

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FINAL GENERAL FUND BUDGET FY 2020-2021

August 13, 2020,

Honorable Chairperson and Members of the Board of Directors,

Attached you will find the proposed FY2020-2021 Final General Fund Budget. The Final Budget provides a comprehensive overview of expenditures and revenues for the Maintenance, Recreation and Administration Divisions and the Fees and Charges Schedule.

Prior to this date, the Budget, Finance and Audit Committee headed by Chairperson Alan Matré and Member Marquez III met to review the Final "Draft" Budget. The committee is responsible for reviewing the budget prior to presentation to the Board of Directors.

KEY BUDGET FEATURES

Employees

- Due to one full time employee layoff in March 2020, the district maintains a workforce of 12 full time employees.
- The budget does not reflect salary adjustments (COLA) for full time employees.

Revenues

- Due to COVID-19, projected non-property related tax revenues have been significantly reduced.
- Because the district participates in the Teeter Plan with Sacramento County, the district anticipates that revenues will remain flat through the budget year.
- The district is working with the local school district to participate in the Distance Learning Program which would provide a new revenue source.

Expenditures

- The district has significantly reduced expenditures where possible. However, basic or core services remain in place.
- The district is an agency member of CAPRI (California Association of Park and Recreation Indemnity), which is a JPA of California. CAPRI provides self-insurance and related services to members of California Association of Recreation and Park District (CARPD). As a result of multi-million dollar claims resulting from catastrophic events (CA and nationally) in the last several years, all member agencies, including NHRPD, are experiencing significantly higher premium rate increases, especially on property loss and physical damage. As a result, CAPRI is having to increase member premiums to help offset million dollar claims.
- In a cost savings measure, the district has had to eliminate one full time position (Office Assistant) and a few part time or seasonal employees as part of the budget.

New Equipment and Capital Improvement Projects

- No new large equipment purchase are anticipated in the budget.
- No capital improvement projects (CIP) are planned for this fiscal year

Contingency Fund

- Included in the budget is a \$200,000 Contingency Fund. The purpose of the contingency budget is for the district to have funds available to deal with unexpected financial problems that may occur. Normally the district's contingency fund is set at \$50-75,000; however, because of the many financial unknowns associated with Covid-19, a decision was made to significantly increase the contingency fund to a higher level.

District Reserve Balances

▪ Developer Impact Fees (Park Fees 346I)	\$1,001,600	a
▪ District Reserve Account	936,117	b
▪ Contingency Fund	200,000	c
▪ Park Dedication Account 088L	14,008	d
▪ ADA (Americans with Disabilities Account)	9,765	e

a – Developer Impact Fees are fees that are imposed by a local government on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development.

b – District Reserve Account is a non-restricted fund that the district sets aside to finance operating activities in the event of unexpected and negative impacts to the operating budget.

c – Contingency Fund is a non-restricted fund available to the district to have readily available funds to deal with unexpected financial problems that may occur. This could include revenue loss or unknown or unplanned budget expenditures.

d – Park Dedication Account 008L is an older district development account. Funds can be used in a similar way as Developer Impact Fees.

e – ADA Account is an older district account originated many years ago in which additional recreation fees were attached to a program fee. ADA fees generated from this program were designed to be used to help offset future ADA improvements.

