Expense	56,394	68,000	81,800	81,800	
5033 - GASB Annual Audit Adj	81,636	0	0	0	
5100 - Advertising & Promotion	1,196	2,000	5,000	2,500	
5120 - Bank Fees	7,099	5,500	8,000	4,000	
5130 - Charitable Contributions	24	0	0	0	
5140 - Copying & Printing	8,707	8,000	9,000	6,000	
5155 - Employment New Hire Screen	527	1,500	2,500	1,300	
5160 - Dues, Mbrshps & Subscriptions	7,676	10,000	11,000	6,000	
5170 - Education & Development	1,605	2,000	5,000	4,500	
5175 - Equipment Rental	3,391	5,000	4,000	4,000	
5180 - Equipment, Tools & Furn (<\$5k)	30,603	50,000	56,000	28,000	\$6k operating, Program youth sports \$6.5k, Gym \$5k, Computer Hardware \$5k, Software \$20k, Maintenance \$8.5k
5200 - Insurance	118,557	160,500	116,000	85,000	
5210 - Interest Expense - Operating	2,521	1,600	3,500	3,500	
5225 - Postage & Delivery	1,166	600	1,000	500	
5230 - Professional & Outside Svcs	141,507	165,000	180,000	135,000	Accounting \$25k, Instructors/Concerts \$7k, Legal \$10k, Janitorial Services \$80k, BAD Eng Report \$16k, Election \$30k, Board Stipends \$12k
5260 - Repairs & Maintenance	205,611	225,000	225,000	200,000	Building \$25k, Tools/Supplies \$20k, Grounds \$60k, Janitorial Supplies \$15k, Vandalism \$20k, Vehicle repair \$10k, Aquatics \$40k, Outside Contractor \$35k
5270 - Security	7,258	13,000	20,000	20,000	
5280 - Supplies - Consumable	22,143	40,000	52,500	35,000	Staff Clothing/Appreciation \$5k, Office supplies \$3k, Program food \$3k, Prog Supplies \$35.5k, Site/Safety/Volunteer Supplies \$6k
5290 - Taxes, Lic., Notices & Permits	6,179	7,000	7,000	7,000	
5300 - Telephone/Internet	13,474	15,000	18,000	10,000	
5310 - Fuel, Travel and Meals	20,347	30,000	39,000	34,000	
5320 - Utilities	304,000	315,000	385,000	327,500	Electric \$150k, Garbage \$30k, Gas \$10k, Sewer \$5k, Water \$190k
7000 - Debt Interest	93,946	86,500	77,000	2,100	
<b>Total Expense</b>	<b>2,330,004</b>	<b>2,676,200</b>	<b>3,230,800</b>	<b>2,143,200</b>	
<b>Net Profit/Loss</b>	<b>408,305</b>	<b>244,800</b>	<b>139,000</b>	<b>536,300</b>	
Non Cash Expense					
5150 - Depreciation	752,000	800,000	850,000	700,000	
<b>Fixed Assets/Loan Payments/ Out of Ordinary Expenses</b>					
<b>Cash balance carry over- after operating expense</b>		<b>273,350</b>	<b>139,000</b>	<b>536,300</b>	

Feather River Recreation & Park District

**BUDGET**  
**OVERALL BUDGET COMPARED TO PREV YEARS**

	ACTUAL 2020-21	PROJECTION 2021-22	Board approving AC Budget Open Act Center BUDGET 2022-2023	for information only Downsized BUDGET 2022-2023
<b>Projects to be completed and paid June 2022</b> Per GM Projects below on May agenda for board approval and to be completed/paid June 2022, will not carry over to 2023 budget				
Nelson Field Lights		175,000		
Restore Bear Statues and Rock Climb Riverbend		18,000		
AC Units Gymnastics		8,700		
Palermo Pool Repair Leak		10,000		
AC parking lot repair Emergency repair sink hole		5,000		
Nelson Pool allocation balance to be paid		400,000		
<b>Total Fixed Assets June 2022 spending</b>		<b>616,700</b>		

