

FRRPD PROPOSED BUDGET 2020-21	Estimated Actual 2019/20	Budget 2020/21	Budget 2020/21	DIFFERENCE	Staff comments related to amended budget changes
Ordinary Income/Expense		Budget REVISIED	Budget to be replaced by Amended		
Income	Actuals subject to change- minor adj	AMENDED TO MATCH COVID AUGUST 2020	ORIGINAL BUDGET FINALIZED JULY 2020		
4100 - Tax Revenue	\$ 1,706,331	\$ 1,800,000	\$ 1,900,000	\$ (100,000)	After consideration, staff recommends lowering tax estimated revenue due to slow construction and less home sales
4150 - Tax Revenue (BAD)	\$ 260,497	\$ 297,536	\$ 297,536	\$ -	
4350 - Discounts & Credits	\$ (18,311)	\$ (550)	\$ (1,000)	\$ 450	
4300 - Program Income	\$ 843,768	\$ 455,000	\$ 733,200	\$ (278,200)	All programming budgeted at COVID restrictions. If program increases, payroll will increase
Total Tax/Program Income	\$ 2,792,285	\$ 2,551,986	\$ 2,929,736	\$ (377,750)	
4400 - Donation & Fundraising Income	\$ 1,218	\$ 2,000	\$ 3,500	\$ (1,500)	
4500 Grant/Reimbursed Expense Income	\$ 110,009	\$ -	\$ -	\$ -	
4600 - Other Income	\$ 1,468	\$ 200	\$ 200	\$ -	
4900 - Interest Income	\$ 19,117	\$ 10,000	\$ 10,000	\$ -	
4905 - Interest Income - BAD	\$ 2,303	\$ 2,000	\$ 2,000	\$ -	
Total Income	\$ 2,926,400	\$ 2,566,186	\$ 2,945,436	\$ (379,250)	
Expense					
Payroll Expenses					
5010 - Wages & Salaries	\$ 1,232,189	\$ 996,825	\$ 1,261,613	\$ (264,788)	
5020 - Employer Taxes	\$ 119,640	\$ 95,187	\$ 117,420	\$ (22,233)	
5030 - Employee Benefits	\$ 163,104	\$ 203,151	\$ 200,829	\$ 2,322	
5040 - Workers Comp	\$ 57,485	\$ 56,798	\$ 70,594	\$ (13,796)	
5060 Labor/Benefits CIP Projects	\$ -	\$ -	\$ -	\$ -	
Total 5000 - Payroll Expenses w/o Unfunded Liab	\$ 1,572,418	\$ 1,351,961	\$ 1,650,456	\$ (298,495)	Staffing cuts, less programming. If program revenue increases, payroll will follow
5031 GASB 68 Benefit Expense	\$ 48,771	\$ 59,610	\$ 59,610	\$ -	
5033 GASB Annual Audit Adjustment (year-end adj)	\$ -	\$ -	\$ -	\$ -	
Payroll w/ GASB Expense	\$ 1,621,189	\$ 1,411,571	\$ 1,710,066	\$ (298,495)	
5100 - Advertising & Promotion	\$ 6,819	\$ 4,150	\$ 7,775	\$ (3,625)	less programming, no events, less advertising, less activity guides
5110 - Bad Debt	\$ -	\$ -	\$ -	\$ -	
5120 - Bank Fees	\$ 12,688	\$ 6,000	\$ 10,000	\$ (4,000)	less programming, less money coming in. Switching software, customer will pay bank fees paying online
5130 - Charitable Contributions	\$ 1,250	\$ 2,500	\$ 2,500	\$ -	
5140 - Copying & Printing	\$ 9,436	\$ 9,000	\$ 10,000	\$ (1,000)	less programming, less printing
5155 Employment Screening	\$ 1,371	\$ 1,772	\$ 2,300	\$ (528)	less hiring
5160 - Dues, Mbrshps & Publications	\$ 10,051	\$ 8,300	\$ 7,300	\$ 1,000	Adjusted to included gymnastic memberships
5170 - Education & Development	\$ 2,172	\$ 3,350	\$ 3,500	\$ (150)	
5175 - Equipment Rental/Lease	\$ 9,857	\$ 3,850	\$ 4,350	\$ (500)	
Total 5100-5175	\$ 53,644	\$ 38,922	\$ 47,725	\$ (8,803)	
Equipment, Tools & Furn (<\$5k)					