Respectfully,


Larry Mazzuca
Administrator

2020/2021 FISCAL YEAR FINAL REVENUE

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2015/2016</u>	<u>ACTUAL</u> <u>2016/17</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>PRELIMINARY</u> <u>2020/2021</u>	<u>FINAL</u> <u>2020/2021</u>
91910100	Secured Property Tax	1,023,333.41	1,076,086.73	1,159,644.39	1,252,744.22	1,354,620.38	1,331,622	1,354,620
91910200	Unsecured Prop. Tax	40,104.24	40,276.30	40,923.04	45,835.04	50,392.30	50,000	50,000
91910300	Sup. Prop. Tax	20,631.74	25,002.35	32,492.05	35,078.45	36,611.13	35,000	35,000
91910400	Prop Tax Sec Deliq	9,225.44	7,717.79	8,013.78	9,079.64	9,251.35	9,251	9,251
91910500	Prop Tax Sup Deliq	799.27	1,231.12	1,433.99	1,789.84	1,989.19	1,989	1,989
91910600	Prop Tax Unitary	8,252.22	8,588.55	8,817.94	8,441.21	8,584.82	8,000	8,500
91912000	Prop. Tax Sec. Redem.	24.60	66.46	60.68	50.19	65.08	0	0
91913000	Prop. Tax, Prior Unsec.	962.46	582.66	1,199.76	494.01	652.30	500	600
91914000	Penalty Cost Prop. Tax	224.90	190.90	228.89	233.44	225.08	0	0
91919600	RDA Residual	12,711.55	6,644.60	7,970.38	10,385.26	12,254.85	3,000	12,250
94941000	Interest Income	1,836.94	8,726.78	8,979.39	21,592.79	17,511.91	7,000	15,000
94942900	Building Rental	32,323.76	0.00	48,200.00	52,280.75	35,115.75	40,000	35,000
95952200	Homeowners Relief	12,766.92	12,731.62	12,841.89	12,810.40	12,895.42	11,000	11,000
95952900	In Lieu Tax	0.00	0.00	70,000.00	990,000.00	19,101.92	60,000	70,000
95953000	Misc. Revenue (ASES)	65,103.36	62,323.00	65,149.20	56,689.26	69,574.94	75,348	75,348
95953100	Aid to Local Government	0.00	0.00	0.00	0.00	0.00	0	0
95953300	Redevelopment Funds	23,491.28	5,496.79	7,519.18	8,738.22	9,237.17	4,800	9,200
95956900	State Aid	0.00	0.00	0.00	0.00	0.00	0	0
96964600	Recreation Fees & Charges	161,016.66	201,138.44	189,928.22	208,149.95	141,529.49	150,000	125,000
96969000	Leased Property	103,516.00	108,475.20	98,625.20	98,578.20	122,317.00	110,000	100,000
91919300	Tax, Sales	0.00	0.00	0.00	0.00	0.00	0	0
97979000	Revenue, Other	135,122.33	192,824.52	43,857.23	40,328.46	11,554.35	8,000	8,000
98987000	Debt Issue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0</u>
9000	TOTAL	1,651,447.08	1,758,103.81	1,805,885.21	2,853,297.33	1,913,484.43	1,905,510	1,920,758
7400000	CARRY OVER*							
7400000	Unreserved Fund Balance	250,393.52	339,030.03	273,971.06	273,971.00	365,074.67	324,107	365,075.00
		1,901,840.60	2,097,133.84	2,079,856.27	3,127,268.33	2,278,559.10	2,229,617	2,285,833
088L	Park Dedication Acct						13,891	14,008.00
5500000	Park Fees 3461						1,065,100.02	995,100.02
	District Reserve Acct						649,210.00	936,138.00

2020/2021 FISCAL YEAR PRELIMINARY BUDGET EXPENDITURE

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>BUDGET 2019/2020</u>	<u>ACTUAL 2019/2020</u>	<u>PRELIM 2020/2021</u>	<u>FINAL 2020/2021</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	604,311	631,662	681,934	739,978	705,449.31	674,384	663,945	170,412	120,840	372,693
1122 Sal & Wages, PT	180,406	190,741	202,080	243,656	179,398.27	166,940	166,940	8,500	143,440	15,000
1210 Retirement	47,554	45,266	54,103	59,198	52,710.14	53,951	53,115	13,633	9,667	29,815
1220 OASDI	58,382	60,959	65,001	75,057	65,514.38	64,361	63,563	13,687	20,217	29,659
1230 Insurance	106,032	106,303	116,105	143,681	125,048.32	137,790	133,769	30,933	13,494	89,342
1240 Worker's Comp.	49,481	39,515	36,290	33,839	34,751.75	43,363	44,661	2,652	5,394	36,615
1250 Unemployment	<u>9,100</u>	<u>8,268</u>	<u>6,863</u>	<u>12,400</u>	<u>5,525.27</u>	<u>8,205</u>	<u>8,205</u>	<u>490</u>	<u>5,510</u>	<u>2,205</u>
1000 TOTAL	1,055,266	1,082,714	1,162,376	1,307,809	1,168,397.44	1,148,994	1,134,198	240,307	318,562	575,329
Services & Supplies										
2005 Adv/Leg	1,936	1,126	758	1,300	1,643.46	1,300	1,300	1,300	0	0
2022 Bks/Periodicals	149	151	251	255	150.74	255	255	255	0	0
2029 Bus & Conf Exp	7,428	4,271	3,219	6,500	3,282.94	2,000	2,000	1,500	500	0
2035 Educ & Trng	1,598	3,448	1,609	2,500	437.29	1,500	1,500	0	1,000	500
2039 Mileage	936	1,332	1,030	1,500	794.53	1,500	1,500	300	1,000	200
2051 Insurance	47,336	48,893	55,247	64,984	64,984.00	64,984	91,002	91,002	0	0
2061 Memberships	8,318	8,528	9,830	9,900	9,841.00	9,900	9,900	9,300	300	300
2076 Office Sups	7,311	8,747	9,371	10,200	9,745.16	7,950	7,950	7,000	750	200
2081 Postage Sups	6,543	5,097	4,705	7,600	2,596.80	2,600	2,600	1,100	1,500	0
2085 Printing sups	13,370	12,184	12,161	12,700	5,983.14	6,750	6,750	750	6,000	0
2104 Agri/Hort Sups	975	865	1,215	2,500	1,211.35	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	2,236	2,160	1,839	2,500	2,578.23	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	4,914	7,458	6,267	9,300	8,036.74	7,500	7,500	0	0	7,500
2122 Chemical Sups	1,859	2,548	1,124	4,000	756.96	4,000	4,000	0	0	4,000
2131 Elec Mtnc Svc	2,150	3,115	3,400	24,000	22,862.05	4,000	4,000	0	0	4,000
2132 Elec Mtnc Sup	850	1,615	750	2,000	1,759.95	2,000	2,000	0	0	2,000
2142 Land Imp sups	17,056	13,825	13,432	15,000	15,021.54	15,000	15,000	0	0	15,000
2162 Painting Sups	364	1,253	226	2,000	1,608.93	2,000	2,000	0	0	2,000
2168 Plumbing Sups	2,193	2,911	1,557	4,800	1,995.09	4,800	4,800	0	0	4,800

