



STAFF REPORT

Date: April 17, 2026
To: Board of Directors
From: Brian Wilson, General Manager

Subject: Upcoming Budget Workshop – Tuesday, April 21 10:00a

1. Preliminary Operating Budget Overview

The draft FY 2026–27 operating budget projects total revenues of approximately \$3.236 million and total expenses of approximately \$3.167 million, resulting in a projected net operating surplus of \$69,000 before other income. Including sponsorships and donations, projected net income is approximately \$75,500. Major revenue sources continue to be property tax revenues and benefit assessment district revenues. Payroll remains the District’s largest expenditure category.

2. Compensation and Salary Schedules

Draft full-time and part-time salary schedules are included for Board review. The schedules reflect a 3% negotiated increase to the pay scale effective July 1, 2026, and provide updated step placements for covered classifications. These schedules are presented to assist with workforce planning and budget forecasting.

3. Staffing Plan and Organizational Structure

The proposed FY 2026–27 staffing model maintains core administrative, parks maintenance, recreation, aquatics, and customer service operations. The staffing projection identifies a combination of full-time, part-time, and seasonal positions to meet service demands while maintaining budget discipline. Updated organizational charts are included to show reporting relationships and departmental structure.

4. Capital Improvement Program (CIP) Update

Staff will also brief the Board on recently completed and active capital projects. Completed FY 2025–26 projects total approximately \$692,463 and include improvements such as the Skatepark Phase 1 project, Palermo Pool upgrades, Playtown Park playground improvements, and various facility enhancements. Additional future projects remain under evaluation with costs to be determined.

5. Workshop Objectives

- Review current fiscal assumptions and projections
- Discuss staffing and compensation impacts
- Evaluate facility and infrastructure priorities
- Receive Board feedback before final budget preparation
- Establish priorities for FY 2026–27 operations and capital planning

Staff looks forward to receiving Board direction and incorporating feedback into the proposed final budget for later consideration.

