

Nonprofit Management Option

Prepared by The Dangermond Group

For the Grassroots Working Group

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1. Introduction and Purpose

Under the direction of the County Board of Supervisors, Sacramento County Regional Parks Department has over 15,000 acres of land. Regional Parks lists six park categories within the County:

- American River Parkway,
- Dry Creek Parkway,
- Historical Sites,
- Regional Parks (Gibson Ranch, Elk Grove Regional Park, Mather Regional Park),
- Open Spaces (Consumnes River Preserve, Deer Creek Hills, Mather Regional Park Vernal Pools, Stone Lakes National Wildlife Refuge),
- and Sacramento River/Delta sites.

The County operates and maintains many of these sites, though also has partnership agreements for operations with several for profit and nonprofit private entities, as well as other agencies.

Over the past few years, the County has been in a budget crisis situation and the budget to the Regional Parks Department has been cut dramatically. As a result, maintenance and security of the County Parks and Open Spaces have suffered, Gibson Ranch has been temporarily closed, and the operation of the Effie Yeaw Nature Center has been turned over to the nonprofit American River Natural History Association.

Early in 2010, a group of individual citizens with concerns about the future of the Sacramento County Regional Parks system was formed to try to determine ways to secure adequate, stable, long-term funding for the Regional Parks and Open Space System. This committed group of citizenry, known as the Grassroots Working Group, is investigating potential alternative management options that may better lead to their goal. One identified management option was to transfer management and operational responsibility and revenues from the County to a new or an existing nonprofit organization.

To that end, The Dangermond Group was asked to prepare a study which outlines the possibilities and limitations of turning over the entire Regional Parks and Open Space system from the County to a nonprofit organization for operation, maintenance, acquisition, and development, with a focus on whether such an entity would result in adequate, stable, and long-term funding and support of the Sacramento County Regional Parks and Open Space lands and facilities. This report presents our findings.

Please note that this document does not contain any legal recommendations and if the Grassroots Working Group would like to pursue any proposed recommendations, they should consult with legal and other professional counsel.

2. Background of Nonprofit Organizations in California

2.1. Legal Framework for Establishment and Operation and Governance

A “nonprofit” organization, as we use the term here, refers to a legal business entity classified as a California nonprofit benefit corporation which has tax exemption under Internal Revenue Code section 501(c)3. There are specific legal definitions, at both the state and federal level, for what types of organizations may qualify for tax-exempt charitable status. Generally, the organization must exist for “public benefit”, and may not be for the private gain of any person, especially to anyone in a position of control. Examples of public benefits include religion, charity, science, literacy, fostering sports, education, and the prevention of cruelty to children or animals. Additionally, the organization may not engage in activity on behalf of political candidates or conduct substantial lobbying activities (Brown 2005).

In order to establish a nonprofit in California, there are several legal actions that an organizing body must take. The Attorney General outlines ten basic steps for incorporation of a Public Benefit Corporation in California, as follows (Brown 2005):

1. Choose and reserve a corporate name with the Secretary of State’s office.
2. Draft and file articles of incorporation with the Secretary of State, including the purpose of the organization, name, place of business, key officers, etc. Sample articles are available on the Secretary of State’s website at <http://www.sos.ca.gov/>.
3. Draft the bylaws of the corporation, including how directors and officers are elected and how the governing board operates.
4. Draft action of incorporator.
5. File federal application for employer identification number with the IRS.
6. File a statement by domestic nonprofit corporation with the Secretary of State.
7. Register with the Attorney General’s Registry of Charitable Trusts.
8. Hold first meeting of directors.
9. File application for exemption from federal income taxes with the IRS (Form 1023) and state income taxes with the Franchise Tax Board (Form 3500).
10. Review corporation’s need for any other state and local permits or licenses to conduct business.

The timeline for getting approvals and going through these start-up steps is approximately three to twelve months, though some steps may take longer,

depending on agency requests for information and processing. Further steps an organization would have to take to actually begin operations are discussed in Section 5.6. Additional references for forming and governing a nonprofit can be found through the Nonprofit Resource Center (<http://www.nprcenter.org/>).

According to the National Center for Charitable Statistics, in 2008 there were over 1.5 million charitable organizations in the United States. In 2010, there were over 160,000 nonprofit charities registered in California, with over 7,000 in Sacramento County¹.

2.2. Benefits of Nonprofit Organizations

There are several advantages that both federal and state law has conferred upon nonprofit organizations, due to the public benefit that they perform. Once a charity or nonprofit has qualified for tax exempt status, it allows the donors to the organization to take a tax deduction on charitable contributions made to the organization (as long as the donor receives no direct benefit from the contribution). The corporation is exempt from paying taxes on the revenues it receives related to its mission or exempt purpose, and may also be exempt from property taxes. In addition to this economic benefit, a nonprofit organization may have several other benefits, especially in relation to a public agency.

One of the largest benefits of nonprofit corporations is that they are formed around some public benefit mission or exempt purpose. The benefits of having a mission driven organization are widespread and include:

- the ability to work with and attract people who share the organization's mission as unpaid volunteers or paid employees;
- alignment with providing services to the public community as per the organization's mission;
- focused management and governing board with goals and strategies aligned around a public benefit mission; and
- attracting donations from individuals and grant making entities that support an organization's mission.

Additional information about management and governance, fundraising, flexibility and efficiency, and transparency and accountability are highlighted below.

2.2.1. Management and Governance

By law, a nonprofit corporation is governed by a Board of Directors or Trustees, whom can not personally benefit from the corporation. In most well-run nonprofit organizations, the Directors are volunteers who are committed to the organization's mission and public purpose. A nonprofit organization may operate with only Directors and volunteers, though many nonprofit organizations employ staff working under the Directors. Generally, the Directors

¹ Source: Internal Revenue Service, Exempt Organizations Business Master File (2010, Aug). The Urban Institute, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> © 2010.

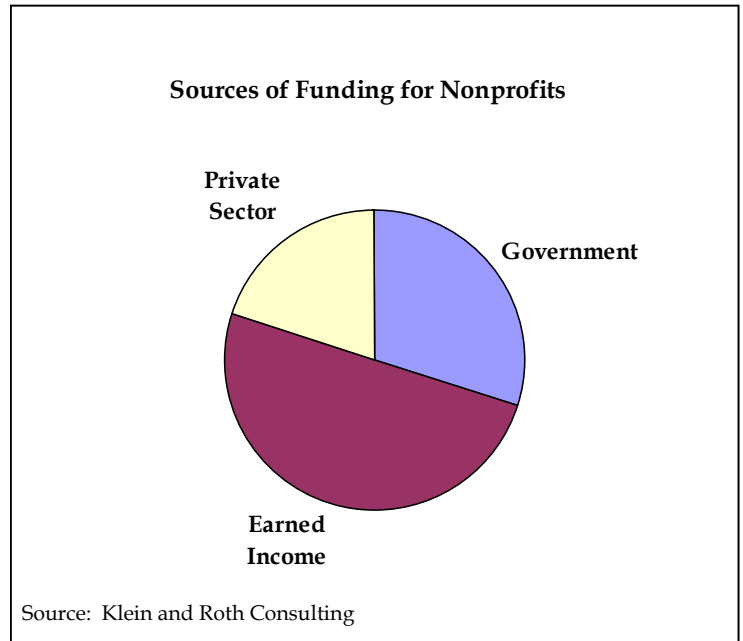
and staff of the organization will have only one focus around the organization's mission. Additionally, Directors would volunteer that have a specific interest or expertise related to the organization's mission, and presumably would support the organization by volunteering their time, expertise, and money. Likewise, staff would be hired that know, understand, and support the organization's mission.