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2191 Electricity	47,221	52,824	50,483	51,000	40,629.06	49,000	49,000	0	0	49,000
2192 Nat'l Gas	1,545	1,359	2,668	3,000	2,786.39	3,000	3,000	0	0	3,000
2193 Refuse	14,188	9,410	4,962	5,500	5,202.10	5,500	5,500	0	0	5,500
2195 Sewage	5,841	6,005	6,161	6,200	5,363.12	6,200	6,200	0	0	6,200
2197 Tele & Teleg	17,323	13,327	13,062	13,780	14,543.61	15,400	15,400	13,500	0	1,900
2198 Water	79,704	89,781	103,979	92,000	94,497.13	75,000	75,000	0	0	75,000
2205 Auto Mtnc Svcs	12,295	11,551	7,553	12,000	6,423.68	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	2,440	5,460	6,634	7,500	2,306.87	7,500	7,500	0	0	7,500
2226 Expend Tools	1,928	2,042	6,203	3,000	2,911.17	3,000	3,000	0	0	3,000
2236 Fuels & Lubes	9,449	10,892	15,605	16,000	12,415.15	16,000	16,000	0	0	16,000
2261 Off Equip Mtnc Svc	12,031	7,325	6,848	9,000	8,063.05	8,000	8,000	8,000	0	0
2275 Rents & Leases	9,196	17,069	17,713	18,500	17,428.80	18,500	18,500	9,500	0	9,000
2281 Shop Equip Svc	995	692	726	1,000	684.49	1,000	1,000	0	0	1,000
2292 Other Equip Mtnc Sup:	4,545	6,394	6,581	15,420	12,775.15	7,000	7,000	0	0	7,000
2314 Cloth & Per Sups	7,162	7,683	7,985	8,300	6,278.92	4,800	4,800	0	3,000	1,800
2322 Custodial Sup	14,830	16,626	15,423	16,000	15,452.52	16,000	16,000	0	0	16,000
2332 Food Sup	1,837	2,419	2,381	3,500	2,395.29	1,100	1,100	600	500	0
2444 Medical Sup	310	478	379	8,000	7,096.11	800	2,800	2,000	500	300
2505 Actg Svc	22,787	25,812	28,305	26,580	27,369.92	27,750	27,750	27,750	0	0
2531 Legal Svc	13,564	9,811	6,605	10,000	2,008.75	10,000	10,000	10,000	0	0
2591 Other Prof Svc	40,315	79,579	78,762	367,299	333,644.47	141,700	154,700	80,700	4,000	70,000
2813 BOE	0	362	0	0	-176.40	0	0	0	0	0
2819 Registration Svc	1,669	0	2,008	0	0	20,000	20,000	20,000	0	0
2851 Rec Svcs	10,145	11,069	7,784	8,000	5,068.69	5,000	5,000	0	5,000	0
2852 Rec Svcs	3,023	3,927	17,601	15,000	4,928.45	9,000	9,000	0	9,000	0
2871 Transportation	1,468	1,452	1,473	3,800	2,194.00	1,800	1,800	0	1,800	0
2880 PY Expend	0	0	0	0	0	0	0	0	0	0
2898 Other Oper Exp	8,695	11,163	13,383	16,100	9,993.89	16,100	16,100	16,000	0	100
2000 TOTAL	472,028	534,039	559,259	920,018	797,574.28	623,689	664,707	300,557	34,850	329,300

