

North Highlands
Recreation and Park District

FINAL
General Fund Budget
Narrative

FY 2022-2023

Members of the Board of Directors,

Attached you will find the proposed FY 2022-2023 Final General Fund Budget. This budget includes an overview of expenditures and revenues for the three divisions: Administration, Recreation and Maintenance. Included in the budget is the proposed Fees and Charges Schedule.

The Budget, Finance and Audit Committee, led by Chairperson Pat Williams and Vladi Valin, met last June to review the Preliminary Budget. At the recommendation of the BFA Committee, the Board of Directors adopted this budget at its June board meeting.

For FY 2022-2023, the District will have \$1,580,928 in its reserve fund and \$1,335,153 in its Developer Impact Fee Account (Park Impact Fees).

District Full Time Employees

The district has (14) full time employees. The FY 2022-2023 budget includes one new position (Recreation Coordinator) and one change in position title (Facilities Supervisor to Park Supervisor).

Employee Salary Adjustments

Effective July 1, 2022, the Board of Directors authorized salary adjustments for full time employees. The salary adjustments were based upon a recent Sacramento area salary survey for recreation and park personnel.

Carry-Over Funds

Carry-Over Funds represent a combination of excess revenues (above projections) and savings from unspent funds (expenditures). Carry-Over fund balance for FY 2022-2023 is \$1,432,956. Approximately one-half (\$742,000) represent funds provided to the district by the State of California for COVID-19 Relief Funds. This is a reimbursement of district expenditures related to Covid, and, for loss revenue over a course of approximately 20 months. The remaining Carry-Over balance represent savings from expenditure funds. This included keeping several FT positions vacant (for all or a portion of the year) and transferring unspent project funds from FY 2021-2022 to FY 2022-2023.

New Residential Housing Projects and Projected Developer Impact Fees (Due the District)

The Lakes at Antelope (the former golf course property) broke ground in May 2022. The project will result in 283 single unit residential houses constructed. The District will generate approximately \$2.6 million. There are no "onsite" park and recreation improvements located on this development. The

Developer Use Agreement allows the District to use these funds for other park improvements and could provide an additional source of revenue for Sierra Creek Park.

NOTEWORTHY BUDGET CHANGES (PRELIMINARY BUDGET TO FINAL BUDGET)

REVENUE

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Sup. Property Tax	56,085	43,000	50,000	Adjusted up from actual
Misc. Rev. (ASES)	100,197	0	20,064	Late payment from TRUSD
Rec. Fees/Charges	101,949	236,000	188,800	20% Board Approved Subsidy
Revenue, Other	47,307	506,500	706,500	Sierra Creek Park design budget

SALARIES & EMPLOYEE BENEFITS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Codes 1110-1250	1,106,668	1,518,858	1,518,858	No change

SERVICES & SUPPLIES

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Insurance (CAPRI)	98,712	105,000	119,191	Significant increase in premium
Off Equip/Mtnc Svc	10,723	10,900	17,900	Office Furn/Computers/Printers

FIXED ASSETS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Structures & Imp	116,082	847,743	1,063,743	Sierra Creek Park & Portable Office (Park Supervisor)

OTHER ACCOUNTS

Classification	Actual 2021-2022	Preliminary 2022-2023	Final 2022-2023	Comments
Contingency Fund	150,000	100,000	150,000	Carry-Over revenue added to the contingency fund and Sierra Creek Park (Design)
Reserves (GF)	1,432,956	1,150,979	1,430,928	Carry-Over added to reserves
Park Fees 346I (Develop. Impact Fees)	1,233,691	1,328,726	1,335,153	Interest earned

**The actual FY 2022-2023 GF reserve is \$1,580,928 (Contingency Account \$150,000 plus General Fund Reserve \$1,430,928).*

Contingency Account

The contingency account is available to the district for previously unknown emergencies and expenditures that generally occur after the Final Budget has been passed. Typically, district staff will request utilizing funds from the contingency account when emergencies occur or during the mid-year budget adjustment (December or January).