Feather River Recreation & Park District

**BUDGET**  
**OVERALL BUDGET COMPARED TO PREV YEARS**

	ACTUAL 2020-21	PROJECTION 2021-22	Board approving AC Budget Open Act Center BUDGET 2022-2023	for information only Downsized BUDGET 2022-2023
<b>Act Center Annual Loan Payment</b>		253,000	262,000	29,000
<b>Admin Office relocate expense</b>				100,000
<b>Equipment Fixed Asset Purchases</b>				
Lease: Truck estimated total \$50k		9,200		
Monthly Lease truck payment estimate new truck and current payment (interest is in operating budget)			25,000	25,000
Backhoe			50,000	50,000
Chipper			20,000	20,000
Misc contingency unknown equipment purchase			10,000	10,000
<b>Total Equipment Fixed Asset Purchases:</b>		<b>9,200</b>	<b>105,000</b>	<b>105,000</b>
<b>Act Center immediate improvements</b>				
Plumbing repairs sewer lines			20,000	
Acoustic sound proof Small Gym			35,000	
Misc contingency: unknown AC need (HVAC, electrical)			20,000	
<b>Total AC capitol improvements</b>			<b>75,000</b>	<b>0</b>
<b>Immediate Needs Park Capital improvements</b>				
Skatepark			25,000	25,000
Bedrock Tennis Lights			10,000	10,000
MLK Parking Lot			80,000	80,000
Palermo ADA parking			35,000	35,000
<b>Total capital improvements</b>			<b>150,000</b>	<b>150,000</b>
<b>Cash Balance Operating Expense/Fixed Assets</b>			<b>(453,000)</b>	<b>252,300</b>
<b>Annual cash out (subsidized by other funds not in budget: Impact, Covid relief, Insurance Proceeds, Reserves)</b>		<b>(605,550)</b>	<b>(453,000)</b>	<b>107,300</b>
<b>Funds to be allocated:</b>		<b>(605,550)</b>	<b>(453,000)</b>	
Prop 68 per capita (not received May22) balance \$167k		-	167,000	
Loan Project Fund (allocated to Nelson Pool) \$187k		187,000		
Board approved Nelson pool allocation balance gl 1010.5 \$216k		216,000		
Covid Relief Funds Special District \$278k		189,850	85,000	
Riverbend Insurance Admin Fund gl 1010.3 \$16k		16,000		
General Fund available funds \$200k		-	187,000	
<b>TOTAL FUNDS UTILIZED (100% spent, balance zero)</b>		<b>608,850</b>	<b>439,000</b>	
<b>Capital Improvements if Act Center not subsidized</b>				
Dry Rot and Paint repairs all parks				20,000
Fencing repairs Nelson/Nolan				20,000
Feather River Trail Overlook repairs				30,000
Nelson softball field backstops				10,000
Nelson bleacher and shade				30,000
Nolan fields/bleachers/shade				35,000
				<b>145,000</b>
<b>Funds subsidizing Act Center redirected:</b>				
<b>Skatepark concrete, pickle ball courts, deferred Maintenance</b>				<b>500,000</b>

# Attachment 2

## SPECIAL DISTRICT INFORMATION FORM FOR PROVISION OF RESERVES AND CALCULATION OF FUND BALANCES

**FROM:** FEATHER RIVER REC AND PARK DISTRICT  
Feather River Rec and Park District

**TO:** GRACIELA C. GUTIERREZ, AUDITOR-CONTROLLER  
(Attention: Souly Sanyakul, Internal Auditor)

**SUBJECT:** PROVISION FOR RESERVES AND CALCULATION OF FUND BALANCE

**DATE:** 26-Jul-22

PLEASE MAKE PROVISION FOR RESERVES (COMMITTED AND ASSIGNED FB) FOR OUR DISTRICT FOR THE 2022-2023 FISCAL YEAR AS SHOWN BELOW:

Please see accompanying information sheet regarding how "Reserves" are reported.

