



## **Item 8.3 Cover Sheet - Final Budget and Resolution # 2022-11 for Fiscal Year 2022/2023**

Auburn Area Recreation and Park District Standing Finance Committee meeting March, 2022;  
Board of Directors meeting, March, 2022.

### **The Issue**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-11 passing the Final FY 2022/2023 budget?

### **Background**

Staff has made slight adjustments based on Dec – Feb 2022 actuals over the past several weeks and also firming up the projects to finalize budget requests and basic departmental needs for the next fiscal year: 2022/2023.

The attached budget summary sheet outlines the results of these updates. Noted changes from Preliminary to Final budget are reflected below and highlighted.

#### **Administration:**

Staff projects an increase in property tax revenue of approximately \$112,617 assuming a 3% increase.

#### **Aquatics:**

Most of Aquatics programs are increasing rates by at least 3% to compensate for the raise in wages and other expenses, except for Public Swim that will continue with the same entrance fees as last year.

A new **Pool Sweep** will replace the current one at Sierra Pool and the **Circulation Pump** will be replaced at the Splash Pool totaling \$12,500. **A Pool Cover for Sierra Pool has been ordered and delayed and will arrive in FY 2022-23 for \$9,000.**

#### **Customer Service:**

No significant changes.

#### **Facilities and Grounds:**

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs.

- A Floor Cleaning machine will be ordered for the Facilities Staff for \$5,000, this will be paid from the General Fund. (While this was budgeted for in the Preliminary, it was not included on this cover sheet last month.)
- Regional Park's Trail Signage \$10,000, to be paid for from the General Fund.

**The following will be paid for from the Equipment Fund-**

- One Truck will be purchased at an estimate of \$75,000.
- One John Deere Gator Cart will be replaced at an estimate of \$21,000.
- A Dump Trailer will be purchased for \$19,000, \$20,000 as approved by Board in February.
- ~~Railhead Park is requiring a VFD for the irrigation pump, estimated at \$15,000. (Moved to 23-24)~~
- Winchester Park's irrigation pump requires a booster pump, estimated at \$15,000, \$25,000 per Project list.

**The following will be paid from the Future Capital Construction Reserve-**

- ~~Ree Park's Locker Room Floor needs to be resurfaced, budgeted at \$25,000. (Moved to 23-24)~~
- Recreation Shop Floor Repairs have not been completed and are budgeted at \$20,000.
- Meadow Vista's Parking lot rescal - \$13,000 (postponed, due to weather, from 21-22)
- ~~Regional Park's Pond Mucking is budgeted for \$100,000. (Moved to 24-25)~~
- Regional Park's Pond Leak Investigation is estimated at \$40,000 to determine the next step in fixing the leaks.
- ~~Regional Park's Canal needs repair, that is estimated at \$40,000. (Moved to 23-24)~~
- Ashford Park's levee needs repair and paving at \$75,000.
- Ashford Park's retaining wall may need some repairs, to determine what that will entail. This is budgeted at \$10,000 to investigate.
- Overlook Interpretive Signage, \$10,000.

- Railhead Park's Parking lot to be repaired and resealed for \$60,000.
- Meadow Vista's new playground - \$100,000. (Delayed from 21-22 due to shipping issues)
- Tutor Totter Roof to be replaced - \$45,000 (Missed the list at Preliminary, but was included in preliminary budget figures)
- CVCC Bike Park - \$15,000 final signage and safety measures to be taken to assure a safe opening.
- James Field – Rewiring \$40,000 will be spent on the first 40% of \$100,000 project.

**The following will be paid from the COVID Relief Reserve-**

- Plumbing infrastructure, estimated at \$50,000.
- Electrical infrastructure, estimated at \$34,000.
- CVCC door locks, ADA upgrades and repairs, quoted at \$50,000.

**The following to be paid from the ADA Reserves-**

- Overlook Restrooms ADA Upgrades estimated at \$15,000.

**The following to be paid from City Mitigation, County Mitigation and Donations-**

- Rec Park's Wheelchair Swing, \$85,000

**The following to be paid from the Statewide Park Development Grant-**

- Regional's 24 Acre Construction Docs & Related Work for expansion, \$182,637.

**Recreation**

District Program rates will be raised by 3% to compensate for the raise in wages and other inflated expenses.

The Recreation Department will be replacing one Gym Scoreboard this year, estimated at \$4,200.

**Youth Services**

Discovery and Day Camps will be raising their fees by 3% to compensate for the raise in wages and other inflated expenses.

Recreation Modulares need courtyard and maintenance repairs estimated at \$20,000. Auburn Discovery Club and Skyridge Discovery Club need some floor replacements estimated at \$5,000 for the two units.

One of the Recreation Modulares and one of the Auburn Elementary Modulares have leaks and will need roof repairs at \$15,000 for each unit. (paid by the COVID Relief Reserve)

Overall, in 2022/2023 the District has growing expenses due to inflation, but with much anticipation the District looks forward to what the energy efficiency project will save. Minimum wage has increased again and additional raises to compensate employees for inflation. With some large contributions to the CalPERS Unfunded Liability, we have eliminated a rise in that contribution this year. We budgeted conservatively, while looking to this future year with some anticipated growth. Our RDA funds have been included to reflect \$198,000 as part of our tax revenues for 2022-2023.

For the 2022-23 Budget it is proposed that the District transfer the following to the Reserved Funds:

- ~~\$25,000~~ \$40,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$80,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

### **Recommendation**

The Finance Committee forwarded the budget to the Board of Directors with a negative recommendation because Director Ainsleigh prefers funds allocated to developing Shockley and Director Holbrook prefers more funds to be moved to the Contingency Fund. Staff recommends to the Board of Directors to approve the fiscal year 2022-2023 budget.