General Fund (GF) Reserve Account

The general fund reserve, or fund balance of the general fund, is a measure of the financial resources available to the district. It is similar to a savings account for the GF. To get an accurate number for the GF reserve, you must add contingency and reserves funds – For FY 2022-2023 the GF Reserve is \$1,580,928.

PROJECTS

Sierra Creek Park Design/Construction Project

There are two parts to this project. The district must hire an architectural design firm to design the park, prepare construction drawings, and bid the project. The second part of this project is to construct the park. The design should take approximately 6-9 months and construction approximately 6 additional months. The district anticipates hiring a design firm by August/September 2022.

Budget: \$2,850,000

Funding Source: Prop 68 State Park Grant

Park and Recreation Facilities Master Plan

The master plan is a strategic planning document. It will study the district's existing parks and recreation facilities to identify a planning blueprint to improve, protect, and expand the district's current recreation and park offerings for the next 10-12 years. The district anticipates hiring a master planning firm by August/September 2022. The estimated completion timeframe is 9-10 months.

Budget: \$90,000

Funding Source: General Fund

Ridgepoint Park and Chardonay Park Children's Playground Replacement Project

This project is a carry-over project from FY 2021-2022. New children's play equipment is scheduled to be installed by the end of summer 2022.

Budget: \$292,243

Funding Source: \$100,000 Development Impact Fees and \$192,243 from the General Fund Reserves.

Capehart Gymnasium Renovation Project

Project includes a new gym floor, bleachers and basketball backboards, etc. Project completion date is fall 2022.

Budget: \$205,000

Funding Source: Prop 68 Per Capita Grant.

Other Projects

▪ Park pathway improvements (ADA)	Budget: \$10,000	Funding Source: GF
▪ Ridgepoint Park Playground Fencing	Budget: 10,000	Funding Source: GF
▪ Tuff Shed (Park Supervisor Office)	Budget: 16,000	Funding Source: GF
▪ Larchmont Park – Park Equipment	Budget: 7,500	Funding Source: GF
▪ Capehart Building Repairs	Budget: 5,000	Funding Source: GF

EQUIPMENT

▪ Portable BBQ Trailer	Budget: \$10,000	Funding Source: GF
▪ Park Security Cameras	Budget: 30,000	Funding Source: GF
▪ Comm. Center Tables and Chairs	Budget: 10,000	Funding Source: GF

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,944	7,291	7,656	8,038	8,440
PARK SUPERINTENDENT	6,415	6,753	7,108	7,483	7,876
REC. SUPERINTENDENT	6,179	6,505	6,847	7,207	7,586
ADMIN. SERVICES MANAGER	5,703	6,003	6,319	6,652	7,002
RECREATION SUPERVISOR	4,997	5,260	5,537	5,829	6,135
PARK SUPERVISOR	5,071	5,338	5,619	5,915	6,226
OFFICE ASSISTANT	3,554	3,732	3,919	4,114	4,320
RECREATION COORDINATOR	3,819	4,020	4,231	4,454	4,688
MAINTENANCE WORKER II	3,625	3,807	3,997	4,197	4,407
MAINTENANCE WORKER	3,075	3,236	3,407	3,586	3,775

*ADMINISTRATOR currently works under an Employment Agreement, which reflects a different salary.

FULL TIME EMPLOYEE BENEFITS

Health Insurance: The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Dental Insurance: The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Life Insurance: The District provides life insurance for each regular full time employee.

Retirement: All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

Vacations: The District provides the following leave schedule for District full time employees.

1 - 3 years:	12 days or 96 hours annually	8 hours per month
3 - 8 years:	15 days or 120 hours annually	120 hours 10 hours per month
8 - 15 years:	20 days or 162 hours annually	13.5 hours per month
15 years:	24 days or 192 hours annually	16 hours per month

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

Admin. Leave: Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

Sick Leave: Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

Holidays:

Regular full time employees shall be entitled to holidays with pay as listed below:

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
 2022-2023 PART-TIME SALARY SCALE
 JULY 1, 2022 THROUGH DECEMBER 31, 2022

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
MAINTENANCE WORKER (P.T.)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR

***DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.**

Effective July 1st to Dec 31st 2022

Revised: 7/9/2022

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
 2022-2023 PART-TIME SALARY SCALE
 JANUARY 1, 2023 THROUGH JUNE 30, 2023