**FEATHER RIVER RECREATION & PARK DISTRICT
BUDGET WORKSHOP
FY26-27 (DRAFT PROJECTIONS)**

	FY 2025-26 Budget	EOY PROJECTION	FY 2026-27 WORKSHOP
Ordinary Income/Expense			
Income			
4010000 · PROPERTY TAX REVENUE	\$ 2,584,280.00	2,300,009.20	\$ 2,500,000.00
4011000 · PROPERTY TAX INTEREST REVENUE	\$ 10,000.00	65,660.83	\$ 65,000.00
4020000 · BAD TAX REVENUE	\$ 334,064.00	357,448.48	\$ 360,000.00
4022000 · BAD TAX INTEREST REVENUE	\$ -	5,502.29	\$ 5,500.00
4030000 · PROGRAM REVENUE	\$ -	423.12	\$ 500.00
4031000 · RECREATION REVENUE	\$ 90,000.00	89,955.00	\$ 95,000.00
4032000 · AQUATIC REVENUE	\$ 40,000.00	25,599.72	\$ 45,000.00
4035000 · EVENT REVENUE	\$ 15,000.00	13,842.00	\$ 15,000.00
4036000 · RENTAL REVENUE	\$ 135,000.00	117,654.98	\$ 150,000.00
4038000 · EMPLOYEE DISCOUNT	\$ -	0.00	\$ -
Total Income	\$ 3,208,344.00	2,976,095.62	\$ 3,236,000.00
Expense			
5000000 · PAYROLL EXPENSES			
5000001 · WAGES & SALARIES	\$ 1,188,750.00	961,208.60	\$ 1,100,000.00
5000002 · EMPLOYER TAXES	\$ 129,250.00	78,874.51	\$ 97,000.00
5000003 · EMPLOYEE BENEFITS	\$ 187,165.00	203,119.94	\$ 226,000.00
5000004 · WORKER'S COMP.	\$ 75,489.00	60,741.41	\$ 65,000.00
Total 5000000 · PAYROLL EXPENSES	\$ 1,580,654.00	1,303,944.46	\$ 1,488,000.00
5001000 · GASB 68 PENSION LIABILITY	\$ 125,105.00	125,105.00	\$ 125,000.00
5004000 · MARKETING	\$ 5,000.00	1,582.80	\$ 5,000.00
5006000 · FEES	\$ 5,100.00	5,150.32	\$ 5,000.00
5008000 · COPYING & PRINTING	\$ 1,000.00	1,980.74	\$ 2,500.00
5010000 · ON BOARDING			
5010001 · LIVESCAN REIMBURSEMENT	\$ 2,000.00	908.98	\$ 2,000.00
5010002 · PRE-EMPLOYMENT PHYSICAL	\$ 600.00	204.00	\$ 500.00
5011000 · PROFESSIONAL MEMBERSHIPS	\$ 15,000.00	15,775.09	\$ 17,500.00
5012000 · PROFESSIONAL DEVELOPMENT	\$ 12,500.00	4,466.99	\$ 10,000.00
5013000 · EQUIPMENT RENTAL	\$ 11,000.00	9,076.16	\$ 12,500.00
5014000 · FURNITURE, FIXTURES & EQUIPMENT			
5014003 · SITE/SHOP FF&E	\$ 40,000.00	1,390.46	\$ 40,000.00
5014004 · IT HARDWARE FF&E	\$ 6,000.00	2,245.24	\$ 6,000.00
5014005 · IT SOFTWARE FF&E	\$ 15,000.00	21,032.81	\$ 20,000.00
5015000 · GENERAL INSURANCE	\$ 152,500.00	133,314.00	\$ 152,500.00
5016000 · FINANCE INTEREST	\$ 4,000.00	1,806.68	\$ 4,000.00
5018000 · POSTAGE	\$ 1,500.00	1,291.94	\$ 1,500.00
5019000 · CONTRACTED SERVICES			
5019001 · AUDIT	\$ 57,500.00	66,321.90	\$ 30,000.00
5019002 · BANDS	\$ 5,000.00	6,360.00	\$ 7,500.00
5019003 · BOD STIPENDS	\$ 24,000.00	12,240.00	\$ 24,000.00
5019005 · LEGAL	\$ 24,000.00	33,837.00	\$ 30,000.00
5019006 · JANITORIAL	\$ 90,000.00	84,840.00	\$ 90,000.00
5019008 · CONSULTING	\$ 25,000.00	20,558.64	\$ 25,000.00
5019009 · LANDSCAPE	\$ 86,400.00	77,760.00	\$ 90,000.00
5019011 · PEST CONTROL	\$ 3,500.00	2,280.00	\$ 5,000.00
5019012 · SECURITY	\$ 5,000.00	9,666.55	\$ 5,000.00
5019101 · SHERIFF WORK CREW	\$ 40,000.00	47,010.60	\$ 50,000.00
5019102 · EQUIPMENT LEASES	\$ 3,000.00	1,814.02	\$ 3,000.00
5019103 · IT SERVICES	\$ 45,000.00	49,021.97	\$ 50,000.00