<u>RESERVES</u>	(1)	(2)	(3)	(4)
DESCRIPTION	Balance 06/30/2022	(Decrease) or Cancel Existing Reserves	Increase or Create New Reserve	Total for 2022 - 2023 Budget
IMPREST CASH RESERVE (Petty Cash and Revolving Funds)	\$ \$ 1,000	\$	\$	\$ \$ 1,000
GENERAL RESERVE	\$ 20,000			\$ 20,000
ACCUMULATED CAPITAL OUTLAY RESERVE: (Identify by item)				
OTHER RESERVES/ASSIGNED:				
Reserve	\$ 257,494		\$ 8,000	\$ 265,494
Election	\$ 40,000	\$ (30,000)		\$ 10,000
Equipment	\$ 30,000	\$ (30,000)		\$ -
<b>TOTAL RESERVES &amp; ASSIGNED FB &gt;&gt;&gt;</b>	<b>\$ \$ 348,494</b>	<b>\$ \$ (60,000)</b>	<b>\$ \$ 8,000</b>	<b>\$ \$ 296,494</b>

<u>CALCULATION OF AVAILABLE FINANCING TO FUND FY 2021-22 BUDGET</u>			
ESTIMATED <b>TOTAL</b> ENDING FUND BALANCE @ 6/30/22	(5)	\$ \$	1,949,024
<b>LESS :</b> TOTAL RESERVES & ASSIGNED FUND BALANCE SHOWN ABOVE	(6)	\$ \$	(296,494)
AMOUNT OF <b>UNASSIGNED</b> FUND BALANCE AVAILABLE TO FUND FY 2022-23 BUDGET	(7)	\$ \$	1,652,530
PLEASE NOTE THAT YOUR UNASSIGNED FUND BALANCE <b>MUST BE GREATER THAN ANY NET COSTS</b> ON YOUR SCHEDULE 15			

THE GOVERNING BOARD, BY MAJORITY VOTE (4/5) HAS APPROVED THE RESERVE PROVISIONS AS NOTED ABOVE AND REQUEST THAT THEY BE REFLECTED IN THE DISTRICT'S BUDGET AND THAT THE AUDITOR MAKE ADJUSTMENTS TO THE GENERAL LEDGER ACCOUNTS TO REFLECT THOSE RESERVES.