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
MAINTENANCE WORKER (P.T.)	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR

***DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.**

Effective January 1st to June 30, 2023

Revised: 7/9/2022

North Highlands Recreation and Park District
Program Fees and Charges Schedule

<u>RECREATION PROGRAMS</u>	<u>BEFORE SUBSIDY</u>	<u>AFTER SUBSIDY</u>
FACILITY RENTALS		
Freedom Park Picnic Rental <i>Aardvark & Roger Dickenson</i>	\$160.00	No subsidy
Freedom Park Picnic Rental <i>Constellation & Starfighter</i>	\$130.00	No subsidy
Freedom Park Picnic Rental <i>Liberator</i>	\$110.00	No subsidy
Capehart Gym Rental <i>Scoreboard Use</i> <i>Scorekeeper (additional staff)</i>	\$65.00 per hour 20.00 per hour 20.00 per hour	\$65.00 per hour 20.00 per hour 20.00 per hour
Ridgepoint Gym Rental	\$45.00 per hour	\$45.00 per hour
Community Center Rental <i>Private</i>	\$92.00 per hour	\$92.00 per hour
Community Center Rental <i>Non-Profit</i>	\$81.00 per hour	\$81.00 per hour
Recreation Center Rental <i>Private</i>	\$71.00 per hour	\$71.00 per hour
Recreation Center Rental <i>Non-Profit</i>	\$60.00 per hour	\$60.00 per hour
<u>Other Facility Rental Fees</u>		
Private Party Cleaning Fee <i>Community Center</i>	\$225.00	\$225.00
Private Party Cleaning Fee <i>Recreation Center</i>	\$150.00	\$150.00
Alcohol Use Fee <i>Community & Recreation Centers</i>	\$100.00	\$100.00
Non-Resident Fee <i>Community & Recreation Centers</i>	\$50.00	\$50.00
Second Building Monitor	\$20.00 per hour	\$20.00 per hour
Security Guard	\$40.00 per hour	\$40.00 per hour
Crab Feed (<i>Extra Dumpster Fee</i>)	\$75.00	\$75.00

North Highlands Recreation and Park District
Fees and Charges Schedule

CONTRACT CLASSES

Contract Classes are generally a percentage split between the District and the Contractor. Depending upon the type of class, location (district facility or private facility), lab fees and other related costs, the contract split can range from:

District: 20%	Contractor: 80%
30%	70%
40%	60%

2022/2023 FISCAL YEAR FINAL REVENUE BUDGET

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>
91910100	Secured Property Tax	1,159,644	1,252,744	1,252,744	1,448,539	1,528,978	1,630,700	1,630,700
91910200	Unsecured Prop. Tax	40,923	45,835	45,835	53,094	52,875	53,000	53,000
91910300	Sup. Prop. Tax	32,492	35,078	35,078	37,944	56,085	43,000	50,000
91910400	Prop Tax Sec Deliq	8,014	9,080	9,080	12,109	10,917	11,000	11,000
91910500	Prop Tax Sup Deliq	1,434	1,790	1,790	1,868	1,955	2,000	2,000
91910600	Prop Tax Unitary	8,818	8,441	8,441	8,697	9,278	9,300	9,300
91912000	Prop. Tax Sec. Redem.	61	50	50	103	139	0	0
91913000	Prop. Tax, Prior Unsec.	1,200	494	494	1,109	1,114	750	750
91914000	Penalty Cost Prop. Tax	229	233	233	409	667	400	400
91919600	RDA Residual	7,970	10,385	10,385	16,346	13,378	12,500	12,500
91919900	Taxes - Other	0	0	0	0.39	0	0	0
94941000	Interest Income	8,979	21,593	21,593	6,376	10,736	6,500	6,500
94942900	Building Rental	48,200	52,281	52,281	1,585	31,452	40,000	40,000
95952200	Homeowners Relief	12,842	12,810	12,810	12,946	12,935	13,000	13,000
95952900	In Lieu Tax	70,000	990,000	990,000	67,445	0	100,000	100,000
95953000	Misc. Revenue (ASES)	65,149	56,689	56,689	85,905	100,197	0	20,064
95953300	Redevelopment Funds	7,519	8,738	8,738	9,518	9,858	10,000	10,000
95959504	Fiscal Relief Special District	0	0	0	0	742,013	0	0
96964600	Recreation Fees & Charges	189,928	208,150	208,150	201,679	101,949	236,000	188,800
96969000	Leased Property	98,625	98,578	98,578	97,357	128,963	128,700	128,700
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	43,857	40,328	40,328	13,578	47,307	506,500	706,500
98987000	Debt Issue	0	0	0	0	0	0	0
9000	TOTAL	1,805,885	2,853,299	2,853,299	2,073,439	2,860,796	2,803,350	2,983,214
7400000	CARRY OVER*	273,971	273,971	273,971	381,390	1,432,956	1,150,979	1,432,956
	Unreserved Fund Balance	2,079,856	3,127,270	3,127,270	2,454,829	4,293,752	3,954,329	4,416,170
088L	Park Dedication Acct							14,210.71
5500000	Park Fees 346I							1,335,152.66
	District Reserve Acct							1,430,928.00