Still need to add scoreboard and backboards

	FY 2025-26 Budget		EOY PROJECTION	FY 2026-27 WORKSHOP	
5021000 · RENT	\$	30,000.00	30,630.00	\$	35,000.00
5022000 · REPAIR & MAINTENANCE					
5022001 · BUILDINGS R&M	\$	10,000.00	13,480.01	\$	10,000.00
5022002 · EQUIPMENT R&M	\$	20,000.00	21,006.20	\$	20,000.00
5022004 · GROUNDS R&M	\$	110,000.00	86,456.59	\$	110,000.00
5022007 · VEHICLE R&M	\$	12,000.00	16,339.88	\$	12,000.00
5022008 · AQUATICS POOL R&M	\$	45,000.00	23,183.87	\$	50,000.00
5022009 · OUTSIDE CONTRACTOR/SERVICES R&M	\$	20,000.00	40,211.64	\$	25,000.00
5022010 · PROJECT MATERIAL R&M	\$	5,500.00	5,774.74	\$	6,000.00
5022011 · SMALL TOOLS R&M	\$	12,500.00	7,448.02	\$	13,000.00
5022000 · REPAIR & MAINTENANCE - Other			211.97		
5022200 · VANDALISM	\$	22,000.00	11,306.81	\$	22,000.00
5023000 · PARK SAFETY	\$	10,000.00	0.00	\$	10,000.00
5025000 · CONSUMABLES					
5025001 · DISTRIST CLOTHING	\$	7,500.00	5,053.81	\$	7,500.00
5025002 · OFFICE SUPPLIES	\$	5,000.00	3,322.64	\$	6,000.00
5025003 · UNION ALLOWANCE	\$	3,135.00	1,824.92	\$	3,500.00
5025005 · PROGRAM SUPPLIES	\$	15,000.00	14,180.98	\$	15,000.00
5025006 · SAFETY SUPPLIES	\$	7,500.00	5,856.04	\$	7,500.00
5025008 · VOLUNTEER SUPPLIES	\$	2,000.00	1,491.34	\$	2,000.00
5025009 · JANITORIAL SUPPLIES	\$	20,000.00	13,292.80	\$	25,000.00
5025000 · CONSUMABLES - Other			492.76		
5026000 · NOTICES & PERMITS	\$	7,500.00	27,970.04	\$	7,500.00
5027000 · INTERNET & TELECOMMUNICATIONS	\$	25,000.00	24,513.53	\$	25,000.00
5028000 · REIMBURSEMENT					
5028001 · MILEAGE	\$	1,750.00	2,735.86	\$	3,000.00
5028002 · TRAVEL	\$	1,000.00	0.00	\$	1,000.00
5028003 · MEALS	\$	1,000.00	99.18	\$	1,000.00
5028101 · FUEL					
5028011 · DIESEL	\$	10,000.00	5,187.47	\$	15,000.00
5028012 · RED DIESEL	\$	2,500.00	3,469.18	\$	5,000.00
5028013 · GASOLINE	\$	30,000.00	19,629.12	\$	30,000.00
5028101 · FUEL - Other			1,162.99		
5029000 · UTILITIES					
5029001 · ELECTRIC	\$	200,000.00	155,027.54	\$	200,000.00
5029002 · GARBAGE	\$	50,000.00	35,393.04	\$	50,000.00
5029003 · GAS/PROPANE	\$	20,000.00	22,795.81	\$	25,000.00
5029004 · SEWER	\$	3,600.00	7,099.72	\$	8,000.00
5029005 · WATER	\$	105,000.00	102,997.03	\$	115,500.00
Total Expense	\$	3,199,844.00	2,750,631.86	\$	3,167,000.00
Net Ordinary Income	\$	8,500.00		\$	69,000.00
			OTHER INCOME		
8002001 · FUNDRAISING REVENUE	\$	-			
8002002 · SPONSORSHIP REVENUE	\$	5,000.00	4,800.00	\$	5,000.00
8002003 · DONATIONS REVENUE	\$	1,500.00	145,422.00	\$	1,500.00
Total Other Income	\$	6,500.00		\$	6,500.00
Net Income	\$	15,000.00		\$	75,500.00

Have not placed final order for Summer 2026

Several repairs that required 3rd party

Bottled Water Reconsider line item

Bucket Dump (Event expenses own line item)

Bucket Dump (Need detail on the \$27k)

Land Dedication Orchardcrest

FRRPD Full Time Pay Scale FY2026-27



July 1, 2026 - June 30, 2027

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	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Finance Manager	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Executive Assistant FT	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	\$ 27.87	\$ 28.71
Recreation Supervisor	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Recreation Coordinator FT	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	\$ 27.87	\$ 28.71
Park Supervisor	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Merit 1	Merit 2	Merit 3	Merit 4	Merit 5
Maintenance Worker III	\$ 25.22	\$ 25.97	\$ 26.75	\$ 27.55	\$ 28.38	\$ 29.23	\$ 30.11	\$ 31.01	\$ 31.94	\$ 32.90
Maintenance Worker II	\$ 21.78	\$ 22.43	\$ 23.10	\$ 23.80	\$ 24.51	\$ 25.25	\$ 26.00	\$ 26.78	\$ 27.59	\$ 28.41
Maintenance Worker I	\$ 19.49	\$ 20.07	\$ 20.67	\$ 21.29	\$ 21.93	\$ 22.59	\$ 23.27	\$ 23.96	\$ 24.68	\$ 25.42