### **Attachments**

Resolution # 2022-11  
Summary 2022/2023 budget  
Departmental Budgets  
Five Year Projected Budgets

Resolution No. 2022 - 11  
 Before the Governing Board of the  
 Auburn Area Recreation and Park District  
 County of Placer, State of California

**ADOPTION OF FINAL BUDGET, GENERAL FUND**

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final Budget for Fiscal Year 2022-2023.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2022-2023 is hereby adopted in accordance with the following:

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>		
Program Revenue	1,217,421.00	
Facility Rentals	193,104.00	
Total Park & Rec. Services Revenue	1,410,525.00	
<b>Government Revenues</b>		
Taxes, Governmental Revenue	3,910,794.00	
Total Governmental Revenue	3,910,794.00	
<b>Other Revenue</b>		
Interest Revenue	22,093.00	
Misc. Revenue	55,162.00	
Total Other Revenue	77,255.00	
<b>Donations</b>		
Donations, Grant, In kind	6,201.00	
Total Donation Revenue	6,201.00	
<b>TOTAL OPERATING REVENUES</b>	<b>5,404,775.00</b>	
<b>Project and Equipment Revenue</b>		
Grant Proceeds	182,637.00	
Contributions/In kind Services Revenue	-	
Transfer in from Equipment Reserves	193,900.00	
Transfer in from ADA Reserves	15,000.00	
Transfer in from Future Capital Reserves	612,000.00	
Total Project and Equipment Revenue	1,003,537.00	
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue	70,000.00	
County Park Dedication Revenue	25,000.00	
Total Park Dedication Revenue	95,000.00	
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	<b>1,098,537.00</b>	
<b>TOTAL REVENUES</b>	<b>6,503,312.00</b>	

## EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	224,301.00
Operations & Supplies	471,293.00
Utilities Expense	218,816.00
Professional Expenses	93,797.00
Building & Grounds expense	503,839.00
Property Tax Admin. Fees	75,584.00
Election Cost	41,280.00
Wages & Benefits	3,392,876.00
Equipment and Land Lease	164,716.00
Fixed Assets	18,200.00
Equipment Reserve Expenditures	193,900.00
	<hr/>
<b>Total Operating Expenditures</b>	<b>5,398,602.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	12,500.00
ADA reserve projects	15,000.00
Future Cap Projects	612,000.00
In-Kind & Grant Contribution Projects	183,637.00
<b>Total Project Expenditures</b>	<b>823,137.00</b>
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	25,000.00
<b>Total Park Ded. Project Expenditures</b>	<b>85,000.00</b>
	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>6,306,739.00</b>
	<hr/>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>196,573.00</b>
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UAL/115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	40,000.00
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<b>OPERATING BUDGET BALANCE</b>	<b>11,573.00</b>

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 31st day of March, 2022 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

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Michael G. Lynch  
Board of Directors

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Kahl Muscott  
District Administrator



**AUBURN AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY**

**2022/2023 Final Budget**

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Atwood III taxes	RDA pass thru	Transfer In from Equip Reserves	TOTAL	% of Total
Administration													
F&G		176,203	32,432		21,642			3,684,879		198,065		3,937,018	61%
Cust Services	14,281		7,427	188,838	451	70,000	25,000	577,000	27,850		181,400	1,254,169	19%
Recreation	371,066											14,281	0%
Youth Services	680,676	4,167	15,303									386,369	6%
Aquatics	151,398	12,734						50,000			12,500	734,843	11%
<b>TOTAL</b>	<b>1,217,421</b>	<b>193,104</b>	<b>55,162</b>	<b>188,838</b>	<b>22,093</b>	<b>70,000</b>	<b>25,000</b>	<b>3,684,879</b>	<b>27,850</b>	<b>198,065</b>	<b>193,900</b>	<b>6,503,312</b>	<b>100%</b>

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve. genl fund	Capital Improve.	Debt service	Eq Res, GASB & ADA Reserves	TOTAL
Administration														
F&G	164,634	187,468	54,193	14,929	439,901	116,864	397,249	221,394				162,513	140,000	1,281,018
Cust Service	33,596			9,330			1,120,654	510,236	186,400	845,637	12,500	2,203	5,000	3,489,562
Recreation	186,823	52,963		14,745			137,385	53,438						233,749
Youth Services	27,283	28,089	3,287	600	7,265		171,989	71,102	4,200	50,000				501,822
Aquatics	10,195	3,206	28,061		56,673		455,475	107,534						679,533
<b>TOTAL</b>	<b>224,301</b>	<b>471,293</b>	<b>218,816</b>	<b>93,797</b>	<b>503,839</b>	<b>116,864</b>	<b>2,411,804</b>	<b>981,072</b>	<b>212,100</b>	<b>895,637</b>	<b>12,500</b>	<b>164,716</b>	<b>145,000</b>	<b>6,451,739</b>

Transfer to Future Capital Construction Reserve 40,000

**Net Revenue**

**11,573** 0.18%

**AUBURN AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY**

**2022-2023**

Operating Revenues	Final Budget	%	of total	
			Mid-Year Revision	
Program Revenue	\$ 1,217,421	18.7		
Facility Revenue	\$ 193,104	3.0		
Misc. Revenue	\$ 55,162	0.8		
Donations, Grant Revenue and In Kind	\$ 188,838	2.9		
Interest Income	\$ 22,093	0.3		
Transfer in from City Mitigation	\$ 70,000	1.1		
Transfer in from County Mitigation	\$ 25,000	0.4		
Tax Revenue	\$ 3,882,944	59.7		
Transfer in from Cap Const & Equip Res	\$ 820,900	12.6		
Misc (atwood etc)	\$ 27,850	0.4		
<b>Total Operating Revenue</b>	<b>\$ 6,503,312</b>	<b>100.00</b>	<b>-</b>	<b>0.00</b>
<b>Expenditures</b>	<b>\$ 845,900</b>			
Program Expense	\$ 224,301	3.5%		
Operating & Supplies	\$ 471,293	7.3%		
Utilities Expense	\$ 218,816	3.4%		
Professional Services	\$ 93,797	1.5%		
Building & Grounds Maintenance	\$ 503,839	7.8%		
Property Tax Admin.	\$ 116,864	1.8%		
Wages	\$ 2,411,804	37.4%		
Benefits & Payroll Costs	\$ 981,072	15.2%		
Fixed Asset Expense	\$ 212,100	3.3%		
Capital Improvement Projects Mitigation & Funds	\$ 895,637	13.9%		
Capital Improvement Projects General Fund	\$ 12,500	0.2%		
Debt Services	\$ 164,716	2.6%		
Reserve Deposits (ADA, Conting, GASB)	\$ 145,000	2.2%		
		0.0%		
<b>Total Expenditures</b>	<b>\$ 6,451,739</b>	<b>100</b>	<b>-</b>	<b>0</b>
<b>Net Revenue Over Expenditures</b>	<b>51,573</b>		<b>-</b>	
Transfer to Future Capital Construction Reserve	40,000.00			