5182 - Operating ET&F	\$ 3,054	\$ 2,900	\$ 3,400	\$ (500)	
5184 - Program ET&F	\$ 15,195	\$ 4,700	\$ 13,425	\$ (8,725)	less programming
5186 - Site/Shop ET&F	\$ 11,569	\$ 10,000	\$ 25,000	\$ (15,000)	cuts required, esstianl maintence and spening, less projects
5187 IT Computers/Hardware ET&F	\$ 6,325	\$ 8,800	\$ 14,500	\$ (5,700)	cuts required
5188 IT Computers/Software ET&F	\$ 17,471	\$ 21,300	\$ 13,000	\$ 8,300	Adjusted to included annual software purchase, register online capabilitiy
Total 5180 - Equipment, Tools & Furn (<\$5k)	\$ 53,614	\$ 47,700	\$ 47,700	\$ -	
5200 - Insurance	\$ 79,561	\$ 129,000	\$ 85,000	\$ 44,000	Adjusted to match insurance premium increase not known in May
5210 - Interest Expense	\$ 1,985	\$ 3,000	\$ 3,000	\$ -	
5225 - Postage & Delivery	\$ 1,035	\$ 1,200	\$ 1,200	\$ -	
Total 5200-5225	\$ 82,581	\$ 133,200	\$ 89,200	\$ 44,000	
Professional & Outside Svcs					
5232 - Accounting	\$ 26,000	\$ 28,000	\$ 28,000	\$ -	
5233 - Bands/Recreation	\$ 1,100	\$ 800	\$ 3,000	\$ (2,200)	Cancel concert in the Park Summer 2020
5234 - Board Stipends	\$ 8,800	\$ 12,000	\$ 12,000	\$ -	

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Ordinary Income/Expense		Budget REVISED	Budget to be replaced by Amended	DIFFERENCE	Staff comments related to amended budget changes
5235 - Recreation Instructors	\$ 41,297	\$ -	\$ 18,000	\$ (18,000)	Cancel programming
5236 - Legal	\$ 20,061	\$ 15,000	\$ 10,000	\$ 5,000	Adjust to unresolved legal issues, unknown May 2020
5237 - Contract Janitorial	\$ 57,724	\$ 76,625	\$ 76,625	\$ -	
5239 Outside Admin & Consulting	\$ 52,214	\$ 86,000	\$ 81,000	\$ 5,000	\$30k election, \$16k BAD report, \$15k temp agency, \$4k master plan, \$6k misc
Total 5230 - Professional & Outside Svcs	\$ 207,196	\$ 218,425	\$ 228,625	\$ (10,200)	
5250 - Rent	\$ -	\$ -	\$ -	\$ -	
Total 5250	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance					
5261 - Building R&M	\$ 28,902	\$ 25,000	\$ 25,000	\$ -	
5262 - Equipment R&M	\$ 15,796	\$ 14,500	\$ 16,000	\$ (1,500)	cuts required
5263 - General R&M	\$ 11,232	\$ 9,000	\$ 9,000	\$ -	
5264 - Grounds R&M	\$ 70,789	\$ 65,000	\$ 65,000	\$ -	
5265 - Janitorial supplies	\$ 34,008	\$ 28,000	\$ 29,000	\$ (1,000)	less programming at Act Center
5266 - Vandalism Repair	\$ 4,502	\$ 5,000	\$ 5,000	\$ -	
5267 - Vehicle R&M	\$ 11,520	\$ 6,000	\$ 6,000	\$ -	
5268 Aquatics Pool R&M	\$ 32,053	\$ 30,000	\$ 45,000	\$ (15,000)	Pool construction, less chemicals, less programming
5269 Outside Contractor R&M	\$ 16,781	\$ 10,000	\$ 10,000	\$ -	
Total 5260 - Repairs & Maintenance	\$ 225,583	\$ 192,500	\$ 210,000	\$ (17,500)	
5270 - Security	\$ 30,628	\$ 20,000	\$ 20,000	\$ -	
Total 5270	\$ 30,628	\$ 20,000	\$ 20,000	\$ -	
Supplies - Consumable					
5281 Misc Staff & Uniform Expenses	\$ 5,489	\$ 6,000	\$ 7,700	\$ (1,700)	Less programming, less staff
5282 - Office Supplies	\$ 7,419	\$ 5,000	\$ 7,000	\$ (2,000)	Less programming, less staff