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<u>FIXED ASSETS</u>										
4201 Building Imp.		89,290.07	85,609	75,000	29,683.00	0	0	0	0	0
4202 Struct & Imp	49,382	0	863,755	31,000	2,130.43	0	0	0	0	0
4200 TOTAL	49,382	89,290	949,364	106,000	31,813.43	0	0	0	0	0
4303 Equip	40,045	-2,073	3,484	15,400	14,591.05	0	0	0	0	0
4300 TOTAL	40,045	-2,073	3,484	15,400	14,591.05	0	0	0	0	0
4000 TOTAL	89,427	87,217	952,848	121,400	46,404.48	0	0	0	0	0
TOTAL	1,616,721	1,703,970	2,674,483	2,349,227	2,012,376.20	1,772,683	1,798,905	540,865	353,412	904,629
CONTINGENCY	0	0	8,100	33,480	33,480.00	200,000	200,000			
RESERVE	0	0	0	0	0	256,935	286,928			
	1,616,721	1,703,970	2,682,583	2,382,707	2,045,856.20	2,229,618	2,285,833			

FINAL 2019/2020 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

	<u>ADMINISTRATOR - LARRY (ANNV 3/31)</u>					
{9141}	\$4,218.92	X	26	PAY PERIODS =	\$109,691.92	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$110,172
	<u>ADMINISTRATIVE SERVICES MGR - STEP 4 - TERRI (ANNIV. 1/1)</u>					
{4980}	\$2,298.46	X	26	PAY PERIODS =	\$ 59,759.96	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$60,240
	<u>OFFICE ASSISTANT - STEP 4 - CINDI (Anniv. 7/1/18) (Hired 11/4/18)</u>					
{4072}	\$0.00	X	26	PAY PERIODS =	\$0.00	\$0

Total Full Time Salaries **\$170,412**

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 **\$178,912**

ADMINISTRATION BENEFITS

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$13,633
2	\$170,412	X	8.000%	=	\$13,632.95	

<u>OASDI</u>						\$13,687
\$178,912	X	7.65%	=	\$13,686.76		

INSURANCE \$30,933

	<u>Medical</u>					
	\$2,255.78	x		7 MOS =	\$15,790.46	
	\$2,481.36			5 MOS =	\$12,406.80	
ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>	
					\$28,677.26	

	<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 \$2,652

\$60,240	x	0.41%	=	\$246.98	
\$118,672	x	2.31%	=	<u>\$2,741.32</u>	
				\$2,988.31	

Experience Modification			x	<u>0.87</u>	
				\$2,652.33	

UNEMPLOYMENT \$490

\$14,000	x	3.50%	=	\$490.00	
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Total Administration Benefits **\$61,395**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$240,307**

FINAL 2019/2020 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 5 (10/19)

{5688}	\$2,625.23	X	26	PAY PERIODS =	\$68,255.98	68,736
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION SUPERVISOR - (SARAH) STEP 4 (ANNV. 10/9 annv.)

{4302}	\$1,985.54	X	26	PAY PERIODS =	\$51,624.04	52,104
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries **\$120,840**

PART TIME RECREATION \$75,000

PART TIME RECREATION-ASES \$68,440

Total Part Time Salaries **\$143,440**

TOTAL RECREATION SALARIES **\$264,280**

RECREATION BENEFITS

EMPLOYEE RETIREMENT

2	\$120,840	x	8.000%	=	\$9,667.20	\$9,667
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OASDI

	\$264,280	x	7.65%	=	\$20,217.42	\$20,217
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INSURANCE

Medical

2	\$899.06	x		7 MOS =	\$6,293.42	
2	\$988.97	x		5 MOS =	<u>\$4,944.85</u>	
					\$11,238.27	

Dental

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

WORKER'S COMP

	\$264,280	x	2.31%	=	\$6,104.87	\$5,394
(VOL.)	\$1,500	x	2.31%	=	<u>\$34.65</u>	

\$6,139.52

Experience Modification x 0.87
\$5,393.88

UNEMPLOYMENT

	\$157,440	x	3.50%	=	\$5,510.40	\$5,510
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Total Recreation Benefits **\$54,281**