**Net Revenue** **11,573**

	Mid Year 21/22	PRELIM 22/23	PRELIM 23/24	PRELIM 24/25	PRELIM 25/26
<b>Operating Revenues</b>					
Program Revenue	1,183,103	1,217,421	1,253,944	1,291,562	1,330,309
Facility Revenue	178,525	193,104	202,759	212,897	223,542
Misc. Revenue	45,424	55,162	46,787	48,190	49,636
Grants, Donations, in kind	318,686	188,838	-	-	-
Interest Income	9,987	22,093	23,198	24,358	25,575
Transfers in from City Mitigation	69,000	70,000	187,000	-	-
Transfers in from County Mitig.	107,000	25,000	505,000	147,000	-
Transfers in from ADA Reserv.	16,200	15,000	-	18,500	-
Transfers in from Capital Const.	629,445	612,000	265,000	50,000	-
Transfers in from Equip Resv.	1,955,340	193,900	111,420	171,198	267,820
Transfers in from Contingency	-	-	-	-	-
Tax Revenue	3,777,208	3,882,944	4,018,847	4,159,507	4,305,089
Atwood Ill taxes	27,039	27,850	28,686	29,259	30,137
<b>Total Operating Revenue</b>	<b>8,316,957</b>	<b>6,503,312</b>	<b>6,642,640</b>	<b>6,152,471</b>	<b>6,232,109</b>
<b>Expenditures</b>					
Program Expense	224,177	224,301	231,030	237,961	245,100
Operating & Supplies	454,625	471,293	485,432	499,995	514,995
Utilities Expense	264,459	218,816	218,816	231,945	245,862
Professional Services	95,871	93,797	87,987	93,266	98,862
Building & Grounds Maint	537,213	503,839	518,954	534,523	550,558
Property Tax Administration	71,878	116,864	76,191	123,876	78,476
Wages	2,199,358	2,411,804	2,556,512	2,709,903	2,872,497
Benefits & Payroll Costs	1,120,588	981,072	1,039,936	1,102,332	1,168,472
Fixed Asset Expense	123,253	212,100	111,420	171,198	267,820
Capital Imp. Projects	2,802,049	895,637	957,000	215,500	-
General Fund Projects	2,857	12,500	-	-	-
Debt Services	152,321	164,716	166,363	168,027	169,707
Contingency	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>8,048,649</b>	<b>6,306,739</b>	<b>6,449,641</b>	<b>6,088,526</b>	<b>6,212,350</b>
Equip Reserves	90,000	80,000	80,000	55,000	85,000
Unfunded Liability	113,482	60,000	60,000	60,000	60,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Contingency Reserves	-	-	-	-	-
Future Capital Construction	45,000	40,000	40,000	25,000	25,000
<b>Surplus/(deficit)</b>	<b>14,826</b>	<b>11,573</b>	<b>12,999</b>	<b>(76,055)</b>	<b>(150,241)</b>

## Administration 2022-2023

### Revenues

Miscellaneous Revenues	Final 21-22 Budget Revision	Preliminary 22-23	Final '22-23
Misc. Income -w/c div and other	1,492	88	88
Misc. Income -w/c div and other	-	0	0
Verizon cell lease	31,761	32,344	32,344
<b>TOTAL</b>	<b>33,253</b>	<b>32,432</b>	<b>32,432</b>

Grant Proceeds - Admin	31,000	0	0
	-	0	0
<b>TOTAL</b>	<b>31,000</b>	<b>0</b>	<b>0</b>

### Interest Income

Interest Revenue other	226	328	387
Interest Revenue - County	8,891	7,277	7,255
Interest - Pension Trust	504	14,000	14,000
<b>TOTAL</b>	<b>9,621</b>	<b>21,605</b>	<b>21,642</b>

### Taxes & Gov't Revenues

Current Sec Prop Tax General	3,232,662	3,343,406	3,343,406
Homeowner's Prop. Tax Reduction	19,625	14,692	22,559
Current Unsec Prop Tax General	76,942	74,129	74,129
Suppl. Prop Tax Current	110,944	114,058	114,058
Unitary & Op Non-unitary Tax	138,432	123,351	123,351
Redemptions Gen Taxes	-	0	0
Prior Unsec Prop Tax	11	466	466
Timber Tax Guarantee	-	0	0
Prior Supplemental Tax Rev	4,263	4,500	4,500
Prior Secured Prop Taxes	(151)	-172	-172
Railroad Unitary Prop Taxes	2,238	2,581	2,581
Pipeline	90	0	0
RDA Pass - Throughs	192,152	198,066	198,066
<b>TOTAL</b>	<b>3,777,208</b>	<b>3,875,077</b>	<b>3,882,944</b>

### Total Revenues

<b>3,991,082</b>	<b>3,929,114</b>	<b>3,937,018</b>
	Preliminary	

### Expenditures

Operations & Supplies	Mid Year Budget Revision	22-23	Final '22-23
Discounts Taken	-	0	0

Finance Charges	-	0	0
CalCard Incentive	(2,024)	-1,916	-1,916
Penalties	2,197	2,307	2,303
Donations Expense	750	788	788
Telephone (CVCC) - Admin	6,290	6,488	6,471
Postage - Admin	1,498	513	513
Bank Service Charges	(8)	0	0
CEEPT Charges	268	86	86
Office Supplies	5,394	5,708	5,604
Duplication Costs- Admin	1,466	1,370	1,367
Office Equip. Rental- Admin	4,867	5,061	4,690
Office Equip Maint - Admin	-	0	0
Dining Expense	920	923	923
Gas/Mileage Expense	1,909	2,082	1,689
General Admin Exp	1,944	2,412	2,411
Liability Insurance	133,703	150,275	149,642
Board Expense	2,506	1,655	1,261
misc Expense	-	0	0
Dues & Subscriptions	10,798	11,128	11,093
Staff Appreciation	172	169	169
Staff Development	2,229	2,026	1,711
Small Office Equipment	-	0	0
Safety Supplies - Administration	-	0	0
<b>TOTAL</b>	<b>174,879</b>	<b>191,075</b>	<b>188,805</b>