2022/2023 FISCAL YEAR FINAL EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>BUDGET 2021/2022</u>	<u>ACTUAL 2021/2022</u>	<u>PRELIMINARY 2022/2023</u>	<u>FINAL 2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	669,099	705,449	629,651	756,515	669,037	928,646	928,646	222,040	262,292	444,314
1122 Sal & Wages, PT	214,916	179,398	222,471	235,601	167,156	175,140	175,140	8,500	150,000	16,640
1210 Retirement	54,103	52,710	50,268	60,519	47,742	74,291	74,291	17,763	20,983	35,545
1220 OASDI	65,001	65,514	62,888	75,892	61,619	84,438	84,438	17,636	31,540	35,262
1230 Insurance	116,105	125,048	118,876	161,032	121,116	176,884	176,884	33,755	29,687	113,442
1240 Worker's Comp.	36,290	34,752	42,846	38,325	36,572	70,197	70,197	4,813	11,877	53,507
1250 Unemployment	6,863	5,525	5,439	10,890	3,427	9,262	9,262	490	6,230	2,542
1000 TOTAL	1,162,376	1,168,397	1,132,439	1,338,774	1,106,668.07	1,518,858	1,518,858	304,997	512,609	701,252
Services & Supplies										
2005 Adv/Leg	758	1,643	464	1,575	1,512	1,500	2,500	2,500	0	0
2022 Bks/Periodicals	251	151	146	150	146	150	150	150	0	0
2029 Bus & Conf Exp	3,219	3,283	705	23,500	20,548	8,000	8,000	6,000	2,000	0
2035 Educ & Trng	1,609	437	515	4,262	1,101	5,000	5,000	3,000	1,500	500
2039 Mileage	1,030	795	419	3,350	1,686	3,150	3,150	1,000	2,000	150
2051 Insurance	55,247	64,984	91,002	98,712	98,712	105,000	119,191	119,191	0	0
2061 Memberships	9,830	9,841	9,995	11,520	11,370	12,850	12,850	12,100	600	150
2076 Office Sups	9,371	9,745	6,870	9,300	9,442	10,000	10,000	8,500	1,000	500
2081 Postage Sups	4,705	2,597	0	1,000	698	2,250	2,250	750	1,500	0
2085 Printing sups	12,161	5,983	332	1,500	1,626	3,000	3,000	500	2,500	0
2104 Agri/Hort Sups	1,215	1,211	515	2,000	778	2,000	2,000	0	0	2,000
2111 Bldg Mtns Svcs	1,839	2,578	808	2,000	1,807	2,500	2,500	0	0	2,500
2112 Bldg Mtns Svcs	6,267	8,037	5,136	7,500	5,013	7,500	7,500	0	0	7,500
2122 Chemical Sups	1,124	757	767	4,000	441	2,500	2,500	0	0	2,500
2131 Elec Mtns Svc	3,400	22,862	3,037	4,000	1,079	3,000	3,000	0	0	3,000
2132 Elec Mtns Sup	751	1,760	656	2,000	0	1,000	1,000	0	0	1,000
2142 Land Imp sups	13,432	15,022	15,012	17,000	16,908	20,000	20,000	0	0	20,000
2162 Painting Sups	226	1,609	1,518	2,000	1,000	1,000	1,000	0	0	1,000
2168 Plumbing Sups	1,557	1,995	1,367	7,000	4,243	5,000	5,000	0	0	5,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	50,483	40,629	35,776	42,000	35,771	40,000	40,000	0	0	40,000
2192 Nat'l Gas	2,668	2,786	2,802	3,000	2,594	3,000	3,000	0	0	3,000
2193 Refuse	4,962	5,202	8,824	9,000	7,725	9,000	9,000	0	0	9,000
2195 Sewage	6,161	5,363	1,941	5,500	5,782	5,500	5,500	0	0	5,500
2197 Tele & Teleg	13,062	14,544	17,716	21,992	18,308	18,200	18,200	16,000	0	2,200
2198 Water	103,979	94,497	100,814	100,500	111,390	100,000	100,000	0	0	100,000
2205 Auto Mtns Svcs	7,553	6,424	8,208	12,000	15,661	12,000	12,000	0	0	12,000
2211 Constr Equip Mtns Svc	6,634	2,307	6,753	7,500	5,992	4,500	4,500	0	0	4,500
2226 Expend Tools	6,203	2,911	2,759	3,000	2,735	5,000	5,000	0	0	5,000
2236 Fuels & Lubes	15,605	12,415	11,244	17,500	12,144	16,000	16,000	0	0	16,000
2261 Off Equip Mtns Svc	6,848	8,063	4,729	11,900	10,723	10,900	17,900	17,900	0	0
2275 Rents & Leases	17,713	17,429	15,684	19,940	18,865	27,000	27,000	10,000	0	17,000
2281 Shop Equip Svc	726	684	1,072	1,200	682	1,200	1,200	0	0	1,200
2292 Other Equip Mtns Svcs	6,581	12,775	5,931	10,000	9,864	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	7,985	6,279	3,291	6,200	7,030	8,000	8,000	0	5,000	3,000
2322 Custodial Sup	15,423	15,453	15,177	16,000	13,702	14,000	14,000	0	0	14,000
2332 Food Sup	2,381	2,395	810	5,100	3,490	4,700	4,700	1,200	3,500	0
2444 Medical Sup	379	7,096	3,036	3,800	1,364	2,050	2,050	250	1,500	300
2505 Actg Svc	28,305	27,370	28,399	29,251	29,251	30,000	30,000	30,000	0	0
2531 Legal Svc	6,605	2,009	8,280	10,000	3,730	15,000	15,000	15,000	0	0
2591 Other Prof Svc	78,762	333,644	147,604	266,462	157,878	229,000	229,000	139,000	5,000	85,000
2813 BOE	0	-176	0	0	0	0	0	0	0	0
2819 Registration Svc	2,008	0	28,975	0	0	20,000	20,000	20,000	0	0
2851 Rec Svcs	7,784	5,069	1,204	8,000	6,982	20,000	20,000	0	0	0
2852 Rec Svcs	17,601	4,928	3,336	9,000	6,536	17,000	17,000	0	20,000	0
2871 Transportation	1,473	2,194	0	0	0	6,000	6,000	0	17,000	0
2880 PY Expend	0	0	0	0	0	0	0	0	6,000	0
2898 Other Oper Exp	13,383	9,994	1,555	16,100	7,078	16,100	16,100	16,100	0	0
2922 Mail/Post	0	0	0	0	0	0	0	0	0	0
2926 Central Stores	0	0	0	0	0	0	0	0	0	0
2000 TOTAL	559,259	797,574	605,185	837,314	673,384.63	839,550	861,741	419,141	69,100	373,500