TOTAL RECREATION SALARIES AND BENEFITS **\$318,562**

FINAL 2020/2021 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u>						
{6271}	\$2,894.31	X	26	PAY PERIODS =	\$75,252.06	\$75,732	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>PARK SUPERVISOR - (SERGIO) STEP 5 (1/1)</u>						
{4980}	\$2,298.46	X	26	PAY PERIODS =	\$59,759.96	\$60,240	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>FACILITY MAINTENANCE SUPERVISOR - (SEAN) STEP 5 - (ANNV. 10/16)</u>						
{5625}	\$2,596.15	X	26	PAY PERIODS =	\$67,499.90	\$67,980	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>PARK FOREMAN - (DOUG) STEP 5 - (ANNIV 6/25)</u>						
{3784}	\$1,746.46	X	7	PAY PERIODS =	\$12,225.22	\$12,505	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 7 MONTHS =	<u>\$280.00</u>		
	<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>						
{3450}	\$1,592.31	X	26	PAY PERIODS =	\$41,400.06	\$41,880	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>						
{3450}	\$1,592.31	X	26	PAY PERIODS =	\$41,400.06	\$41,880	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>MAINTENANCE PERSON - (STEVE) STEP 2 (ANNV. 7/1)</u>						
{2980}	\$1,375.30	X	26	PAY PERIODS =	\$35,757.80	\$36,238	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>MAINTENANCE PERSON - (ADAM) STEP 2 (ANNV. 12/9)</u>						
{2980}	\$1,375.30	X	26	PAY PERIODS =	\$35,757.80	\$36,238	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	Total Full Time Salaries						\$372,693

PART TIME SALARIES

	<u>PART TIME MAINTENANCE WORKER</u>						
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0	
	<u>FREEDOM PARK MONITOR -</u>						
	\$0.00	X	16 HRS PER WEEK	X 35 WEEKS =	\$0.00	\$0	
	<u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>					\$15,000.00	\$15,000
	Total Part Time Salaries						\$15,000

TOTAL MAINTENANCE SALARIES **\$387,693**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
8	\$372,693	x	8.000%	=	\$29,815.43	\$29,815
	<u>OASDI</u>					
	\$387,693	x	7.65%	=	\$29,658.50	\$29,659
	<u>INSURANCE</u>					
	<u>Medical</u>					\$89,342
7	\$5,275.83	x		7 MOS =	\$36,930.81	
7	\$5,803.41	x		5 MOS =	<u>\$40,623.87</u>	
					\$77,554.68	
1	\$1,166.37	x		2 MOS =	\$2,332.74	
1	\$1,283.01	x		1 MOS =	<u>\$1,283.01</u>	
					\$3,615.75	
	<u>Dental</u>					
7	\$ 88.00	x	7x	6 MOS =	\$3,696.00	
7	\$ 100.00	x	7x	6 MOS =	<u>\$4,200.00</u>	
					\$7,896.00	
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>					
	\$387,693	x	10.84%	=	\$42,025.91	\$36,615
(VOL.)	\$0	x	10.84%	=	<u>\$0.00</u>	
					\$42,025.91	
	Experience Modification			x	<u>0.87</u>	
					\$36,615.04	
	<u>UNEMPLOYMENT</u>					
	\$63,000.00	x	3.50%	=	\$2,205.00	\$2,205
	Total Maintenance Benefits					\$187,636
	TOTAL MAINTENANCE AND BENEFITS					\$575,329