5284 - Program Food	\$ 11,834	\$ 8,300	\$ 11,850	\$ (3,550)	Lower preschool students
5286 - Program Supplies	\$ 47,683	\$ 6,900	\$ 21,850	\$ (14,950)	Cancelled programs/gym meets
5287 Safety Supplies	\$ 3,584	\$ 3,725	\$ 3,600	\$ 125	Adjust to Covid needs
5289 - Site Supplies	\$ 540	\$ 1,000	\$ 1,000	\$ -	
Total 5280 - Supplies - Consumable	\$ 76,549	\$ 30,925	\$ 53,000	\$ (22,075)	
5290 - Taxes, Lic., Notices & Permits	\$ 5,383	\$ 4,875	\$ 5,000	\$ (125)	
5300 - Telephone/Internet	\$ 12,816	\$ 13,840	\$ 14,900	\$ (1,060)	Adjust to match changed phone plans, unknown May 2020
Total 5290-5300	\$ 18,199	\$ 18,715	\$ 19,900	\$ (1,185)	
Transportation, Meals & Travel					
5312 - Air, Lodging, Other Travel	\$ 5,047	\$ 700	\$ 1,200	\$ (500)	Less tranings, budget cuts
5314 - Fuel	\$ 27,998	\$ 30,100	\$ 33,000	\$ (2,900)	No camp travel
5316 - Meals	\$ 518	\$ 100	\$ 500	\$ (400)	Less tranings, budget cuts
5318 - Mileage	\$ 3,024	\$ 1,150	\$ 1,825	\$ (675)	Less tranings, budget cuts
Total 5310 - Transportation, Meals & Travel	\$ 36,587	\$ 32,050	\$ 36,525	\$ (4,475)	
5320 - Utilities					
5322 - Electric	\$ 123,552	\$ 121,500	\$ 130,000	\$ (8,500)	Less people in Act Center
5324 - Garbage	\$ 23,178	\$ 23,150	\$ 24,000	\$ (850)	
5326 - Gas/Propane	\$ 9,044	\$ 7,310	\$ 8,300	\$ (990)	
5328 - Sewer	\$ 4,247	\$ 4,200	\$ 4,200	\$ -	
5329 - Water	\$ 133,593	\$ 132,700	\$ 110,000	\$ 22,700	
Total 5320 - Utilities	\$ 293,614	\$ 288,860	\$ 276,500	\$ 12,360	
Total Expense	\$ 2,699,384	\$ 2,432,868	\$ 2,739,241	\$ (306,373)	
Net Ordinary Income Less Expenses	\$ 227,016	\$ 133,318	\$ 206,195	\$ (72,877)	
Debt Interest Expense	\$ 102,018	\$ 95,990	\$ 95,990	\$ -	
Total expenses including Debt Interest	\$ 2,801,402	\$ 2,528,858	\$ 2,835,231	\$ (306,373)	
Net Profit/(Loss) Year End	\$ 124,998	\$ 37,328	\$ 110,205	\$ (72,877)	less revenue \$380k, lowered expenses \$306k
* Depreciation is not a cash expense, but is included in the annual operating budget	\$ 600,000	\$ 625,000	\$ 625,000		
Principal Loan Payment	\$ 236,960	\$ 242,166	\$ 242,166		

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Ordinary Income/Expense		Budget REVISED	Budget to be replaced by Amended	DIFFERENCE	Staff comments related to amended budget changes
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	\$ 80,000	\$ 50,000	\$ 50,000		
FEMA: Anticipated Flood Reimbursement from FEMA (Insurance Deductible FRRPD out of pocket)					
Insurance Proceeds collected, Riverbend Flood claim					
SBF Grant \$750k Nelson Pool upgrade/\$267k Trail extension	\$ -	\$ 1,017,000	\$ 1,017,000		
Extraordinary Expenses					
Construction of Riverbend		\$ 1,000,000	\$ 1,000,000		
Riverbend Flood Expenses: District paid out of pocket toward deductible (see line 109, expenses applied to anticipates reimb from FEMA/Insurance)					
SBF Grant FRRPD matching funds 50%: Impact, Project fund, General Fund, Fundraisers and Reverses if needed		\$ 350,000	\$ 350,000		