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>										
4201 Building Imp.	85,609.00	29,683.00	0	75,000	65,314	35000	35,000	0	0	35,000
4202 Struct & Imp	<u>863,755</u>	<u>2,130</u>	<u>0</u>	<u>407,500</u>	<u>116,082</u>	<u>847,743</u>	<u>1,063,743</u>	<u>500,000</u>	<u>18,000</u>	<u>545,743</u>
4200 TOTAL	949,364	31,813	0	482,500	181,395	882,743	1,098,743	500,000	18,000	580,743
4303 Equip	3,484	14,591	32,572	65,000	62,820	77,000	77,000	7,000	0	70,000
4300 TOTAL	3,484	14,591	32,572	65,000	62,820	77,000	77,000	7,000	0	70,000
4000 TOTAL	952,848	46,404	32,572	547,500	244,215.43	959,743	1,175,743	507,000	18,000	650,743
TOTAL	2,674,483	2,012,376	1,770,196	2,723,588	2,024,268.13	3,318,151	3,556,342	1,231,138	599,709	1,725,495
CONTINGENCY	0	0	33,495	29,892	0	100,000	150,000			
RESERVE	0	0	0	0	0	536,178	709,828			
	2,674,483	2,012,376	1,803,691	2,753,480	2,024,268.13	3,954,329	4,416,170			