Legal Fees

	7,870	22,032	22,032
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Preliminary

Professional Services

Grant Application Expense

Professional Services

Accounting/Auditor Fees

Environmental Services

TOTAL

	Mid Year Budget Revision	22-23	Final '22-23
	-	0	0
	15,153	12,772	12,567
	12,900	19,594	19,594
	-	0	0
<b>TOTAL</b>	<b>28,053</b>	<b>32,366</b>	<b>32,161</b>

Property Tax/Election Expense

Property Tax Administration

CalPERS SS Fee

Election Expense

LAFCO Fees

TOTAL

	68,708	72,143	73,198
	510	0	0
	-	41,280	41,280
	2,660	2,386	2,386
<b>TOTAL</b>	<b>71,878</b>	<b>115,809</b>	<b>116,864</b>

Preliminary

Admin

	Mid Year	22-23	Final '22-23
<b>Salaries/Wages Expenses</b>			
Wages - Admin - Full Time	132,196	164,051	163,525
Wages - Admin - Part Time	68,421	67,059	66,419
Wages- Admin - Board Pay	29,500	30,000	30,000
Wages - District Administrator	126,768	137,305	137,305
<b>TOTAL</b>	<b>356,885</b>	<b>398,415</b>	<b>397,249</b>

<b>Benefits &amp; Payroll Costs</b>			
ER -Taxes - Admin (7.65%)	29,212	31,334	31,243
Employment Expense - Admin	136	85	99
Fingerprinting	92	26	26
Benefits Expense - Admin	61,851	59,104	62,304
CalPERS Prefunding	291,934	147,879	147,879
Employer Retirement Exp	33,622	36,616	36,527
Worker's Compensation	3,522	3,321	3,316
<b>TOTAL</b>	<b>420,369</b>	<b>278,365</b>	<b>281,394</b>

<b>Fixed Assets- Equipment</b>			
Fixed Assets	-	0	0
Computer Purchases - Admin.	9,000	0	0
<b>TOTAL</b>	<b>9,000</b>	<b>0</b>	<b>0</b>

Principal Lease payment	108,000	119,000	119,000
Sterling Lease Interest Expense	42,245	43,513	43,513
	150,245	162,513	162,513

<b>Total Expenditures</b>	<b>1,218,179</b>	<b>1,200,575</b>	<b>1,201,019</b>
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<b>Total Revenues</b>	<b>4,069,750</b>	<b>3,929,114</b>	<b>3,937,018</b>
<b>Total Expenditures</b>	<b>1,451,309</b>	<b>1,200,575</b>	<b>1,201,019</b>
<b>Net Gain (Loss)</b>	<b>2,618,441</b>	<b>2,728,539</b>	<b>2,736,000</b>

Admin

## Customer Service 22-23 Budget Revenues

21-22 Final    Preliminary    **FINAL 22-**  
Mid Year       22-23            **23**

### Revenue

Out of Dist Fees	14,785	13,642	13,379
Out of Dist Fees - Bureau	1,010	872	872
Return Check Fees	30	31	31
<b>Total</b>	<b>15,825</b>	<b>14,545</b>	<b>14,281</b>

### Rents & Concessions

	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Miscellaneous Revenue

	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	

### Grant Revenue

	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Other Financing Sources

Transfers from Equipment Reserv	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

## *Total Revenues*

15,825      14,545      14,281

## Expenditures

Preliminary    **FINAL 22-**  
22-23            **23**

### Expenditures

Cash short/over	136	138	138
Merchant fees	9,696	10,139	11,376
Bad Debt	0	0	-21
Telephone expense	6,922	6,922	6,924
Gift certificates Given Out	108	59	59
Postage	500	505	505
Office Supplies	2,691	2,958	3,005
Duplication costs	180	61	61
Office Equipment rental	6,188	6,158	6,158
Office equipment Maintenance	0	0	0
Gas/Mileage Expense	487	423	456

Public Relations/Marketing	10,084	4,535	4,535
Dues and Subscriptions	357	434	402
Safety Supplies	0	0	0
Staff Appreciation	100	48	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
<b>Total Expenditures</b>	<b>37,449</b>	<b>32,380</b>	<b>33,596</b>

Prof Services	18,929	10,323	9,330
	18,929	10,323	9,330

	Mid Year	Preliminary 22-23	FINAL 22- 23
Wages (F/T)	128,021	137,820	137,385
Wages (P/T)	8,547	0	0
<b>Total</b>	<b>136,568</b>	<b>137,820</b>	<b>137,385</b>

ER -Taxes - Admin (7.65%)(10.85%)	10,948	10,795	10,762
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	25,685	26,155	26,731
Employer Retirement Exp. (16.622%)	14,890	15,177	15,128
Worker's Compensation (.68% x 148%)	655	619	617
<b>Total</b>	<b>52,378</b>	<b>52,946</b>	<b>53,438</b>

**Total Salaries & Benefits**                      188,946      190,766      190,823

	Mid Year	Preliminary 22-23	FINAL 22- 23
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	9,000	0	0
Fixed Asset Purchases (computer)	0	0	0
	9,000	0	0
<b>Total Expenditures</b>	<b>254,324</b>	<b>233,469</b>	<b>233,749</b>

Customer Service



Total Revenues	15,825	14,545	14,281
Total Expenditures	254,324	233,469	233,749
Contingency Reserve (2% of expen	403		
Net Gain (Loss)	<u>-238,902</u>	<u>-244,498</u>	<u>-221,543</u>