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	7/1/20 Budget Reserve balance	7/1/20 Budget Reserve balance	7/1/20 changes to reserves	
Reserves Explain	as of 7/1/19	changes to reserves			
Imprest (Petty Cash, reallocated to \$1k every year, carryover)	\$ 1,000	\$ -	\$ 1,000		
General Assigned to Elections	\$ 40,000	\$ (30,000)	\$ 10,000	<\$30k > 2020 3 seat election	
General Unassigned	\$ 242,494	\$ -	\$ 252,494	\$10k add portion of program income	
Equipment Reserves	\$ 30,000	\$ (10,000)	\$ 20,000	<\$10k> purchase ATV and misc maint equip	
General Reserve (Natural Disaster, annual carry over)	\$ 20,000	\$ -	\$ 20,000		
TOTAL RESERVES:	\$ 333,494	\$ (40,000)	\$ 303,494	\$ (40,000)	
County Budget 2018-19 Fixed Asset (mid-year adjustment if needed as Projects/Grants become available)	Budget Fixed Assets 2018/19 Excluding Riverbend Construction	Budget Fixed Assets 2018/19 Excluding Riverbend Construction/SBF Grant Nelson	Budget Fixed Assets 2018/19 Excluding Riverbend Construction/SBF Grant Nelson		
Fixed Assets General Fund county g/l 560 Fund 2600	\$ 188,850	\$ 350,000	\$ 350,000		
Fixed Assets SBF Grant Nelson Pool		\$ 1,367,000	\$ 1,367,000		
Current year Fixed Asset detailed 3/1/20 EXCLUDING RIVERBEND					
Palermo Park: Drain repair, ADA upgrades, play structure install (total estimated cost)	\$ 39,971	\$ 200,000	Impact Fees Water Play area Playtown Park		
Bobcat T4 T550 w/attachments	\$ 53,336	\$ 10,000	Maint Dept equipment needs: ATV and misc		
Server room IT upgrad	\$ 11,856	\$ -			
Tiltbed 16' trailer	\$ 7,986	\$ 10,000	Preschool replace Playstructure research Grant		
Small Gym remodel add sports floor	\$ 27,207	\$ 30,000	Misc projects Fixed Assets TBD		
Act Center roof repair	\$ 112,916	\$ 100,000	Impact Fees possible projects Pickleball, Playstructure		
	\$ -	\$ -			
Total Fixed Assets by Fiscal Year (not including Riverbend)	\$ 253,272	\$ 350,000			

FRRPD: 2020-21 FRRPD BUDGET BY DEPT		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 GYMNASTICS	SC3-PreSchool	Camp	TOTAL SCHOOL/CAMP	TOTAL BUDGET
AMENDED JULY 2020 DUE TO COVID		ADMIN & IMPACT	MAINT & BAD	Amended Aquatics	AMENDED CLASSES	AMENDED SPORTS		Total EV-Events	Total RE-Rentals	Amended Gym	(SC-School)	Amended Camp	Total SC-School	
Ordinary Income/Expense														
Income														
4100 - Tax Revenue	1,800,000			0	0	0	0	0	0	0			0	1,800,000
4150 - Tax Revenue (BAD)		297,536		0	0	0	0	0	0	0			0	297,536
4350 - Discounts & Credits				0	0	0	0	0	0	(250)	(200)	(100)	(300)	(550)
4300 - Program Income - Other				25,000	14,000	22,000	61,000	102,000	10,000	240,000	240,000	42,000	282,000	455,000
Total Tax and Program Income	1,800,000	297,536		25,000	14,000	22,000	61,000	0	10,000	101,750	239,800	41,900	281,700	2,551,986
4400 - Donation & Fundraising Income	0			0	0	0	0	0	0	0	2,000		2,000	2,000
4500 - Grant/Reimbursed Expenses Income				0	0	0	0	0	0	0			0	0
4600 - Other Income		200		0	0	0	0	0	0	0			0	200