FINAL BUDGET FY2022/2023 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

	<u>ADMINISTRATOR - LARRY (ANNV 3/31)</u>					
{10917}	\$5,038.62	X	27	PAY PERIODS =	\$136,042.74	
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$142,815

	<u>ADMINISTRATIVE SERVICES MGR - STEP 3 - TERRI (ANNIV. 1/1)</u>					
{6319}	\$2,916.46	X	27	PAY PERIODS =	\$ 78,744.42	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$79,224

Total Full Time Salaries **\$222,039**

BOARD MEMBERS STIPEND

17	Meetings x	5	Directors x \$100/Mtg=	\$8,500.00		
	Total Board Members Stipend				\$8,500	\$8,500

TOTAL ADMINISTRATION SALARIES **\$230,539**

ADMINISTRATION BENEFITS

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$17,763
2	\$222,039	X	8.000%	=	\$17,763.09	

	<u>OASDI</u>					\$17,636
	\$230,539	X	7.65%	=	\$17,636.20	

INSURANCE \$33,755

	<u>Medical</u>					
	\$2,481.50	x		7 MOS =	\$17,370.50	
	\$2,729.65			5 MOS =	\$13,648.25	
ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>	
					\$31,498.75	

	<u>Dental</u>					
	\$88.00	x	2x	6 MOS =	\$1,056.00	
	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>	
					\$2,256.00	

WORKER'S COMP \$4,813

	\$79,224	x	0.41%	=	\$324.82	
	\$151,315	x	2.29%	=	<u>\$3,465.12</u>	
					\$3,789.94	

Experience Modification				x	<u>1.27</u>	
					\$4,813.22	

	<u>UNEMPLOYMENT</u>					\$490
	\$14,000	x	3.50%	=	\$490.00	

Total Administration Benefits **\$74,457**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$304,997**

FINAL BUDGET FY2022/2023 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 4 (Anniv. 7/1) (Hired 10/9)

{7207}	\$3,326.31	x	27	PAY PERIODS =	\$89,810.37	90,290
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION SUPERVISOR - (RACHEL) STEP 3 (Anniv. 7/1) (Hired 11/12)

{5537}	\$2,555.54	x	27	PAY PERIODS =	\$68,999.58	69,480
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION COORDINATOR - STEP 3

{4231}	\$1,952.77	x	27	PAY PERIODS =	\$52,724.79	53,205
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

OFFICE ASSISTANT - STEP 3

{3919}	\$1,808.77	x	27	PAY PERIODS =	\$48,836.79	49,317
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries **\$262,292**

PART TIME RECREATION \$150,000

PART TIME RECREATION-ASES \$0

Total Part Time Salaries **\$150,000**

TOTAL RECREATION SALARIES **\$412,292**

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
4	\$262,292	x	8.000%	=	\$20,983.32	\$20,983

	<u>OASDI</u>					
	\$412,292	x	7.65%	=	\$31,540.30	\$31,540

INSURANCE \$29,687

Medical

4	\$2,013.98	x		7 MOS =	\$14,097.86	
---	------------	---	--	---------	-------------	--

4	\$2,215.38	x		5 MOS =	<u>\$11,076.90</u>	
---	------------	---	--	---------	--------------------	--