Customer Service

## Aquatics 22-23 Budget Revenues

	FY 21-22 Final Budget	Preliminary 2022-23	FY 22-23 FINAL
Adult Aquatic Activities	17,793	19,939	19,796
Adult Aquatic Activities Placer Hills	2,328	2,989	2,989
Master Swim	5,731	7,050	7,268
Public Swim	27,928	26,288	26,583
Public Swim - Placer Hills Pool	2,018	1,805	1,858
Swim Lessons	44,470	45,847	45,848
Swim Lessons - Placer Hills Pool	5,870	6,046	6,046
Swim Team	23,083	23,531	22,313
Synchro Team	16,111	19,665	18,697
Misc Income	-	0	0
<b>Totals</b>	<b>145,332</b>	<b>153,160</b>	<b>151,398</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	14,124	11,293	11,292
Placer Hills Pool rental	1,400	1,442	1,442
<b>Totals</b>	<b>15,524</b>	<b>12,735</b>	<b>12,734</b>
<b>Grants &amp; Donations</b>			
Donation Rev - Aquatics	-	0	0
<b>Other Financing Sources</b>			
Transfers from Future Capital Constr.	-	0	0
Transfers from Equipment Reserv	13,133	12,500	12,500
Transfers from ADA Reserv	-	0	0
City Mitigation Apportionment	-	0	0
<b>Totals</b>	<b>13,133</b>	<b>12,500</b>	<b>12,500</b>
<b>Total Revenues</b>	<b>173,989</b>	<b>178,395</b>	<b>176,632</b>

## Expenditures

Program Expenditures	Budget	Prelim	Prelim
Instructors - Aquatics	1,054	891	891
Adult Aquatic Activities Exp.	2,358	2,429	2,428
Public Swim Expenses	1,832	1,887	4,845
Public Swim Expenses PH	467	481	481
Swim Lessons Expenses	271	0	0
Swim Team Expenses	339	44	44
Synchro Team Expenses	2,038	1,900	1,506
<b>Totals</b>	<b>8,359</b>	<b>7,632</b>	<b>10,195</b>

**Operations & Supplies**

Telephone - Placer Hills Pool	1,041	1,025	1,011
Telephone - Aquatics	-	0	0
Office Supplies	-	0	0
Gas Milleage - Aquatics	-	0	0
Professional Services	-	0	0
Staff Appreciation- Aquatics	199	209	209
Staff Development- Aquatics	375	365	366
Safety Supplies - Aquatics	600	630	630
Small Equipment	-	860	860
Small Equipment - PH Pool	-	0	0
Uniform Exp	124	130	130
<b>Totals</b>	<b>2,339</b>	<b>3,219</b>	<b>3,206</b>

**Utilities**

Gas/Electric - Sierra Pool	33,591	35,008	34,280
Gas/Electric - Placer Hills	6,115	2,705	3,871
<b>Reimbursement - Gas/Electric</b>	<b>(11,105)</b>	<b>-11,661</b>	<b>-11,661</b>
Water - Sierra Pool	2,796	2,323	2,326
Water - Placer Hills	836	286	308
<b>Reimbursement - Water</b>	<b>(1,012)</b>	<b>-1,063</b>	<b>-1,063</b>
<b>Totals</b>	<b>31,221</b>	<b>27,598</b>	<b>28,061</b>

**Maintenance**

Maintenance - Sierra Pool	50,481	45,578	56,026
<b>Reimbursement - Maintenance</b>	<b>(4,572)</b>	<b>-4,801</b>	<b>-4,801</b>
Maintenance - Placer Hills pool	8,639	5,169	5,448
<b>Totals</b>	<b>54,548</b>	<b>45,946</b>	<b>56,673</b>

**Salaries/Wages Expenses**

	FY 20-21 Final Budget	FY 22-23 Prelim	FY 22-23 Prelim
Wages - Aquatics Coordinator	18,695	18,256	18,683
Wages - Adult aquatics	5,020	4,948	4,948
Wages - Public Swim	41,789	55,969	56,800
Wages - Public Swim - PH Pool	4,016	4,616	4,616
Wages - Swim Lessons	14,295	15,590	15,517
Wages - Swim Lessons - PH Pool	1,824	2,096	2,096
Wages - Master Swim	2,873	3,300	3,300
Wages - Coaches (Swim Team)	9,092	9,778	9,778
Wages - Coaches (Synchro)	11,125	13,314	13,314
<b>Totals</b>	<b>108,729</b>	<b>127,867</b>	<b>129,052</b>

**Benefits & Payroll Costs**

ER -Taxes -(12.65%)	10,647	12,012	11,929
Employment Exp- Aquatics	118	118	118

AQUATICS

Fingerprinting Exp- Aquatics	717	724	701
Calpers Exp. 16.444%	2,391	2,567	2,504
Worker's Comp (1.9% x 74%)	1,897	2,413	2,185
<b>Totals</b>	<b>15,770</b>	<b>17,834</b>	<b>17,368</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	13,133	12,300	21,500
<b>Totals</b>	<b>13,133</b>	<b>12,300</b>	<b>21,500</b>

-	0	0
-	0	0

<b>Total Expenditures</b>	<b>234,099</b>	<b>242,396</b>	<b>264,512</b>
<b>Total Revenues</b>	<b>173,989</b>	<b>178,395</b>	<b>176,064</b>
<b>Total Expenditures</b>	<b>234,099</b>	<b>242,396</b>	<b>264,512</b>
<b>Net Gain (Loss)</b>	<b>(60,110)</b>	<b>-64,001</b>	<b>-88,448</b>

Aquatics

## Recreation 2022-2023

Revenues	Final 2021-22 Budget Revision	Preliminary Budget 2022-23	Final Budget 22/23
<b>Program Revenue</b>			
Adult Softball	28,183	21,666	23,659
Adult Basketball	14,587	14,313	13,349
Adult Grass Volleyball (New)	0	0	0
Sr. Sports	3,926	3,400	3,327
Adult Volleyball	1,068	1,070	1,070
Pickle Ball	7,806	7,400	7,400
Adult Classes	38,447	36,000	30,840
Adult Classes - Bureau	13,013	9,783	11,121
Bocce Ball	613	657	640
Youth Basketball	82,689	93,600	93,495
Youth Classes	52,706	58,383	53,705
Youth Classes - Bureau	3,320	3,000	4,940
Youth Volleyball (New)	8,740	7,500	7,500
Pee Wee/Short Shots	0	300	300
Youth Camps	28,114	28,000	27,456
Youth Camps - Bureau	21,021	21,000	21,000
Youth Sports Camp	24,328	20,668	20,668
Youth Sports Camp - Bureau	0	8,896	8,896
Special Events	8,492	2,000	2,000
Party in the Park	441	8,500	8,500
Egg Hunt	2,703	2,500	2,500
Boots and Bells	640	3,000	3,000
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	12,441	16,000	16,000
Dead Festival	0	0	0
Auburn Community Festival	7,403	9,700	9,700
<b>Total Program Revenues</b>	<b>360,681</b>	<b>377,336</b>	<b>371,066</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	0	0	0
<b>TOTAL MISC REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	8,365	11,008	15,303
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	8,365	11,008	15,303
<b>Total Revenues</b>	<b>369,046</b>	<b>388,344</b>	<b>386,369</b>