2.2.2. Fundraising

In general, there are several ways in which nonprofit organizations can raise funds, including government subsidies, private donations and contributions (from both individuals and corporations), foundation grants, earned income, in-kind contributions, and earned interest from endowments or investments (Project for Public Spaces, Inc. 2002).

As indicated above, private donations given to a registered exempt organization provide tax benefits to the donor. These benefits have helped the US nonprofit sector raise hundreds of billions of dollars a year. In 2008, \$307.5 billion dollars was given to charity in the United States from the private sector, with 75% of that from individual donations, 7% from bequests, 13% from foundations, and 5% from corporations². Additional revenues for the nonprofit sector come from earned income (more than \$500 billion) and government (more than \$300 billion in grants and fees). According to the National Center for Charitable Statistics, in 2006 (the latest year data is freely available), Californians who itemized deductions on their federal income taxes donated over \$20 Billion to charity, with over \$500 million donated from Sacramento County residents. Overall donations by Sacramento County residents most likely exceed \$500 million, as this number includes only those donations that were listed and itemized on tax returns.

Private donors who share the mission of a nonprofit organization organized to operate Regional Parks and Open Space may be very willing to financially support the organization. Additionally, users of the parks who do not currently pay fees (i.e. simply access the parkway) may be more motivated to support a nonprofit organization than the County.



² Source: Giving USA

Private donors may be unwilling to support the Regional Parks Department as there may be distrust in giving money to a government bureaucracy to whom one is already paying taxes. Additionally, donors have less control over how their money is being spent when giving to a public agency. The benefits for a nonprofit corporation are that all funds raised will go to support its mission, and will not have the potential to be redirected to other departments or priorities.

2.2.3. Flexibility and Efficiency

Generally, the private sector is thought of as more flexible and efficient than the public sector (Project for Public Spaces, Inc. 2002). A nonprofit organization would have a flatter management structure, with less bureaucracy than a public organization. Typically, this means that a nonprofit organization can act faster than a government organization, with less layers of bureaucracy for funding, contracting, hiring, programming, etc. A private employer often has more flexibility with staffing and with budget items, moving resources around as conditions warrant. Additionally, the nonprofit sector is generally able to act more entrepreneurially and respond quicker to opportunities in ways that is typically not a part of the public sector culture. Finally, the nonprofit sector is used to “doing more with less” and has the ability to use volunteers to provide a range of services and functions³, and to generally operate more efficiently.

2.2.4. Transparency and Accountability

As previously noted, a nonprofit organization is governed by Directors who have personal fiduciary responsibility for the organization and are responsible for the corporation (Brown 2005). Typically, the Directors, as a group, appoint new Directors, though Directors may also be voted on by members, if the corporation is operated as a membership organization. Provisions would be set forth in the corporation’s by-laws.

The nonprofit corporation must file forms with the IRS, Franchise Tax Board, Secretary of State, and Attorney General’s office on an annual or bi-annual basis. This information is available to the general public for review. Additionally, the IRS and Franchise Tax Board may audit the charity and revoke its exempt status, if warranted.

According to its publication, “The Attorney General represents all the public beneficiaries of a charity” (Brown 2005), and has general oversight through audits and investigations to ensure the assets of a nonprofit organization are used for charitable purposes.

For the County, ultimate accountability resides with the publicly elected Board of Supervisors. Should the public be disappointed with their management, they have the option to vote new Supervisors into power. For a nonprofit organization, the Directors are not directly responsible to the public, i.e. they can not be voted out of office. If the public does not feel the Directors are accountable or serving the public good, they can stop supporting the

³ In 2006, 26.7% of the population volunteered in the nonprofit sector, contributing an average of 207 hours per year. (Blackwood et. al 2008)

organization with time or money, and file a complaint with the Attorney General, who can, if necessary, take control or dissolve a corporation. Thus, a nonprofit has less direct accountability to the public than a public agency.

2.2.5. Other Benefits

Other benefits that a nonprofit organization may have include community ties and consistent leadership (Project for Public Spaces, Inc. 2002). A private nonprofit often works very closely with the community, draws on community volunteers, and has community leaders serve as Directors. Additionally, as Directors are not subject to politics and the election cycle, they may be able to provide more consistent and continuous leadership.

3. Examples of Nonprofit Organization Management of Parklands

3.1. General Overview

The benefits of nonprofit corporations have not been lost on the Parks and Open Space sector. There are hundreds, if not thousands, of “Friends of” and other community or volunteer organizations working in partnership with public parks and open space agencies up and down the state. Currently, the Regional Parks Department has a relationship with fifteen or more such organizations, including the Save the American River Association, Sacramento Valley Conservancy, Dry Creek Parkway Advisory Committee, Friends of Mather Regional Park, and Friends of Gibson Ranch.

Overall, these organizations can provide a wide range of support to a public agency, including fundraising, organizing volunteers, public outreach, advocacy, assistance with capital improvements, and maintenance. In their book, Public Parks, Private Partners, the Project for Public Spaces (2002) outlined five typical roles nonprofit organizations play in relationship to public agencies:

1. **Assistance Providers.** These groups are typically small volunteer only organizations that assist parks departments with education, programming, funding, maintenance, etc., but do not have any direct responsibility for the park.
2. **Catalysts.** These partners typically work to assist a park agency with specific projects, and may include fund raising and advocacy.
3. **Co-Managers.** These organizations work closely with agencies and may collaborate on planning, capital projects, maintenance, etc. and share responsibility for the park.
4. **Sole Managers.** This type of organization takes over management and control of a park, functioning as an independent entity which has typically contracted services or formed a Memorandum of Understanding with the agency. This organization has sole responsibility for a park.
5. **Citywide Partners.** These groups organize around an entire system, in an advocacy or training role, forming partnerships throughout the system. They typically do not have operations and maintenance responsibilities.

The Project for Public Spaces did not identify Sole Managers of an entire system as a typical role, though they did indicate that an organization may fit in more than one role.

3.2. Specific Examples

There are hundreds of examples of nonprofit corporations that work with public parks agencies throughout the country. Below we present some examples of organizations that may have relevance for Sacramento County.

3.2.1. Central Park Conservancy *Co- Manager*

The Central Park Conservancy has been under contract with the City of New York since 1998 to provide maintenance, public programming, and capital restoration of Central Park. The Conservancy was founded in 1980 and has a mission “to restore, manage, and preserve Central Park, in partnership with the public, for the enjoyment of present and future generations”.⁴ In 2008, the Conservancy reported contributions, grants, and services revenues of \$31 million, expenses of over \$36 million, with assets of almost \$180 million. Revenue from the City was approximately \$5 million, for contract services and for a portion of earned concession revenue.