\$25,174.76

Dental

4	\$ 88.00	x		6 MOS =	\$2,112.00	
---	----------	---	--	---------	------------	--

4	\$ 100.00	x		6 MOS =	<u>\$2,400.00</u>	
---	-----------	---	--	---------	-------------------	--

\$4,512.00

WORKER'S COMP

	\$412,292	x	2.26%	=	\$9,317.79	\$11,877
--	-----------	---	-------	---	------------	----------

(VOL.)	\$1,500	x	2.26%	=	<u>\$33.90</u>	
--------	---------	---	-------	---	----------------	--

\$9,351.69

	Experience Modification			x	<u>1.27</u>	
--	-------------------------	--	--	---	-------------	--

\$11,876.64

$$\frac{\text{UNEMPLOYMENT}}{\$178,000} \times 3.50\% = \$6,230.00 \quad \$6,230$$

Total Recreation Benefits **\$100,317**

TOTAL RECREATION SALARIES AND BENEFITS **\$512,609**

FINAL BUDGET FY2022/2023 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

<u>PARK SUPERINTENDENT - (SCOTT) STEP 4 (7/1)</u>						
{7483}	\$3,453.69	X	27	PAY PERIODS =	\$93,249.63	\$93,730
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
<u>PARK SUPERVISOR - (SERGIO) STEP 4 (7/1)</u>						
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
<u>PARK SUPERVISOR - STEP 4</u>						
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
<u>MAINTENANCE WORKER II - STEP 3</u>						
{3997}	\$1,844.77	X	27	PAY PERIODS =	\$49,808.79	\$50,289
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>						
{3775}	\$1,742.31	X	8	PAY PERIODS =	\$13,938.48	\$14,058
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>	
<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>						
{3775}	\$1,742.31	X	27	PAY PERIODS =	\$47,042.37	\$47,522
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
<u>MAINTENANCE PERSON - (STEVE) STEP 4 (ANNV. 7/1)</u>						
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>	
<u>MAINTENANCE PERSON - SIMMONS - STEP 4 (ANNV. 7/1)</u>						
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
Total Full Time Salaries						\$444,314

PART TIME SALARIES

<u>PART TIME MAINTENANCE WORKER</u>						
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0
<u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>						
	\$16.00	x	20 hours per week	x 52 weeks	<u>\$16,640.00</u>	\$16,640
Total Part Time Salaries						\$16,640

TOTAL MAINTENANCE SALARIES **\$460,954**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
8	\$444,314	x	8.000%	=	\$35,545.09	\$35,545
	<u>OASDI</u>					
	\$460,954	x	7.65%	=	\$35,262.95	\$35,263
	<u>INSURANCE</u>					\$113,442
	<u>Medical</u>					
8	\$6,962.24	x		7 MOS =	\$48,735.68	
8	\$7,658.46	x		5 MOS =	<u>\$53,609.22</u>	
					\$102,344.90	
1	\$579.58	x		2 MOS =	\$1,159.16	
1	\$637.54	x		1 MOS =	<u>\$637.54</u>	
					\$1,796.70	
	<u>Dental</u>					
8	\$ 88.00	x	7x	6 MOS =	\$4,224.00	
8	\$ 100.00	x	7x	6 MOS =	<u>\$4,800.00</u>	
					\$9,024.00	
1	\$ 88.00	x	1x	2 MOS =	\$176.00	
1	\$ 100.00	x	1x	1 MOS =	<u>\$100.00</u>	
					\$276.00	
	<u>WORKER'S COMP</u>					
	\$460,954	x	9.14%	=	\$42,131.16	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$42,131.16	
	Experience Modification			x	<u>1.27</u>	
					\$53,506.57	\$53,507
	<u>UNEMPLOYMENT</u>					
	\$72,640.00	x	3.50%	=	\$2,542.40	\$2,542
	Total Maintenance Benefits					\$240,299
TOTAL MAINTENANCE AND BENEFITS						\$701,252