**Expenditures**

Program Expenditures	Mid Year Budget Revision	Preliminary Budget 2022-23	Final Budget 22/23
Instructors - Adult Classes	22,791	23,217	20,177
Inst - A Classes - Bureau	6,502	6,369	5,203
Instructors - Youth Classes	34,593	35,983	32,817
Inst - Y Classes - Bureau	0	0	0
Officials - Adult Softball	7,081	7,000	7,000
Officials - Adult Basketball	4,573	4,800	4,045
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	10,072	10,876	4,460
Instructors- Youth Camp	28,899	29,800	29,800
Inst - Y Camp - Bureau	12,566	12,600	12,600
Instructors- Youth Sports Camp	3,854	6,720	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,292	2,040	1,802
Adult Basketball Expense	809	800	800
Adult Volleyball Expense	326	503	503
Pickle Ball/Tennis	2,240	2,300	2,347
Adult Class Expense	472	300	300
Bocce Ball Prog Expense	250	0	0
Youth Basketball Expense	25,226	23,000	23,699
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	400	0	0
Youth Volleyball Expense (New)	1,141	1,100	1,100
Youth Camp Expense	87	0	79
Youth Sports Camps	9	0	0
Special Events	7,604	2,000	2,000
Party in the Park	123	8,500	8,500
Egg Hunt	196	2,500	2,500
Boots and Bells	520	3,000	3,000
Food Truck Fiesta	0	0	0
Obstacle	9,615	11,000	10,370
Dead Festival	0	0	0
Auburn Community Festival Exp	7,918	7,000	7,000
<b>TOTAL PROGRAM EXP.</b>	<b>189,159</b>	<b>201,408</b>	<b>186,823</b>

Recreation



**Equipment & Fixed Assets**

Fixed Assets - Recreation

Computer Purchases - Rec

0	4,200	4,200
0	0	0

*Totals*

0

4,200

4,200

*Total Expenditures*

466,749

515,936

501,822

Total Revenues

0

388,344

386,369

Total Expenditures

466,749

515,936

501,822

Contingency (1% of expenses)

0

0

0

Net Gain (Loss)

(56,052)

(127,592)

(115,453)

Recreation



## Youth Services 2022-2023 Budget

### Revenues

	2021-22 Final	Preliminary Budget	Final Budget
	Budget Revision	2022-23	22/23
Alta Vista DSC Revenue	(197)	0	0
Auburn Elem DSC Revenue	114,016	127,683	131,883
Skyridge DSC Revenue	160,629	172,320	175,985
Rec Day Camp Rev (School & Summer)	179,818	175,053	178,671
Preschool	68,931	78,122	74,251
Newcastle DSC Revenue	134,751	119,885	119,885
<b>TOTAL</b>	<b>657,948</b>	<b>673,063</b>	<b>680,676</b>
Grant Proceeds	43,125	0	0
Donations	0	0	0
	43,125	0	0
<i>Future Capital Construction</i>	30,850	50,000	50,000
	0	0	0
	30,850	50,000	50,000
<b>Rents &amp; Concessions</b>			
Rock Creek Modular Rent	3,960	4,167	4,167
<b>Miscellaneous Revenue</b>			
Snack Bar	0	0	0
Other Misc Income	5,182	0	0
<b>Total Revenues</b>	<b>741,065</b>	<b>727,230</b>	<b>734,843</b>

### Expenses

	2021-22 Final	Preliminary Budget	Final Budget
	Budget Revision	2022-23	22/23
<b>Program Expenditures</b>			
Alta Vista Program expense	0	0	0
Auburn Elem - Program Expense	4,076	3,684	3,150
Skyridge - Program Expense	4,169	4,787	5,274
Rec Day Camp - Program Exp (Sch. & Sum)	12,616	10,020	11,026
Preschool	2,308	2,739	2,760
Newcastle - Program Expense	4,241	5,214	5,073
	27,410	26,444	27,283
<b>Operations &amp; Supplies</b>			
Miscellaneous Expense	6,207	0	0
Advertising - Youth Services	0	0	0

Merchant fees	7,802	15,913	15,913
Telephone - Youth Services (Cell phones)	0	900	900
Telephone - Preschool	546	780	780
Telephone - Rec Day Camp Modular	858	693	693
Telephone - Newcastle	857	537	492
Telephone- Auburn Elem	1,728	1,588	1,526
Telephone- Skyridge	615	615	615
Office Supplies - Youth Services	1,094	497	554
Gas/Mileage Reimbursement Expense	311	300	300
Dues and Subscriptions	330	125	125
Staff Appreciation - Youth Services	150	240	240
Bad Debts Expense	1,081	1,600	1,600
Staff Development - Youth Services	7,865	2,000	2,000
Safety Supplies - Youth Services	250	1,000	1,000
Small Equipment	0	1,350	1,350
<b>TOTAL</b>	<b>29,694</b>	<b>28,138</b>	<b>28,089</b>

**Utilites**

Electric - Day Camp	2,105	3,287	3,287
	2,105	3,287	3,287

**Professional Services**

Professional Services	7,316	600	600
	7,316	600	600

	2021-22 Final	Preliminary Budget 2022-23	Final Budget 22/23
Rep/Maint - Auburn Elem	2,078	3,550	3,550
Rep/Maint - Rock Creek	304	251	251
Rep/Maint - Rec Day Camp	675	331	331
Rep/Maint - Skyridge	900	2,949	2,949
Rep/Maint - Preschool	425	184	184
Rep/Maint - Newcastle	425	0	0
	4,807	7,265	7,265