The Conservancy maintains 843 acres in Central Park and has undertaken numerous capital improvements of the park totaling over \$113 million (through 2006).⁵ According to their website, they provide 85% of the funding required on an annual basis to maintain and improve Central Park.

The City retains control and policy responsibility for the park and must approve any capital improvements. They also have discretion over all events in the park. A percentage of the revenues generated from concessions at the park go to the City’s general fund. In addition, the City’s Parks Commissioner and the Borough President of Manhattan are ex officio members of the Conservancy’s Board of Trustees. The Mayor also appoints five voting members of the Conservancy’s Board.

3.2.2. Pittsburgh Parks Conservancy *Citywide Partner*

The Pittsburgh Parks Conservancy was founded in 1996 with a mission of “improving quality of life for the people of Pittsburgh by restoring the park system to excellence in partnership with the City”. In 2008, the Conservancy reported total assets of over \$16 million. Revenues in 2008 were over \$2 million, while expenses were almost \$4 million. They reported that 80% of their revenue came from individuals and foundations, while 7% came from the Commonwealth of Pennsylvania, 6% rental and miscellaneous, and 7% from membership. The Conservancy works side by side with City employees, on capital projects, programming, and maintenance. They also coordinate with community groups to provide volunteer services.⁶

⁴ IRS Form 990. 2008. Central Park Conservancy, Inc.

⁵ <http://www.centralparknyc.org/>

⁶ <http://www.pittsburghparks.org/>

3.2.3. Peninsula Open Space Trust *Land Acquisition Catalyst*⁷

The Peninsula Open Space Trust was founded in 1977 and formed a partnership with the Midpeninsula Regional Open Space District in 1983. According to its website, “The mission of the Peninsula Open Space Trust (POST) is to give permanent protection to the beauty, character and diversity of the San Francisco Peninsula and Santa Cruz Mountain range. POST encourages the use of these lands for natural resource protection, wildlife habitat, low-intensity public recreation and agriculture for people here now and for future generations.”⁸ POST also partners with San Mateo County Parks and Santa Clara County Parks. POST, typically working more efficiently than the public agencies, acquires open space lands as opportunities arise. POST then transfers ownership or management responsibility to their public agency partners.

3.2.4. Sacramento Valley Conservancy *Land Acquisition Catalyst/Sole Manager*

The Sacramento Valley Conservancy was founded in 1990 and lists its mission “to preserve the beauty, character and diversity of the Sacramento Valley landscape by working with citizens, property owners, developers, public agencies and other nonprofit organizations. We work with willing sellers to create dedicated open space from the acceptance of gifts, private purchase, the facilitation of public acquisition, conservation easements and by cooperative efforts.”⁹ In its 20-year history it has protected over 10,000 acres of open space. In 2009, the Conservancy had \$6.1 million in assets, with \$869,000 in revenue and \$769,779 in expenses.

In 2002, with partners, the Conservancy acquired the Deer Creek Hills property. In 2003, the Sacramento Valley Conservancy was a signatory to a Memorandum of Understanding by and among the State Wildlife Conservation Board, the County of Sacramento, the State Department of Parks and Recreation, and the Conservancy. The MOU, among other topics, outlined the ownership interests between the parties and appointed the Conservancy as the administrator of Deer Creek Hills, with sole responsibility for administration and maintenance.

3.2.5. American River Natural History Association *Sole Manager*

The American River Natural History Association (ARNHA) was founded in 1981 to support educational and interpretive activities in the American River Parkway in cooperation with Sacramento County’s Effie Yeaw Nature Center.¹⁰

In July, 2010, ARNHA signed a “Permit to Enter” agreement with the County to allow it to operate the Effie Yeaw Nature Center and Preserve. This agreement gives ARHNA the right to use the Nature Center and Preserve and to open it to the public, and provide tours and programs. In the 2010 budget, the County

⁷ Although the Project for Public Spaces did not separately identify advocacy catalyst organizations as different from other types of catalyst organizations, here we clarify both POST and SCV as Land Acquisition Catalysts to indicate that most land trusts have limited policies on advocacy, to allow them to work cooperatively with the many partners necessary to accomplish their missions.

⁸ <http://www.openspacetrust.org/>

⁹ <http://www.sacramentovalleyconservancy.org/>

¹⁰ <http://www.arnha.org/>

unfunded the Nature Center. ARNHA stepped in to operate and maintain the Center with reduced hours and programming, with no funding support from the County. Typically, ARNHA, a volunteer based organization, has raised \$40-70,000 per year to help support the nature center. For this year, ARNHA has budgeted \$307,000, hiring ten part-time employees, and soliciting new volunteers.

3.2.6. Fairytale Town Co- Manager

Fairytale Town, Inc. is a nonprofit organization, founded in 1956 as the Friends of Fairytale Town, to support the 2.5 acre children's literacy themed park. The park opened in 1959 through the fundraising of the Friends and the Junior League of Sacramento and was dedicated to the City of Sacramento. The City operated the park for 35 years, and in 1997, after several years of negotiations, the City and Fairytale Town, Inc. designed a partnership agreement whereby the nonprofit Board took over daily management and operations of the park.

The agreement stipulates that Fairytale Town will be responsible for operating and maintaining the facilities and operating the programs. The City owns the land and infrastructure and any improvements done by the nonprofit become the ownership of the City, and must be approved by the City in advance. The City is also responsible for maintenance of roofs, HVAC systems, and utility lines (water, sewer, gas lines, etc.). Today the City's funding represents less than 5% of Fairytale Town's budget, with the majority of funding coming from earned income (admissions, program fees), grants, and donations. In addition, Fairytale Town receives a portion of the proceeds from the City concession at Funderland. In 2009, Fairytale Town listed net assets of \$1.2 million, with revenues of \$1.2 million and expenses of \$1.3 million.¹¹

3.2.7. Fort Mason Foundation Co- Manager

The nonprofit Fort Mason Foundation manages and operates the Fort Mason Center in partnership with the National Park Service. The Foundation operates the buildings, leasing space to organizations and offering programming and events. Founded in 1977, its mission is to develop, manage, rehabilitate, and maintain facilities within the Golden Gate Recreation Area, with specific emphasis given to Fort Mason and Building 385 (Exhibit Hall) at the Presidio¹². In 2006, it listed revenues of just over \$6 million with expenses under \$6 million, and assets totaling \$11.8 million.