****July 1, 2026 - June 30, 2027 (Contract negotiated increase of 3% to pay scale)**

FRRPD Part Time Pay Scale



July 1, 2026 - June 30, 2027

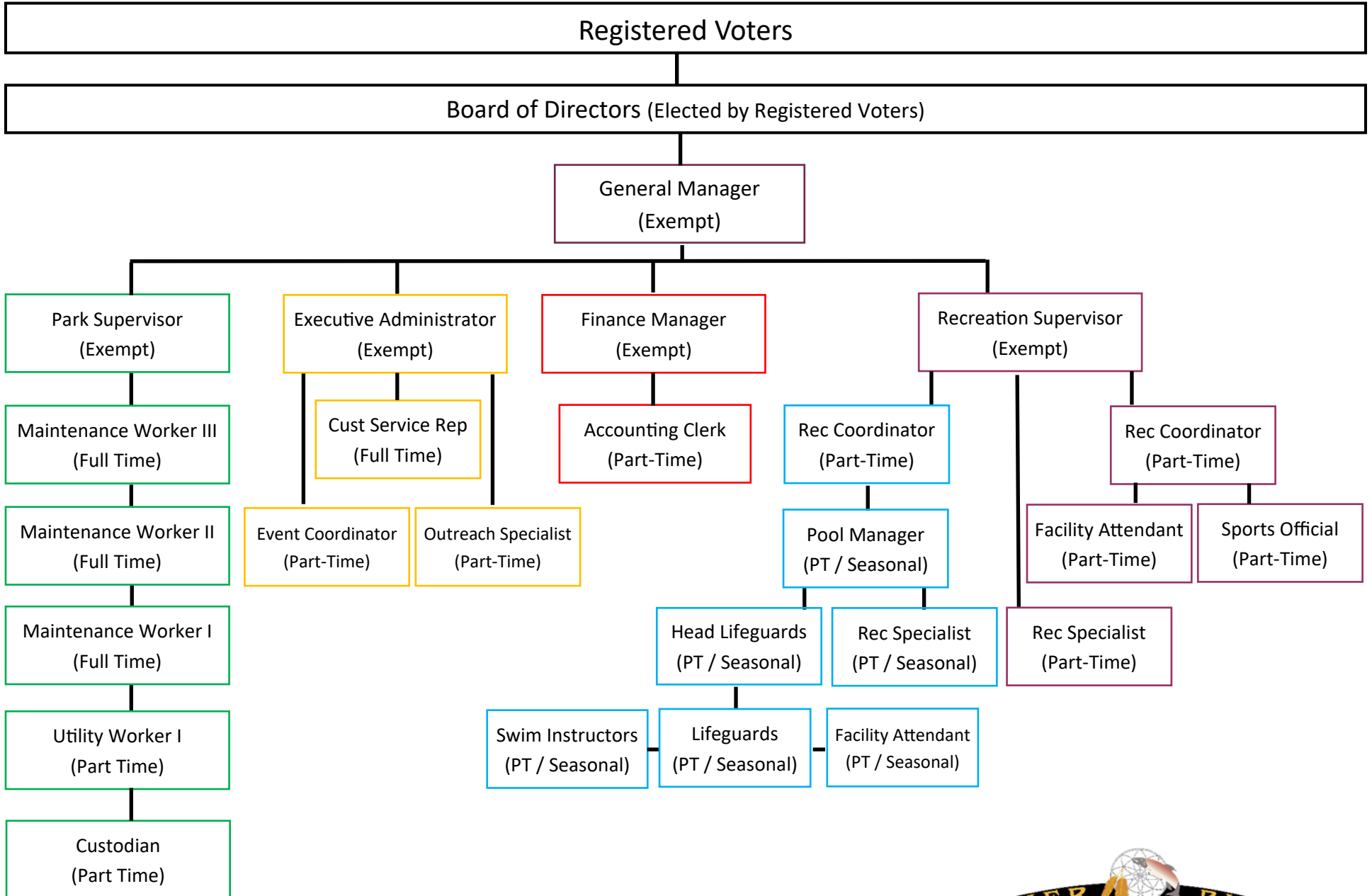
Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Customer Relations Specialist	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Accounting Clerk	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.85	\$ 22.51	\$ 23.19	\$ 23.88	\$ 24.60	\$ 25.34	\$ 26.10
Com/Outreach Specialist	\$ 21.00	\$ 21.63	\$ 22.28	\$ 22.95	\$ 23.64	\$ 24.34	\$ 25.08	\$ 25.83	\$ 26.60	\$ 27.40
PT Recreation Coordinator	\$ 24.50	\$ 25.24	\$ 25.99	\$ 26.77	\$ 27.57	\$ 28.40	\$ 29.25	\$ 30.13	\$ 31.04	\$ 31.97
PT EventCoordinator	\$ 24.50	\$ 25.24	\$ 25.99	\$ 26.77	\$ 27.57	\$ 28.40	\$ 29.25	\$ 30.13	\$ 31.04	\$ 31.97
Recreation Program Specialist *	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Recreation Leader II	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Recreation Leader	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Adult Basketball Referee	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Adult Softball Official	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Adult Soccer Official	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Youth Sports Official	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Pool Manager	\$ 19.50	\$ 20.09	\$ 20.69	\$ 21.31	\$ 21.95	\$ 22.61	\$ 23.28	\$ 23.98	\$ 24.70	\$ 25.44
Head LifeGuard	\$ 18.50	\$ 19.06	\$ 19.63	\$ 20.22	\$ 20.82	\$ 21.45	\$ 22.09	\$ 22.75	\$ 23.44	\$ 24.14
Lifeguard	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Swim Lesson Instructor	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Facility Attendant / Scorekeeper	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Custodian	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Utility Worker I	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83