	2021-22 Final	Preliminary Budget 2022-23	Final Budget 22/23
<b>Salaries/Wages Expenses</b>			
Wages - (Y.Serv) - Manager & Coord	64,200	65,160	71,247
Wages - (Y.Serv) - Aub Elem - PT	70,423	86,477	74,065
Wages - (Y.Serv) - Aub Elem Maint	843	1,464	866
Wages - (Y.Serv) - Rock Creek Maint	254	462	231
Wages - (Y.Serv) - Skyridge - PT	69,239	83,026	74,499
Wages - (Y.Serv) - Skyridge Maint	987	1,097	1,097
Wages - (Y.Serv) - Rec Day Camp - PT	115,346	116,534	117,392
Wages - (Y.Serv) - Day Camp Maintenanc	309	807	808

Youth Services

Wages- (Y.Serv) - Newcastle - PT	66,795	89,253	75,114
Wages - (Y.Serv) - Newcastle Maint	0	0	0
Wages - (Y.Serv) - Preschool	53,687	40,156	40,156
<b>TOTAL WAGES</b>	<b>442,083</b>	<b>484,436</b>	<b>455,475</b>

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)	44,029	35,615	33,252
Employment Exp- Y.S.	180	214	775
Fingerprinting Exp - Y.S.	680	835	919
Benefits Expense - Y.S.	30,000	32,540	32,540
Employer Retirement Exp. YS	41,464	36,253	32,773
Worker's Compensation - Y.S.	7,400	7,763	7,275
<b>TOTAL BENEFITS</b>	<b>123,753</b>	<b>113,220</b>	<b>107,534</b>

**Total Salaries & Benefits**

565,836	597,656	563,009
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	2021-22 Final	Preliminary Budget 2022-23	Final Budget 22/23
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

**Capital Improvement**

Skyridge Roof Repairs	10,846	0	0
Auburn EI Floor Repairs	5,000	0	0
Rec Disc Club Roof Repairs	0	15,000	15,000
Auburn EI Disc Club Roof Repairs	0	15,000	15,000
Paving Solution between Modulars	15,000	20,000	20,000
	30,846	50,000	50,000

**Total Expenditures**

668,014	713,390	629,533
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<b>Total Revenues</b>	<b>741,065</b>	<b>727,230</b>	<b>684,843</b>
<b>Total Expenditures</b>	<b>668,014</b>	<b>713,390</b>	<b>629,533</b>
<b>Contingency Reserve (1% of expense)</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>73,050</b>	<b>13,840</b>	<b>55,310</b>

Youth Services

## Facilities & Grounds 22-23 Budget

### Revenues

Rents and Concessions	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Fee Waivers- Public	(6,194)	(6,368)	(4,857)
Fee Waivers-CVCC Public	(79)	(83)	0
Fee Waiver Offset	6,273	6,451	4,857
Blue Bird Room - CVCC	1,969	1,803	2,176
Stella Irving - Rec	302	317	0
Lakeside - Reg	2,717	4,725	6,556
Sierra Room Rental- CVCC	3,462	3,593	2,543
Sunset Room Rental- CVCC	1,151	1,620	1,017
Canyon View Room Rental-CVCC	2,455	2,450	1,821
Foothills Room Rental- CVCC	6,013	4,837	4,077
Oak Room Rental-CVCC	0	0	0
American River Room	5,004	6,141	5,745
Conference Room Rentals	2,294	3,618	1,210
Board Room Rental - CVCC	0	126	126
Conference Modular - Overlook	7,769	7,428	7,349
Gazebo - Rec	296	455	455
Gym - Rec	1,284	406	406
Gym - Reg	(1,283)	1,504	1,504
Tutor Totter Lease Agreement	6,658	8,970	6,970
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	260	181	92
Picnic Area - Rec	9,264	10,079	9,450
Picnic Area - Reg	1,551	1,538	1,537
Picnic Area - Ashford	680	810	921
Picnic Area - Meadow Vista	3,493	3,767	3,674
Field - Recreation	4,370	4,579	5,288
Field A - Reg	1,744	3,018	3,018
Field - Softball MV	4,013	6,210	6,701
Field - Christian Valley	2,037	2,557	2,557
Bike Park Rentals	40	0	0
Field Soccer/Baseball-Winchester	1,902	4,169	4,787
Field "Beggs" - Rec	7,255	7,794	8,537
Field B - Reg	882	960	960
Field "James" - Rec	9,843	10,193	16,208
Field "Chana" - Reg	7,001	7,118	7,437
Bocce Ball Field Rental	(120)	0	0
Field Soccer - Reg	2,200	2,998	3,130
Field Soccer A- MV	1,527	0	129
Field Soccer A- Railhead	7,124	9,006	7,462
Field Placer Hills	10,298	0	8,885
Field Soccer B- MV	0	0	1,844
Field Soccer B- Railhead	11,053	0	10,315

Field Soccer B- Railhead	8,713	11,053	9,148
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	7,307	7,318	7,672
Misc Rents & Concessions - Bureau	4,189	4,190	4,398
Custodial Fees	17,414	18,351	18,285
Custodial Fees- Bureau	307	960	322
Set up and Take Down Fees	1,435	2,073	1,399
Set up and Take Down Fees-Bureau	793	1,114	945
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>165,002</b>	<b>160,514</b>	<b>175,213</b>

### Miscellaneous Revenues

MV comm ctr rental	573	45	60
Sales of an Asset	1,400	1,400	1,470
Recycling Revenue	0	0	0
Alcohol permit	3,932	3,873	4,129
Alcohol Permit - Bureau	171	171	180
MV alcohol fee	44	0	0
MV cust fee	44	0	0
Misc Income - F & G	1,500	1,500	1,575
<b>Total Misc Revenue</b>	<b>7,664</b>	<b>6,989</b>	<b>7,413</b>

FY 21-22 Actual      2021-22 Final      Prelim

### Grants & Donations

	Actual to Date	Budget Revision	22/23
Grants	177,000	177,000	118,000
Donations F&G	7,854	6,000	3,334
Pump trac donations	57,250	53,198	1,867
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>242,104</b>	<b>236,198</b>	<b>123,201</b>