3.3. Similarities and Differences to Sacramento County Regional Parks

Our research did not uncover any examples of nonprofit organizations managing and operating entire public park systems. There are, instead, many examples of nonprofit organizations *partnering* with public agencies to improve park systems (i.e. Central Park Conservancy, Pittsburg Park Conservancy). Likewise, there are also several examples of nonprofit organizations primarily managing or operating individual park units with limited or no funding support from the public agency that owns the land/facilities (i.e. Central Park Conservancy,

¹¹ <http://www.fairytaletown.org>

¹² <http://www.fortmason.org>

Sacramento Valley Conservancy, Fairytale Town, Fort Mason Foundation, and American River Natural History Association). In the majority of these examples, the nonprofit organization had been working in a limited capacity with the public agency, often for many years, before taking over the majority of operations or management responsibility. Typically, the process of taking control of a park occurred over several years, with negotiations, contracting, and additional fund raising taking extensive time. Finally, there are several examples of nonprofit organizations that provide specific services, purportedly more efficiently, than public agencies (Peninsula Open Space Trust, Fort Mason Foundation). These organizations have close relationships with the public agencies, with nonprofit staff often working side-by-side with agency staff. In most instances, the public agency also provides some funding to support the nonprofit. The majority of these organizations, with the exception of the Central Park Conservancy, have budgets less than that of the Regional Parks Department.

4. Revenue/Budgets

One of the largest benefits of a nonprofit organization taking over the management and operations of the Regional Parks system is that a nonprofit could presumably conduct the same operation with a lower budget and could also raise additional funds through grants, donations, and events. One of the largest drawbacks is that a nonprofit organization would have no taxing authority. A general discussion on nonprofit fundraising capabilities is below, followed by specific example budget information for the case of a nonprofit taking over the Regional Parks system.

4.1. Abilities and Limitations on Fundraising Capacity

As discussed above, there are three general areas from which the nonprofit sector generates revenue: earned revenue, government support, and private donations. Earned revenue typically comes from programs and services, as well as income from investments and endowments. Government support may come in the form of grants or fees for services. Private donations come from individuals, as well as corporations and foundations, with the majority from individual donations.

4.1.1. General Areas

4.1.1.1. County Support

Since a nonprofit organization does not have taxing authority, any funding from the County would most likely have to come in as either a general support subsidy as outlined in a Memorandum of Understanding for management and operations of the facilities, or as a fee for service. Additionally, if the County had programs in place, it may offer some type of competitive grants to provide funding for capital improvements or programs. An attorney would have to be consulted to determine whether a general subsidy (similar to that provided to Fairytale Town by the City of Sacramento) would violate

County Code Section 71J¹³. Likewise, a County contract for services with a nonprofit organization would have to be in compliance with this code.

4.1.1.2. Donations

Donations to a nonprofit organization can come from many different sources and in many different forms. A large percentage of donations come in the form of in-kind contributions, such as volunteer time, office space, media announcements, office supplies, “wish list” items, etc. In order to operate the nonprofit, however, it would also need cash donations. As indicated above, 75% of private donations to the nonprofit sector come from individuals, with only 5% from corporations. Donations may come in the form of “memberships”, sponsorships of events or miles of trail, or cash for overall support by individuals that support the nonprofit’s mission. Corporations generally make donations if the nonprofit mission is in alignment with corporate culture or marketing, if employees of the corporation are active in the organization, or through corporate matching programs. Additionally, corporations whose offices border parks or facilities may want to see these secure, well maintained, and improved.

4.1.1.3. Grants

Grants to a nonprofit generally come from two sources: the government (federal, state, and local) or private foundations. Typically grants are for specific programs or capital improvements. Finding grants for ongoing operations is difficult. However, there are some local and national foundations that have program categories related to parks and open space. These foundations may be willing to provide start-up funding for a new organization.

Grants are typically awarded through a competitive process. Either an organization fills out a grant application through an existing program, or sends a letter of interest to a foundation solicitation. Additionally, the program or capital improvement must fit within the grant guidelines.

4.1.1.4. Earned Income

A nonprofit organization operating and managing the Regional Parks Department facilities would presumably have access to the means in which the County earned revenue – i.e. through entry fees, annual passes, parking fees, programs, educational services, special events, permit fees, etc. A well run nonprofit organization may find ways to increase this revenue, by offering additional services, creating new programs, and hosting additional events. By providing more services

¹³ Sacramento County Code Section 71J states, in part, that the Board of Supervisors may contract for County Services when the contract does not cause the displacement of civil service employees and that it is awarded through a publicized, competitive bidding process.

that the public finds value in, or is willing to pay for, the nonprofit can utilize the parks and facilities more efficiently. Additionally, if the nonprofit is able to increase facilities through capital programs, it may be able to provide additional income from those facilities. The Central Park Conservancy provides an example of an organization that has been able to increase their revenue through new facilities and improvements to existing facilities.

4.1.1.5. Endowment Income

Another way that a nonprofit can generate funds is through investment proceeds from an endowment. Typically, an endowment fund is established by the Board whereby the capital funds are invested, and only the investment income is used. The capital funds remain invested. It is a general rule of thumb that a nonprofit could budget an average of 5% of its endowment (some years earn more, some earn less) to use as ongoing funds. In this instance, it would take a \$10 million endowment to have \$500,000 in funds to use annually. Generally, an endowment is built up from many donations or through bequests over a period of many, many years.

4.1.2. **Fundraising in Sacramento Region**

Some data exists on fundraising in the Sacramento region; however, it is not all inclusive. Recently, the Sacramento Regional Foundation and the Nonprofit Resource Center have launched the "Greater Sacramento Generosity Project" to try to improve philanthropy in the region, and also to first understand charitable giving within the region. Data from this project is expected to be released by the end of 2010^{14,15}.

According to the Nonprofit Resource Center (2009), 73% of charities in the Sacramento region rely on government funding (Federal, State, County, City), with less than 50% receiving foundation support. Of those reporting government support, almost 40% reported that government funding has decreased over the past year (data from 2008). Additionally, 69% of survey respondents indicated an overall decrease in organizational revenue in 2008.

There is a general belief within the Sacramento nonprofit community that the Sacramento region has less private support for the nonprofit sector, per capita, than other regions. According to data from the Urban Institute, in 2006,¹⁶ Californians who filed itemized tax returns gave an average itemized contribution of \$4,201. In Sacramento County, the average itemized contribution was \$2,865. However, Sacramento County incomes are below that of other areas in the state, so to normalize a comparison we looked at the percentage of average gross income

¹⁴ *Group to Spend \$500,000 to research region's charitable giving.* Sacramento Business Journal, June 11, 2010.

¹⁵ *Charities see donations decline, offer less.* Sacramento Bee, September 19, 2010.

¹⁶ 2006 is the most recent year that these statistics are freely available.

reported on itemized returns reporting contributions. For Sacramento, this figure is 2.9% of average adjusted gross income, while statewide the figure is 3.1%. Nationally, it is 3.4%. For comparison, within the five counties that comprise New York City (from where, presumably, the majority of donations to the Central Park Conservancy come), the percentage is 3.9% with an average itemized contribution of \$6,548. The table below also lists average contributions from select California counties.

Although this data only represents a subsection of private donations (individual donations from residents who itemized contributions on their tax return), the data does support the notion that charitable giving in the Sacramento region lags both the state and the national averages. We could find no readily available data on corporate giving within the region. However, again there is the general belief that it is lower in the Sacramento region than average, due perhaps to a lack of large corporate headquarters located in the area.