**ADMINISTRATION
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	2,500	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	6,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	3,000	Board and Staff Training
2039	Empl Trans-Mileage	1,000	Board and Administrator mileage reimb.
2051	Insurance	119,191	District liability insurance (CAPRI)
2061	Memberships	12,100	CPRS, CARPD, CSDA and LAFCo
2076	Office Supplies	8,500	Office supplies and equipment
2081	Postage	750	Postage (Stamps)
2085	Printing	500	Letterhead and other printing needs
2197	Telephone/Teleg	16,000	Phone service and Comcast
2261	Office Equip Mtnc	17,900	Service/repairs for office equipment
2275	Rents & Leases	10,000	Copier, Phone and County (Compass)
2332	Food Supplies	1,200	Coffee, supplies for interviews & District events
2444	Medical Supplies	250	District medical supplies
2505	Accounting Svc	30,000	District audit fees and County Admini Fees
2531	Legal Services	15,000	BKS Legal Service
2591	Other Prof Services	139,000	Software costs (Adobe/Zoom/Microsoft, Streamline(web page)(2400), Board Recording (1200)ASCAP, Consultants); ADA Transition Plan(\$20000); Master Plan (90,000)
2819	Registration Svcs	20,000	Election Cost
2898	Other Oper Exp	16,100	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	419,141	
Fixed Assets			
4202	Struct & Imp	500,000	Sierra Creek - Prop 68 (General Fund)
4303	Office Equipment	7,000	Commercial Storage Stands
4000	TOTAL	507,000	
	GRAND TOTAL:	926,141	

**RECREATION
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	2,000	Conference
2035	Educ/Trng	1,500	Employee education training programs
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	600	Superintendent/Supervisor CPRS
2076	Office Sups	1,000	Office supplies and small equipment
2081	Postage	1,500	No funds requested
2085	Printing	2,500	Mailers, flyers and other
2314	Clothing	5,000	Staff and program participant shirts
2332	Food Sups	3,500	Camp BBQ's, senior events/trainings
2444	Medical Sups	1,500	First aid supplies
2591	Other Prof Svcs	5,000	Program banners/computer software (staff scheduling, marketing/editing)
2851	Recreation Svcs	20,000	Program vendors, presenters, services and event attractions
2852	Recreation Sups	17,000	Programs supplies, crafts, equipment, periodicals, score books, award, etc.
2871	Transportation	6,000	No funds requested
2000	TOTAL	69,100	
Fixed Assets			
4202	Struct & Imp	18,000	Kiosk
4000	TOTAL	18,000	
	GRAND TOTAL:	87,100	

**MAINTENANCE
FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	150	Superintendent mileage reimbursement
2061	Memberships	150	CPRS Superintendent/Facilities Suprv
2076	Office Supplies	500	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,500	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	2,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	3,000	Mechanical repairs
2132	Elec Sys Sup	1,000	Light fixtutes, light bulbs, etc.
2142	Land Imp Sup	20,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,000	Interior/exterior paint projects
2168	Plumbing	5,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	40,000	All indoor and outdoor facilities
2192	Nat'l Gas	3,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	9,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,500	District facilities and buildings
2197	Telephone	2,200	Internet Service (Capehart/Corp Yard)
2198	Water	100,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet chages for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	4,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	5,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	16,000	District fuel costs
2275	Rents & Leases	17,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	10,000	Playground equipment replacement parts
2314	Clothing	3,000	Staff clothing and boots
2322	Custodial Sups	14,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	85,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	TOTAL	373,500	

FINAL BUDGET FY2022/2023 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	35,000	Community Center HVAC
4202	Structure Improvement	545,743	Ridgepoint/Chardonnay Park Playground (\$192,243 GF Budget/\$100,000 Dev. Impact Fee); Capehart (Prop68 Per Capita \$205,000); Park Pathway (\$10,000); Ridgepoint Park Fencing (\$10,000); Capehart repairs (\$5,000); Larchmont Park Equipment (\$7,500); Tuff Shed (16,000)
4303	Equipment	70,000	Portable Trailer Grill (\$30,000); Park Security Cameras (3x\$10,000); Table & Charis Replacement (\$10,000);
4000	TOTAL FIXED ASSETS	650,743	
	GRAND TOTAL:	1,024,243	