4900 - Interest Income	10,000			0	0	0	0	0	0	0			0	10,000
4905 - Interest Income - BAD		2,000		0	0	0	0	0	0	0			0	2,000
Total Income	1,810,000	299,736		25,000	14,000	22,000	61,000	0	10,000	101,750	241,800	41,900	283,700	2,566,186
Gross Profit	1,810,000	299,736		25,000	14,000	22,000	61,000	0	10,000	101,750	241,800	41,900	283,700	2,566,186
EXPENSES														
5000 - Payroll Expenses														
5010 - Wages & Salaries	331,805	369,789		15,045	9,170	12,975	37,190	0	0	65,965	172,853	19,223	192,076	996,825
5020 - Employer Taxes	28,855	33,931		2,084	1,270	1,727	5,081	0	0	7,659	17,129	2,541	19,670	95,187
5030 - Employee Benefits	69,712	93,228		0	0	0	0	0	0	11,886	25,229	3,096	28,325	203,151
5040 - Workers Comp	6,830	41,601		662	252	356	1,270	0	0	1,814	4,753	530	5,283	56,798
5060 - Labor/Benefits CIP Projects				0	0	0	0	0	0	0			0	0
Total 5000 - Payroll Expenses	437,202	538,549		17,791	10,692	15,058	43,541	0	0	87,315	219,964	25,390	245,354	1,351,961
5031 - GASB 68 Benefit Expense	59,610			0	0	0	0	0	0	0			0	59,610
5033 Annual GASB Auditor Adj				0	0	0	0	0	0	0			0	0
TOTAL PAYROLL WITH GASB	496,812	538,549		17,791	10,692	15,058	43,541	0	0	87,315	219,964	25,390	245,354	1,411,571
5100 - Advertising & Promotion	3,500			0	0	0	0	0	0	0	550	100	650	4,150
5110 - Bad Debt				0	0	0	0	0	0	0			0	0
5120 - Bank Fees	6,000			0	0	0	0	0	0	0			0	6,000
5130 - Charitable Contributions	2,500			0	0	0	0	0	0	0			0	2,500
5140 - Copying & Printing	9,000			0	0	0	0	0	0	0			0	9,000
5155 Employment Screen	131	226		405	50	272	730	0	0	75	300	310	610	1,772
5160 - Dues, Mbrshps & Publications	7,000			300	0	0	300	0	0	1,000			1,000	8,300
5170 - Education & Development	1,000	1,000		0	0	0	0	0	0	1,000	350		350	3,350
5175 - Equipment Rental/Lease		3,850		0	0	0	0	0	0	0			0	3,850
5180 - Equipment, Tools & Furn (-<55k)				0	0	0	0	0	0	0			0	0
5182 - Operating ET&F	900	1,000		500	0	0	500	0	0	400	100	0	100	2,900
5184 - Program ET&F				1,000	0	0	700	0	0	2,000	1,000	0	1,000	4,700
5186 - Site/Shop ET&F		10,000		0	0	0	0	0	0	0			0	10,000
5187 IT Computer/Hardware	7,000	1,000		0	0	0	300	0	0	500	0		0	8,800
5188 IT Computer/Software Subscriptions	21,000			0	0	0	300	0	0	0			0	21,300
Total 5180 - Equipment, Tools & Furn (-<55k)	28,900	12,000		1,500	0	1,000	2,500	0	0	2,900	1,100	0	1,100	47,700
5200 - Insurance	88,000	30,000		0	0	0	0	0	0	11,000			0	129,000
5210 Interest Expense		3,000		0	0	0	0	0	0	0			0	3,000
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	28,000			0	0	0	0	0	0	0			0	28,000
5233 - Bands/Recreation				0	0	0	0	800	0	0			0	800
5234 - Board Stipends	12,000			0	0	0	0	0	0	0			0	12,000
5235 - Recreation Instructors				0	0	0	0	0	0	0			0	0
5236 - Legal	15,000			0	0	0	0	0	0	0			0	15,000
5237 - Contract Janitorial		76,625		0	0	0	0	0	0	0			0	76,625
5239 - Outside Admin Consulting	70,000	16,000		0	0	0	0	0	0	0			0	86,000
Total 5230 - Professional & Outside Svcs	125,000	92,625		0	0	0	0	800	0	0	0	0	0	218,425