Table 1: Average Itemized Charitable Giving Contributions Reported in 2006 by County¹⁷

County	Average Itemized Contributions	% of Average Adjusted Gross Income on itemized returns reporting contributions
Sacramento	\$2,865	2.9%
El Dorado	\$3,251	2.6%
Placer	\$3,345	2.7%
Yolo	\$3,036	2.6%
San Francisco	\$7,408	3.2%
Marin	\$6,650	2.5%
San Diego	\$3,973	2.9%
Los Angeles	\$4,828	3.4%
Orange	\$4,745	3.1%
Statewide	\$4,201	3.1%
Nationwide	\$4,109	3.4%
Counties of NYC	\$6,548	3.9%

¹⁷ Source: Internal Revenue Service, Charitable Giving by Households that itemize Deductions. The Urban Institute, National Center for Charitable Statistics, <http://nccsdataweb.urban.org/> © 2010.

4.2. Nonprofit Regional Parks Operations Expense Budget

The Dangermond Group analyzed the “Budget Estimate for Independent Regional Parks and Open Space District as of September 22, 2010” provided by the Grassroots Working Group to determine ways in which a nonprofit organization may be able to operate with less funding. The following represents a basic budget, in line with the service level provided by the County in the 2008/09 budget. Note that this budget is an estimate for comparison purposes only. Detailed back up numbers are attached as Appendix A. Our assumptions for the estimate are as follows:

- Salaries and benefits for all employees of the nonprofit organization would be lower than for County staff, and the nonprofit would operate with less staff.
- The nonprofit organization would be able to contract out routine maintenance services for additional cost savings, specifically for the American River Parkway, Mather, and Effie Yeaw.
- Some maintenance, such as trails, would be done by volunteers, in partnership with nonprofit employees.
- The entire operation at Gibson Ranch, Dry Creek Parkway, and the Delta would be contracted out.
- Planning would be contracted out as needed.
- Community Services would be done by more volunteers, with paid staff to coordinate.
- Ranger staffing would be decreased, with additional patrols being conducted by a volunteer patrol brigade, and additional support provided by contract with the Sheriff and/or local City police. As employees of the nonprofit (an independent, private corporation), Rangers would not be sworn peace officers, but rather a security patrol (eyes and ears on the ground), as well as public ambassadors. The nonprofit Ranger force would be backed up by Sheriff Deputies and/or City Police for law enforcement issues. The nonprofit would also contract for additional general Sheriff and/or Police patrols. This approach represents a large departure from the current status and would need to be thoroughly analyzed and planned to ensure adequate law enforcement presence within the park system.¹⁸

This budget does not represent one that would increase services, nor would it provide “park excellence”. Instead, it would be able to continue the “status quo” of 2008/09, but at a cost of approximately half that of the initial Budget Estimate for Independent Regional Parks and Open Space District. Additionally, this

¹⁸ Another potential option is for all park functions to be outsourced to the nonprofit, except for Ranger functions. Thus Rangers would remain County employees and peace officers. However, this option was not included as part of this pro forma budget.

budget does not include capital improvement funds, which would need to be budgeted separately.

Table 2: General Expense Budget Comparison for Nonprofit Organization Versus Independent District Budget Estimate

Program	Independent District Budget Estimate	Nonprofit Proforma Budget Estimate
Administration	\$2,422,826	\$1,032,000
Planning	\$942,286	\$ 279,000
Community Services	\$908,371	\$491,000
Rangers	\$3,945,551	\$ 1,955,000
Am. River Parkway	\$2,563,373	\$ 1,161,000
Effie Yeaw Nat. Ctr.	\$929,651	\$614,000
Mather Park	\$183,857	\$150,000
Gibson Ranch/Dry Cr. Pkwy	\$731,421	\$ 155,000
Delta	\$278,292	\$100,000
Open Space	\$78,635	\$153,000
Total	\$12,984,263	\$6,090,000

4.3. Nonprofit Regional Parks Revenue Budget

The budget estimate for an Independent District shows almost \$3 million in annual revenues. Based on this information, we assume that a nonprofit entity would have access to all of these revenue sources, with the exception of planning fees, which would stay with the County. Thus, our estimate of base revenue, with no additional fundraising, is \$2.7 million.

However, one of the benefits we listed above for a nonprofit organization was the ability to raise funds that may not be readily available to a public agency. The nonprofit organization can apply for grants, solicit personal and corporate contributions, and more easily increase programs and services. However, all of these activities take time and money. It will take several years for a nonprofit to either become established or to ramp up its fundraising. With appropriate marketing, staffing, and programming we think an ambitious nonprofit could potentially raise \$250,000 in its first year, ramping up to \$500,000 by year five, in a best case scenario. Likewise, we believe revenues could likely be increased through special events and added services, bringing an additional \$270,000 in the first year and approximately \$1 million in year five. With additional capital improvements to the system, additional revenues can be generated.

Specific ideas to increase revenue include:

- Partnering with groups that offer running and biking training programs on the parkway to offer parking, security, or other services.
- Offering group picnic and catering services through a concessionaire.
- Hosting fishing events at Delta locations.
- Better marketing and services for weddings and events.
- Increased signage for American River Parkway and Dry Creek Parkway to solicit donations from users.
- Additional/expanded trail mile/park “adoption” sponsorship programs.
- Additional regional event hosting.
- Increased use of existing facilities.

The total amount we estimate for increased donations and revenues would be approximately \$1.5 million by year five, bringing the total nonprofit revenue to approximately \$4.2 million.

4.4. Nonprofit Regional Parks Overall Budget

Based on our assumptions and budget estimates, if a nonprofit took over the Regional Parks system and provided services as is, it would have a first year operating budget of \$6.1 million on revenue of \$2.7 million, for a shortfall of \$3.4 million. In five years, once its fundraising and revenue generating capacities increased, it may consider an operating budget of \$6.7 million (assuming approximately 2% inflation) with revenues of \$4.2 million, resulting in a shortfall of \$2.5 million. This shortfall would have to be made up somewhere. With County general fund support of \$1.9 million¹⁹ (general fund support for Regional Parks in 2010/11 budget), it would still leave the nonprofit with a shortfall.

These numbers are for a basic operations budget and do not include a budget to expand or further develop the system. Once the organization’s finances have stabilized, it may be able to take on additional expansion and development responsibilities. Additionally, these numbers do not include start-up costs, estimated at an additional \$1 - 2 million over two years. Start-up costs could potentially be covered through a foundation grant, which may also include funds for increased development to allow for additional or improved revenue generating facilities. A target start-up grant of \$5 million would be appropriate.

5. Analysis of Factors to Consider

In evaluating whether a nonprofit organization is a good option for taking over the management and operations of the Regional Parks system, it is important to consider several influencing factors. In the preceding sections we have presented

¹⁹ Assuming such support would not be in conflict with County Code Section 71J.

general discussions about those factors. Below we present our analysis of those factors for this specific case in Sacramento County.