DATE OF BOARD ACTION: \_\_\_\_\_ BOARD CHAIRMAN

RESOLUTION # (if made) \_\_\_\_\_ SECRETARY / MANAGER

FINANCING SOURCES AND USES BY BUDGET UNIT  
 BUDGET FOR FISCAL YEAR 2022-23

FUNDS: F2600, F2610

Detail by Revenue Category and Expenditure Object				2021-22	2022-23	2022-23	FUND
Account	Account Title	Revenue Category	Revenue Category Object	Adopted By District Board	Recommended Budget	Adopted By District Board	NUMBER
				(3)	(4)	(5)	
411000	Property Taxes Current Secured	RC0001	Secured	1,900,000		2,200,000	F2600
451140	State Disaster Relief	RC0005	Property Tax-Backfill Secured	-			F2600
411400	Property Taxes Current Unsecured	RC0006	Unsecured	-			F2600
451140	State Disaster Relief	RC0007	Property Tax-Backfill Unsecured	-			F2600
411200	Property Taxes Prior Unsecured	RC0010	Prior Unsecured	-			F2600
411300	Property Taxes Supplemental	RC0011	Supplemental	-			F2600
411500	Property Taxes Residual RDA	RC0012	Residual RDA	-			F2600
411600	Property Taxes Pass-Through	RC0013	Pass Through RDA	-			F2600
413000	Other Taxes	RC0018	Other Taxes	-			F2600
441000	Investment Income	RC0071	Interest	19,000		10,000	F2600
441000	Investment Income	RC0072	Unrealized Gain - Loss	-			F2600
451160	State Homeowner Property Tax Relief	RC0259	Homeowner Property Tax Relief	-			F2600
453000	Other Governmental Agencies	RC0316	Other Government Agencies	655,000			F2600
474000	Development Impact Fees	RC0266	Impact Fees	-		-	F2600
462000	Charges for Services-Other	RC0145	Charges For Services	893,575		816,300	F2600
473000	Miscellaneous Revenue	RC0310	Miscellaneous Revenue	3,500		26,000	F2600
473000	Miscellaneous Revenue	RC0274	Insurance-Third Party Reimbursement	-			F2600
482000	Transfers-In	RC0416	Transfers-In	-			F2600
441000	Investment Income	RC0071	Interest	2,500			F2610
441000	Investment Income	RC0072	Unrealized Gain - Loss	-			F2610
461300	Special Assessments	RC0377	Special Assessments	308,000		317,500	F2610
462000	Charges for Services-Other	RC0145	Charges For Services	-			F2610
<b>TOTAL REVENUE</b>				<b>3,781,575</b>	<b>-</b>	<b>3,369,800</b>	
511000	Salaries and Wages	SC0125	Salaries	1,610,573		1,858,300	F2600
511000	Salaries and Wages	SC0125	Salaries	145,000		148,000	F2610
520000	Services and Supplies	SC0127	Services and Supplies	1,055,148		978,000	F2600
520000	Services and Supplies	SC0127	Services and Supplies	163,000		169,500	F2610
552000	Retirement Other Long-Term Debt	SC0037	Debt Payment-Principle	253,070		262,000	F2600
553000	Interest on Other Long-Term Debt	SC0036	Debt Payment-Interest	85,570		77,000	F2600
556000	Taxes And Assessments	SC0139	Taxes/Assessments Levied	-			F2600
557000	Contributions to Non-County Governmental Agencies	SC0092	Non-County Government	-			F2600
563000	Equipment	SC0017	Capital Assets Expense	1,057,500		750,000	F2600
563000	Equipment	SC0017	Capital Assets Expense	-			F2610
581000	Appropriations for Contingencies	SC0263	Adopt Appropriation Contingency	-			F2600
581000	Appropriations for Contingencies	SC0263	Adopt Appropriation Contingency	-			F2610
<b>TOTAL FINANCING USES</b>				<b>4,369,861</b>	<b>-</b>	<b>4,242,800</b>	
<b>TOTAL EXPENDITURES / APPROPRIATIONS</b>				<b>4,369,861</b>	<b>-</b>	<b>4,242,800</b>	
<b>NET COSTS</b>				<b>588,286</b>	<b>-</b>	<b>873,000</b>	

unappropriated available financing is not reflected on the approved budget, but is shown on Schedule 13.

SUBMITTED BY: Deborah Peltzer  
 TITLE: Business Manage

**FRRPD Full Time Pay Scale**

2022-2023 f/year

July - December

3% Step Scale

Job Title	3%									
	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	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
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	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
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	\$ 16.00	\$ 16.48	\$ 16.97	\$ 17.48	\$ 18.01	\$ 18.55	\$ 19.10	\$ 19.68	\$ 20.27	\$ 20.88

**FRRPD Full Time Pay Scale**

January - June

3% Step Scale January-June

Job Title	3%									
	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	\$ 31.00	\$ 31.93	\$ 32.89	\$ 33.87	\$ 34.89	\$ 35.94	\$ 37.02	\$ 38.13	\$ 39.27	\$ 40.45
Business Manager	\$ 31.00	\$ 31.93	\$ 32.89	\$ 33.87	\$ 34.89	\$ 35.94	\$ 37.02	\$ 38.13	\$ 39.27	\$ 40.45
Customer Service FT	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Recreation Supervisor	\$ 31.00	\$ 31.93	\$ 32.89	\$ 33.87	\$ 34.89	\$ 35.94	\$ 37.02	\$ 38.13	\$ 39.27	\$ 40.45
Recreation Coordinator	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
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	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Preschool Teacher FT	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Park Supervisor	\$ 31.00	\$ 31.93	\$ 32.89	\$ 33.87	\$ 34.89	\$ 35.94	\$ 37.02	\$ 38.13	\$ 39.27	\$ 40.45
Maintenance Worker III	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	\$ 27.87	\$ 28.71
Maintenance Worker II	\$ 19.00	\$ 19.57	\$ 20.16	\$ 20.76	\$ 21.38	\$ 22.03	\$ 22.69	\$ 23.37	\$ 24.07	\$ 24.79
Maintenance Worker I	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18