**ADMINISTRATION
FINAL 2020/2021 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,300	Preliminary budget notice, misc. ads
2022	Books/Periodicals	255	Poster Compliance and CSDA Sample Policy Handbook updates
2029	Bus./Conf Exp	1,500	Board and Staff workshops & Confernces
2035	Educ/Trng.	0	Staff Training
2039	Empl Trans-Mileage	300	Employee reimbursement
2051	Insurance	91,002	District liability insurance
2061	Memberships	9,300	CARPD:CSDA:CPRS:ASCAP
2076	Office Supplies	7,000	District office supplies, printers, office furniture
2081	Postage	1,100	Postage
2085	Printing	750	Letterhead & receipts.
2197	Telephone/Teleg	13,500	Phone serv. & Comcast
2261	Office Equip Mtn	8,000	Duplicator:Computer Monthly Serv:Repairs:Computer/Printer,IPAD
2275	Rents & Leases	9,500	Telephone Lease:Copier Lease:Compass fees
2332	Food Supplies	600	Coffee/Employee activities and other supplies
2444	Medical Supplies	2,000	Santizing Supplies
2505	Accounting Svc	27,750	Audit:Cty Admin Fees
2531	Legal Services	10,000	Legal Services
2591	Other Prof Services	80,700	LAFCO:Cable:Levies:Consultants:ASCAP:CEQA 70,000 (park in-lieu), CEQA filing fee
2819	Registration Svcs	20,000	Election
2898	Other Oper Exp	16,000	Imprest Cash:Visa/Active Net Charges
2000	TOTAL	300,557	
Fixed Assets			
4303	Office Equipment	0	
4000	TOTAL	0	
	GRAND TOTAL:	300,557	

**RECREATION
FINAL 2020/2021 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	500	Rec. Supervisor CPRS Conference/others
2035	Educ/Trng	1,000	
2039	Empl Trans	1,000	
2061	Memberships	300	CPRS (2)
2076	Office Sups	750	Supplies
2081	Postage	1,500	Recreation Guides
2085	Printing	6,000	Recreation Guides
2314	Clothing	3,000	
2332	Food Sups	500	
2444	Medical Sups	500	
2591	Other Prof Svcs	4,000	
2851	Recreation Svcs	5,000	
2852	Recreation Sups	9,000	
2871	Transportation	1,800	Camps and Trip transportation
2000	TOTAL	34,850	
<u>Fixed Assets</u>			
4201	Office Equipment	0	BUILDING IMPROVEMENTS
4000	TOTAL	0	

**MAINTENANCE
FINAL 2020/2021 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2035	Educ/Trng	500	CPRS Conference (2):Staff Maintenance Training
2039	Empl Trans	200	Maintenance Superintendent/staff
2061	Memberships	300	CPRS(2)
2076	Office Supplies	200	Supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,500	
2112	Bldg Mtnc Sups	7,500	Building Supplies
2122	Chemical Sups	4,000	Fertilizers
2131	Elec Sys Svc	4,000	HVAC/Mechanical repairs
2132	Elec Sys Sup	2,000	LED lighting conversion
2142	Land Imp Sup	15,000	Fibar (Playground material)
2162	Paint Sups	2,000	
2168	Plumbing	4,800	Replacing toilets and installing hand dryers
2191	Electricity	49,000	Electricity (parks.lights.bldgs)
2192	Nat'l Gas	3,000	District,Capehart;Strizek
2193	Refuse	5,500	Trash removal;dump station
2195	Sewer	6,200	Watt. Shop. Brock, and Memorial;Capehart;Perrin
2197	Telephone	1,900	Internet Service
2198	Water	75,000	Park & Buildings
2205	Auto Mtnc Svc	12,000	Oil changes;smog:Tune-ups & Repairs, Batteries, plugs, filters, tires, misc.
2206	Auto Mtnc Sups	0	Combined with 2205
2211	Constr Equip Svc	7,500	Mower/tractor repairs:Supplies for repair of mower & tractor
2212	Constr Equip Sup	0	
2226	Expend Tools	3,000	Line trimmer:Blowers:Hedge Trimmer:Clippers.Mower :Small Tools
2236	Fuels & Lubes	16,000	District fuel costs
2275	Rents & Leases	9,000	CPP Security;Fire Alarm;Water;Equip Rental
2281	Shop Equip Svc	1,000	Small Tool Repairs
2292	Other Equip Sups	7,000	Safety, Playground Equipment Parts
2314	Clothing	1,800	Staff Shirts;Rain Gear & Boots;Boots
2321	Custodial Svc	0	
2322	Custodial Sups	16,000	District Complex; Parks
2444	Medical Sups	300	First Aid Supplies

MAINTENANCE

PRELIMINARY 2019/2020 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2591	Other Prof Svcs	70,000	Health Inspec.:Hazmat Permits-Shop;District SN:Fire Inspection:Fire Inspec.:
			Backflow Inspec.:Weed Abatement, Backflow Repair & Cages;Tree Prunning;
			Security Call Outs:Pest Control, Carpet Cleaning; Emergency Contractors;
			Finger Printing
2898	Other Oper Exp	100	Imprest Cash
2000	TOTAL	329,300	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	0	
4303	Equipment	0	
4000	TOTAL FIXED ASSET	0	
	GRAND TOTAL:	329,300	