5.1. Management and Governance

If a new nonprofit organization were to be formed (or an existing organization expanded) with a mission to manage, operate, improve, and expand the Sacramento County Regional Parks and Open Spaces, the Directors and staff of the organization will have only one focus – that of the organization’s mission.

Currently, the Board of Supervisors is responsible for many Departments within the County. Budgets, management, and resources are spread widely. Although many of the Supervisors have expressed their support for Regional Parks, there are competing interests within the County, including public health and safety. Likewise, in spite of their interest and support, the Supervisors do not have specific backgrounds or expertise in Parks and Open Space.

The Regional Parks Department is managed by a Director that has management expertise in Parks and Open Space. Presumably, the Director of the nonprofit organization would have equal expertise, as well as that of nonprofit management and governance. However, a nonprofit would be able to act more entrepreneurally and can be more proactive in responding to needs and opportunities for profitability.

5.2. Liability

Currently Sacramento County is liable for incidents on its properties, with the exception of properties that are managed by others. In these instances, liability and indemnification language is written into the contracts. Thus, if a nonprofit organization were to take over management and operations, it would most likely also take over the liability as well. The nonprofit would have to secure liability insurance to cover any claims. This insurance is readily available in the marketplace.

5.3. Financial

As discussed above, a nonprofit organization would be more financially efficient than the County, offering less pay and benefits to staff, and contracting out services for additional savings. However, based on our assumptions, a nonprofit organization would not achieve financial self sufficiency for many years (more than ten), if ever, and would still be dependent on the County for support.

Although a nonprofit organization can raise funds through additional services, events, and donations, it does not have taxing authority and every year would have to raise funds. The Nonprofit Resource Center 2009 survey of the region’s nonprofits found that 69% of those responding to the survey had a decrease in revenue over the year. Thus, a nonprofit’s finances may be no more stable than the County’s; it will also be dependent on the economy and the willingness of donors to support it, or purchase services from it. However, a nonprofit organization will be able to more quickly respond to downturns in economic conditions, and either cut programs and services, or increase fundraising.

5.4. Accountability

On its surface, it appears the County has more public accountability as the public can vote the Board of Supervisors out of office should they be displeased with their management. While a nonprofit organization is not directly accountable to the public in the same way, there are points at which the public can express their pleasure (or displeasure) at the way the nonprofit is operating – namely through their monetary support and their volunteer time.

Additionally, a contract can be written by the County whereby the nonprofit must meet certain standards of operation, including following adopted Master Plans. If the nonprofit falls below those standards, and can not remedy them in a timely manner, the contract can be cancelled and the County can take control again, or contract out services to others. Contracts can also be written to insure the County retains final authority over pricing and fees, and that the system is operated in such a way that maintains accessibility to the general public.

If a nonprofit organization is being formed for this purpose, the County may be able to assist in its formation and by-laws in order to have more accountability. The County may be able to appoint Directors of the nonprofit, or have a representative of the Board of Supervisors attend all nonprofit Board of Director meetings as an ex officio member.

5.5. Efficiencies

A nonprofit entity can be more flexible to respond quickly to changing needs and conditions, without large bureaucratic traditions, regulations, and standard procedures. Thus, a nonprofit would be able to operate and manage more efficiently than the County.

Salaries at nonprofit organizations are thought to be lower than the private for profit sector, as well as the public sector. In fact, the Bureau of Labor Statistics found that in 2007 the average hourly earnings of full-time workers across the country in the nonprofit sector were \$21.68 per hour, compared to \$25.16 per hour in local government²⁰. These wages do not account for benefits. In 2010, the Bureau of Labor Statistics reported that wages account for 70.6% of compensation for Private industry, while only 65.7% of compensation for State and Local government²¹ (ie. State and Local government spend more on benefits, including paid leave, insurance, and retirement).

Additionally, nonprofit organizations can recruit and rely more on unpaid volunteers to assist with programs. For instance, volunteers could serve as educational docents, form security patrols, assist with general maintenance (weeding, planting, gardening), assist with administrative functions (filing, mailing, etc.), help coordinate and supervise other volunteers, and assist with marketing and planning of events and programs. A nonprofit would also be able to contract out services, such as general maintenance.

²⁰ Butler, Amy. Wages in the Nonprofit Sector: Management, Professional, and Administrative Support Occupations. Bureau of Labor Statistics. 2008. <http://www.bls.gov/opub/cwc/cm20081022ar01p1.htm>

²¹ Bureau of Labor Statistics. Employer Costs for Employee Compensation – June 2010. <http://www.bls.gov/news.release/ecec.nr0.htm>

5.6. Timing

Obviously, the County already has an established operation in place, so could continue its management and operations seamlessly. Whether a new nonprofit is established, or an existing nonprofit organization modifies its mission to take over management and operations, it will take time to get up and running. We anticipate that it would take approximately two years for a new nonprofit to become operational. Legal steps to start-up a nonprofit were outlined above in Section 2.1. Below we combine those steps with those the organization will need to take to begin operations of the system:

- Create Board of Directors
- File for legal status (Secretary of State, IRS, FTB, Attorney General)
- Seek start-up grant to begin
- Hire key staff
- Negotiate umbrella agreement including start time with County
- Develop donor base and contact lists and overall fundraising campaign strategies and goals
- Develop “Park Excellence” vision for Park System, including mission, goals, and objectives
- Determine acceptable and feasible revenue generating facilities, events and programs related to Park Excellence vision
- Develop implementation strategies for program
- Seek grants for implementation
- Develop volunteer solicitation and training programs to assist with implementation
- Organize volunteers into an effective force
- Organize special event/fundraising programs with related sponsors, donors, etc.
- Establish Accounting and Management Control Systems
- Seek applicable contracts and agreements with the County and other appropriate entities
- Organize Operations Unit
- Negotiate security force agreements with County Sheriff and/or cities, if possible
- Develop contracts and contract out for maintenance, planning and recreation programming (coordinate with Volunteer Service Program)
- Develop new or absorb existing concession agreements and leases with third parties

If an existing nonprofit entity were going to take over, it would not need the time for establishing a legal structure, but would still need 12-24 months to adjust its mission and ramp up for operational support and fundraising.

The timing set forth by the Grassroots Working Group was to take over operations by July 2012. If an organization started up right away, it would take a strong, concerted effort to meet this goal.

5.7. Working Group Matrix Analysis

The Grassroots Working Group conducted an exercise analyzing potential factors that are important to any organization that may assume control of the Regional Parks System. The Factors that the Grassroots Working Group considered are presented below in Table 3. Note that Table 3 only includes the Grassroots Working Group’s assessment for a nonprofit conservancy²² versus the Regional Parks Department, rather than the entire range of entity options, as those are the entities relevant to this report.