* Specialty Instructors

Feather River Recreation and Park District

Organizational Structure

Fiscal Year 2026-2027





STAFFING PROJECTION FY 2026/27

General Manager	1	Full Time	Exempt
Executive Administrator	1	Full Time	Exempt
Executive Assistant	1	Full Time	Hourly
Event Coordinator	1	Part Time	Hourly
Communications & Outreach Specialist	1	Part Time	Hourly
Finance Manager	1	Full Time	Exempt
Park Supervisor	1	Full Time	Exempt
Maintenance Worker III	1	Full Time	Hourly
Maintenance Worker II	4	Full Time	Hourly
Maintenance Worker I	2	Full Time	Hourly
Utility Worker I	3	Part Time	Hourly
Custodian	2	Part Time	Hourly
Recreation Supervisor	1	Full Time	Exempt
Recreation Coordinator/Sports	1	Part Time	Hourly
Sports Officials	8	Part Time	Hourly
Facility Attendants	5	Part Time	Hourly
Recreation Specialist	3	Part Time	Hourly
Recreation Coordinator/Aquatics	1	PT/Seasonal	Hourly
Pool Manager	2	PT/Seasonal	Hourly
Head Lifeguards	2	PT/Seasonal	Hourly
Lifeguards	12	PT/Seasonal	Hourly
Swim Instructors	6	PT/Seasonal	Hourly

**FEATHER RIVER RECREATION & PARK DISTRICT
BUDGET WORKSHOP**

FY 2025-26 COMPLETED PROJECTS	COST
OCC Scoreboard	\$ 4,995.77
Skatepark Phase 1	\$ 231,395.03
Playtown park playground	\$ 176,495.72
Palermo Pool	\$ 240,321.85
Riverbend Arch	\$ 14,435.51
Palermo Picnic pad/Phase 2	\$ 19,318.90
Palermo Tree Planting	\$ 1,500.00
Forbestown hall renovations	TBD
Zollner Dugout repairs	TBD
Vorhees backstop/dugouts repairs	TBD
Train Tressle Renovations	\$ 4,000.00
Completed Projects	\$ 692,462.78