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				25,000	0	0	0	0	0	0			0	25,000
5262 - Equipment R&M				14,000	0	0	0	0	0	500			0	14,500
5263 - General R&M				9,000	0	0	0	0	0	0			0	9,000
5264 - Grounds R&M				65,000	0	0	0	0	0	0			0	65,000
5265 - Janitorial Supplies				28,000	0	0	0	0	0	0			0	28,000
5266 - Vandalism Repair				5,000	0	0	0	0	0	0			0	5,000
5267 - Vehicle R&M				6,000	0	0	0	0	0	0			0	6,000
5268 - Aquatics Pool R&M				30,000	0	0	0	0	0	0			0	30,000
5269 - Outside Contractor R&M				10,000	0	0	0	0	0	0			0	10,000
Total 5260 - Repairs & Maintenance	0	192,000		192,000	0	0	0	0	0	500	0	0	0	192,500
5270 - Security		20,000		0	0	0	0	0	0	0			0	20,000
5280 - Supplies - Consumable				0	0	0	0	0	0	0			0	0
5281 - Staff & Uniform Supplies	600	3,300		500	700	1,200	1,200	700	0	0	100	100	200	6,000
5282 - Office Supplies	5,000			0	0	0	0	0	0	0			0	5,000
5284 - Program Food				0	0	0	0	0	0	0	7,000	1,300	8,300	8,300
5286 - Program Supplies				400	0	800	1,200	700	0	1,000	3,000	1,000	4,000	6,900
5287 - Safety Supplies	700	1,925		200	200	400	400	0	0	500	100	100	200	3,725
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	6,300	6,225		1,100	0	1,600	2,700	1,400	0	1,500	10,200	2,500	12,700	30,825
5290 - Taxes, Lic, Notices & Permits	2,200	1,925		0	0	0	0	0	0	0	750		0	4,875
5300 - Telephone/Internet	7,000	5,400		0	0	0	0	0	0	360	960	120	1,080	13,840
5310 - Transportation, Meals & Travel				0	0	0	0	0	0	0			0	0
5312 - Air, Lodging, Other Travel	500	200		0	0	0	0	0	0	0			0	700
5314 - Fuel		30,000		0	0	0	0	0	0	0		100	100	30,100
5316 - Meals	100			0	0	0	0	0	0	0			0	100
5318 - Mileage	500			0	0	50	50	0	0	0	50	50	100	1,150
Total 5310 - Transportation, Meals & Travel	1,100	30,700		0	0	50	50	0	0	0	50	150	200	32,050
5320 - Utilities				0	0	0	0	0	0	0			0	0
5322 - Electric	10,000	80,000		0	8,300	0	8,300	0	0	10,000	13,200		13,200	121,500
5324 - Garbage	1,250	18,000		0	1,000	0	1,000	0	0	1,250	1,650		1,650	23,150
5326 - Gas/Propane	750	4,100		0	720	0	720	0	0	750	990		990	7,310
5328 - Sewer		4,200		0	0	0	0	0	0	0			0	4,200
5329 - Water	2,000	125,000		0	1,700	0	1,700	0	0	2,000	2,000		2,000	132,700
Total 5320 - Utilities	14,000	231,300		0	11,720	0	11,720	0	0	14,800	17,840	0	17,840	289,660
Total Expense	799,643	1,168,800		21,099	22,462	17,980	61,541	2,200	10,000	120,450	252,064	28,570	280,334	2,432,868
Net Ordinary Income Loss/Gain	1,010,357	(869,064)		3,901	(8,462)	4,020	(541)	(2,200)	0	(18,700)	(10,264)	13,330	3,066	

FRRPD 2020-21 Full Time Pay Scale

July 2020-DECEMBER 2020

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	\$ 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

FRRPD 2020-21 Full Time Pay Scale

3% Step Scale Jan 2021- June 2021

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
Recreation Supervisor	\$ 28.00	\$ 28.84	\$ 29.71	\$ 30.60	\$ 31.51	\$ 32.46	\$ 33.43	\$ 34.44	\$ 35.47	\$ 36.53
Gymnastics 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
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