Table 3: Grassroots Working Group Analysis of Options dated August 13, 2010

Options for Further Study			
Factor (Not listed in any particular order)	Nonprofit Conservancy	Dept of Regional Parks	
1 Timely by July 2012	Maybe (1)	Yes	
2 Good models for successful implementation elsewhere in CA	Yes	Yes	
3 Some or all Tax revenues subject to diversion for other purposes	Yes	Yes	
4 Option May be Seen as Allowing Diversion of Existing Parks and Open Space Revenues to other purposes	Yes	Yes	
5 Privatization of a Public Resource	Yes	No	
6 Balkanization of American River Parkway	No	Yes	
7 Loss of Regional Parks System	No	Maybe (2)	
8 Allow County Parks/Open Space to Grow within county	No	Maybe (2)	
9 Can expand beyond county boundaries	No	No	
10 Produces governance stability	NA(9)	Yes	
11 Increased Accountability to the Public	No	No	
12 Dedicated Revenue By Voter Action (6)	Maybe (1)	Maybe (2)	
13 Subject to Section 71J of County Charter	No	Yes	
14 Requires Public Vote (i.e. Ballot Measure) for Governance	No	No	
15 Creates New Government Agency	No	No	
16 Ballot Measure for Funding Seen as new taxes for County	NA(9)	Yes	
17 Allows for cross jurisdictional boundaries	Yes	Yes	
18 Could be more efficient than Existing	Yes	No	
NOTES			
(1) Maybe. Depends upon outcome of negotiations			
(2) Maybe Depends upon amount of General Fund Revenue made available by Board of Supervisors			
(6) See "Options Converted to Analysis Factors" in "Disposition of Options Considered by the Working Group", August 26, 2010.			
(9) NA = Not Applicable			

²² Note that the Grassroots Working Group used the term “nonprofit conservancy”. In this report we refer to a “nonprofit organization” or simply “nonprofit”, so as not to be confused with the State Conservancies, which are public agencies, rather than private public benefit corporations. A memorandum regarding the State Conservancy option was prepared separately.

Based on our analysis outlined in this report and our review of the Grassroots Working Group options, we offer our agreement or disagreement on each of the Grassroots Working Group factors in turn (the numbers below correspond to the Grassroots Working Group's assessment listed in Table 3).

1. Agree with assessment. A nonprofit may or may not become operational by a July 2012 deadline.
2. Partially agree with assessment. There are good models of nonprofit organizations partnering with public agencies to co-manage or assist with management and operations, but we could find no example of a nonprofit that has assumed responsibility for an entire park system.
3. Agree with assessment for subsidy increment of entire operation.
4. Agree with assessment.
5. Disagree with assessment. By law, a nonprofit organization's assets must be irrevocably dedicated to charitable purposes, and cannot be distributed for private gain (Brown 2005). Additionally, under this proposed scenario, the County would retain ownership of the park system, and would maintain oversight over the nonprofit operation.
6. Agree with assessment.
7. Agree with assessment.
8. Disagree with the assessment. There is no reason, excepting of funds, that the nonprofit could not expand the system. Additionally, the nonprofit could work outside the boundaries of Sacramento County.
9. Disagree with the assessment. There is no reason why the nonprofit could not work outside the boundaries of Sacramento County. Its mission and by-laws would simply need to be inclusive.
10. No assessment. A nonprofit can have a stable governance structure.
11. Agree with assessment.
12. Agree with assessment.
13. Partially agree with assessment. If the County were to provide no funding to the nonprofit organization, 71J would not apply. However, if the County were to provide support, either through terms outlined in a contracting agreement or MOU, or for payment of fees for services, 71J may apply.
14. Agree with assessment.
15. Agree with assessment.
16. Agree with assessment.
17. Agree with assessment.
18. Agree with assessment.

6. Conclusions

- A nonprofit organization can be formed, or an existing nonprofit organization changed, with a mission to manage, operate, improve, and expand the Sacramento County Regional Parks and Open Spaces system.
- Benefits of a nonprofit organization include:
 - i. Tax exempt status;
 - ii. Mission driven organization;
 - iii. Ability to attract volunteers;
 - iv. Ability to raise funds through donations and grants;
 - v. More flexible and efficient in responding to changing needs;
 - vi. More flexibility with regards to staffing; and
 - vii. Community focus.
- There are several examples of nonprofit organizations that have management responsibility or that partner with public parks agencies, in a variety of different roles.
- A nonprofit organization can raise funds in a variety of ways including County support, donations, grants, earned income, and endowment or investment earnings.
- Fundraising in the Sacramento region seems to lag average per capita donations as compared to both the rest of California and the country.
- A minimum budget for a nonprofit organization to take over existing operations of the Regional Parks system is approximately \$6.1 million.
- The anticipated revenue in the first year of operations for a nonprofit would be approximately \$2.7 million, with anticipated revenue increases through additional services and fundraising to \$4.2 million by year 5 of operation.
- The nonprofit organization would have a budget deficit of approximately \$3.4 million in the first year of operation, and \$2.5 million in year 5.
- The nonprofit organization would need approximately two years to start up, with a budget of \$1 - \$2 million in this time.
- A nonprofit could be more financially efficient, but would still have a budget shortfall.
- A nonprofit would be mission driven and focused solely on the Park system, and could potentially act more entrepreneurally than a public agency.
- A nonprofit would have to assume liability for incidents on its properties.
- Ranger staff of the nonprofit would no longer have peace officer status. The nonprofit Ranger force would be backed up by Sheriff Deputies and/or City Police for law enforcement issues. Additionally, the nonprofit may contract

for general Sheriff and/or Police patrols. This approach represents a large departure from the current status and would need to be thoroughly analyzed to ensure adequate law enforcement presence within the County park system.

- A nonprofit organization does not have taxing authority and would have to raise funds every year. This fundraising approach may or may not be more stable than the County's finances.
- A nonprofit's governing board is not directly accountable to the general public.
- Contract provisions would need to be put in place to ensure the nonprofit met standards set by the County, including adhering to adopted General Plans, ensuring operations and maintenance standards, and maintaining public access.
- A new nonprofit organization may not be able to become operational by the July 2012 deadline set by the County.

7. Recommendations

7.1. Recommendation for Sacramento County

Based on the conclusions above, The Dangermond Group does not recommend the Grassroots Working Group pursue the option of a nonprofit organization assuming management, operations, acquisition, and development control of the Regional Parks system. Specifically,

- a nonprofit would still have a budget shortfall and would have to make it up through grants, fundraising, revenue increases, or county support, yet
 - Sacramento County lags the rest of the state and country in support for nonprofits,
 - with the limitations of 71J, the County may not be able to provide ongoing support to a nonprofit,
 - rates and fees should be at a level to allow equal accessibility to the system;
- a nonprofit's finances may not be more stable than the County's; and
- a nonprofit may not be able to become operational by July 2012.

Thus, we do not feel a nonprofit organization could provide adequate, stable, and long-term funding and support for the system by July 2012. Additionally, a nonprofit structure provides other potential issues which may not be beneficial to the park system, such as:

- Ranger staff would not have peace officer status, and
- a nonprofit governing board is not directly accountable to the general public.

Even with a status quo budget half of that of the estimate for the Independent District, based on our assessment, the nonprofit organization would need two years and \$1 - 2 million to get organized. On the third year, it would begin operation, but would require a minimum of \$3.5 million additional support to make up the budget shortfall. This support level could be reduced to approximately \$2.5 million by the sixth year.

7.2. Nonprofit Support Organization

Rather than a nonprofit that takes over management responsibility for the Park System, The Dangermond Group recommends that a nonprofit be organized as a partner organization to the County, similar in structure to the Pittsburg Parks Conservancy. If the Grassroots Working Group concludes that it will pursue a new entity, such as an Independent District, Dependent District, or Community Services District, the partner nonprofit could likewise support that entity, and may be able to offer higher levels of support, as a new District would presumably not be constrained by the limitations of 71J.

This nonprofit organization could focus on improving facilities, events, and programs which add service and benefits to the public. It would accomplish this on a self supporting basis after start-up costs of \$1-2 million over three years. The self support dollars would come from extra revenues over the present estimated \$2.5 million/year. We estimate that by the fifth or sixth year, it would be generating upwards of \$1 million/year for additional programs and facilities, or revenue that may be shared with the County or other entity.

The nonprofit could also be utilized to support the Department or other entity in cost savings through organizing, training and deploying volunteers, as well as assisting with contracting out services, if desired. This organization could also assist the existing local park supporting organizations to help them improve or expand their services. This could amount to approximately \$2 million/year in savings.

The primary benefits to this option would be:

1. Achieving "Park Excellence" in maintenance, operation, facilities, and programs throughout the system.
2. Creating positive community involvement and support for the Department or new entity.
3. Create protected ongoing improvement funding for the Department or new entity.
4. Reduce necessary general fund support.

After five to ten years, it may be that this nonprofit organization is in a position to take over more responsibility for management and operations from the County or other entity.

8. References

Blackwood, Amy, Kennard T. Wing, and Thomas H. Pollack. The Nonprofit Sector in Brief. The Urban Institute. 2008.

Brown, Edmund G., Jr. California Attorney General's Guide for Charities. Attorney General. State of California. 2005.

http://ag.ca.gov/charities/publications/guide_for_charities.pdf

Nonprofit Resource Center. A Snapshot View of Nonprofit Organizations in the Sacramento Region. Nonprofit Resource Center, El Dorado Community Foundation, Placer Community Foundation, Sacramento Region Community Foundation. 2009.

Project for Public Spaces, Inc. Public Parks, Private Partners: How Partnerships Are Revitalizing Urban Parks. Project for Public Spaces. 2002.

Sample Proforma General Expense Budget Comparison for Nonprofit Organization* versus Independent District Budget Estimate

Program	Independent District Budget Estimate	Nonprofit Proforma Budget Estimate
Administration	\$2,422,826	\$ 1,032,000
Planning	\$942,286	\$ 279,000
Community Services	\$908,371	\$ 491,000
Rangers	\$3,945,551	\$ 1,955,000
Am. River Parkway	\$2,563,373	\$ 1,161,000
Effie Yeaw Nat. Ctr.	\$929,651	\$ 614,000
Mather Park	\$183,857	\$ 150,000
Gibson Ranch/Dry Cr. Pkwy	\$731,421	\$ 155,000
Delta	\$278,292	\$ 100,000
Open Space	\$78,635	\$ 153,000
Total	\$12,984,263	\$6,090,000

*Please note that this budget represents a general proforma estimate which is based upon modifications to the Independent District Budget Estimate, using guidelines from Bureau of Labor Statistics salaries for the local area, salaries from other local districts, and professional judgement.

Administration

Job Title	Salary	Taxes	Benefits	Total	Comments
Executive Director	\$ 80,000.00	\$ 11,080.00	\$ 12,480.00	\$ 103,560.00	
Assistant Director/Ops. Dir	\$ 65,000.00	\$ 9,002.50	\$ 10,140.00	\$ 84,142.50	
Development Director	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	
Events Director	\$ 50,000.00	\$ 6,925.00	\$ 7,800.00	\$ 64,725.00	
Volunteer Coordinator	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Executive Secretary/HR	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Accounting Clerk	\$ 35,000.00	\$ 4,847.50	\$ 5,460.00	\$ 45,307.50	
Development Assistant	\$ 35,000.00	\$ 4,847.50	\$ 5,460.00	\$ 45,307.50	
Office Assistant	\$ 30,000.00	\$ 4,155.00	\$ 4,680.00	\$ 38,835.00	
	\$ 435,000.00	\$ 60,247.50	\$ 67,860.00	\$ 563,107.50	
Supplies and Services				\$ 469,000.00	
Total Expenses				\$ 1,032,107.50	
Rounded Total				\$ 1,032,000.00	

Community Services

Job Title	Salary	Taxes	Benefits	Total	Comments
Comm. Svcs. Director	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	
Comm. Svcs. Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Comm. Svcs. Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Comm. Svcs. Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Comm. Svcs. Volunteer Coord.	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Recreational Aids (part time position)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Recreational Aids (part time position)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Recreational Aids (part time position)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
	\$ 265,000.00	\$ 36,702.50	\$ 36,570.00	\$ 338,272.50	

Supplies and Services \$ 153,000.00

Total Expenses \$ 491,272.50

Rounded Total \$ 491,000.00

American River Parkway

Job Title	Salary	Taxes	Benefits	Total	Comments
Natural Resources Specialist	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	
Volunteer/Contracts Coordinator	\$ 45,000.00	\$ 6,232.50	\$ 7,020.00	\$ 58,252.50	
	\$ 105,000.00	\$ 14,542.50	\$ 16,380.00	\$ 135,922.50	

Supplies and Services	\$ 275,000.00
Maintenance Contract	\$ 750,000.00
Total Expenses	\$ 1,160,922.50
Rounded Total	\$ 1,161,000.00

Effie Yeaw Nature Center

Job Title	Salary	Taxes	Benefits	Total	Comments
Park Interpretive Supervisor	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	
Inperpretive Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Inperpretive Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Inperpretive Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Inperpretive Specialist	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
Inperpretive Specialist (part time)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Inperpretive Specialist (part time)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Inperpretive Specialist (part time)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Inperpretive Specialist (part time)	\$ 15,000.00	\$ 2,077.50	\$ 750.00	\$ 17,827.50	
Volunteer Coordinator	\$ 40,000.00	\$ 5,540.00	\$ 6,240.00	\$ 51,780.00	
	\$ 320,000.00	\$ 44,320.00	\$ 43,560.00	\$ 407,880.00	
Supplies and Services				\$ 81,000.00	
Maintenance Contract				\$ 125,000.00	
Total Expenses				\$ 613,880.00	
Rounded Total				\$ 614,000.00	

Mather

Job Title	Salary	Taxes	Benefits	Total	Comments
	\$ -	\$ -	\$ -	\$ -	

Supplies and Services
Maintenance Contract

\$ 150,000.00

Total Expenses
Rounded Total

\$ 150,000.00
\$ 150,000.00

Open Space

Job Title	Salary	Taxes	Benefits	Total	Comments
Natural Resources Specialist	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	
	\$ 60,000.00	\$ 8,310.00	\$ 9,360.00	\$ 77,670.00	

Supplies and Services

Maintenance Contract

\$ 75,000.00

Total Expenses

\$ 152,670.00

Rounded Total

\$ 153,000.00