Interest Revenue - City Trust	395	366	451
<b>TOTAL Interest Income</b>	<b>395</b>	<b>366</b>	<b>451</b>

### Project Revenue - Government

County Mitigation	107,000	107,000	25,000
City Mitigation Revenue	10,000	10,000	10,000
<b>Total Project Revenue - Gov</b>	<b>117,000</b>	<b>117,000</b>	<b>35,000</b>

### Other Financing Sources

Transfers from Future Capital Constr.	458,594	458,594	559,000
Loan Proceeds	1,899,207	1,899,207	0
Transfers from Equipment Reserv	17,000	43,000	145,000
Transfers from ADA Reserv	16,200	16,200	15,000
Transfers from City Mitigation	59,000	59,000	59,000
<b>Total Other Financing Sources</b>	<b>2,450,001</b>	<b>2,476,001</b>	<b>778,000</b>

F & G

**Total Taxes & Gov't Revenue**

27,039

27,850

27,850

**TOTAL REVENUES**

3,024,107

1,126,358

1,234,168

**Expenditures**

2021-22 Final

Prelim Budget

Final Budget

**Operations & Supplies**

Budget Revision

22/23

22/23

	Budget Revision	22/23	22/23
Telephone - F & G	14,137	13,602	13,602
Office Supplies - F & G	2,578	1,823	1,801
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	53,633	57,851	57,825
Membership & Dues - F & G	604	528	419
Staff Appreciation - F & G	178	552	520
Staff Development - F & G	2,929	5,948	6,011
Uniform Exp	722	1,503	1,687
Small Tools and Equipment-Rec Park	8,160	2,932	2,982
Small Tools and Equipment-Reg Park	1,340	735	625
Small Tools and Equipment-MV Park	880	507	546
Small Tools and Equipment-CVCC Fac	1,357	1,325	1,325
Small Tools - Overlook	2,257	2,370	2,370
Field Marking Expense	1,122	2,138	2,138
Safety Supplies - F & G	11,013	10,278	9,988
Restroom Supplies - Rec Park	1,733	1,890	1,869
Restroom Supplies - Reg. Park	1,892	2,045	2,034
Restroom Supplies - Ashford	1,009	1,127	1,089
Restroom Supplies - M.V. Park	1,155	1,262	1,222
Restroom Supplies - Railhead Park	1,117	1,289	1,248
Restroom Supplies - Overlook Park	1,306	1,448	1,407
Restroom Supplies - Placer Hills Park	581	908	856
Restroom Supplies - Rec. Comm Ctr	3,248	3,087	3,088
Restroom Supplies - Reg. Comm. Ctr	2,726	2,529	2,535
Restroom Supplies - CVCC	3,499	3,290	3,363
Sanitation- Regional Park- Port. Toilet	5,446	6,275	5,788
Sanitation- Winchester Park- Port. Toilet	4,045	3,780	3,504
Sanitation- Rec Park ADA Portab	3,188	2,644	2,267
Sanitation - Reg ADA Toilets	3,182	3,232	2,855
Rec Park - Debris Box	9,592	12,763	14,093
Sanitation- Regional Park - Debris	6,270	7,419	7,419
Sanitation- MV Park- Debris	4,255	5,472	5,437
Sanitation- CVCC - Debris	2,381	2,723	2,723
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	<b>157,535</b>	<b>165,275</b>	<b>164,634</b>

2021-22 Final

Prelim Budget

Final Budget

Budget Revision

22/23

22/23

F & G

Lights- Rec Pk Beggs Field (LL)	3,958	1,063	1,063
Lighting Reimbursements - Beggs Fld.	(2,511)	(803)	(803)
Lights- Rec Park James Field (LL)	4,677	1,034	1,031
Lighting Reimbursements - James Fld.	(2,769)	(2,412)	(2,412)
Lights- Recreation Field (LL)	1,054	266	266
Lighting Reimbursements - Rec Fld.	(736)	(109)	(109)
Gas/Electric - Rec Comm Ctr	6,036	6,300	8,467
Gas/Electric - Reg Comm Ctr	9,502	5,968	7,051
Gas/Elec. - Chr Vly Comm Ctr	1,586	1,028	1,023
Electric Reimbursements - Chr Vly CC	(1,509)	(1,135)	(1,469)
Gas/Electric - CVCC	23,644	8,221	10,501
Gas/Electric - Recreation Park	12,378	8,824	8,581
Lighting Reimb - Rec Park	34	36	36
Gas/Electric - Reg Park	33,563	16,735	16,733
Lighting Reimbursements - Reg Park	(4,181)	(4,930)	(5,453)
Gas/Electric - Ashford Park	4,507	4,277	4,087
Gas/Elec. - MV Park	6,402	6,729	6,637
Electric - Railhead	5,551	4,795	4,795
Lighting Reimbursements - Railhead	(3,114)	(2,924)	(3,132)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,813	1,852	1,852
Water - Rec Comm Ctr	3,547	2,597	2,296
Water - Reg Comm Ctr	2,250	2,350	2,355
Water - Chr Vly Comm Ctr	4,014	3,285	3,204
Water - CVCC	4,327	3,824	4,084
Water - Recreation Park	5,849	4,615	4,666
Water - Regional Park	10,574	10,157	10,194
Water - Ashford Park	4,916	4,061	4,088
Water - MV Park	23,324	21,001	20,383
Water - Chr Vly Park	2,735	2,622	2,622
Water - Railhead Park	4,695	3,957	3,944
Water - CVCC (Park)	2,985	2,957	2,957
Water - Overlook	6,327	6,501	6,362
Water - Placer Hills Park	5,534	5,377	5,372
Water - Winchester Park	0	0	0
Water - Atwood	3,413	3,344	3,397
Water - Chana Field	19,400	8,959	13,684
Sanitation - Rec Park (Sewer)	9,345	9,811	9,811
Sanitation - Regional Park - (Sewer)	15,103	15,858	15,858
Sanitation - Ashford Park (Sewer)	1,710	1,796	1,796
Sanitation - Railhead (Sewer)	174	183	183
Sanitation - Overlook (Sewer)	736	773	773
Sanitation - CVCC (Sewer)	10,190	10,698	10,698
<b>TOTAL UTILITIES</b>	<b>241,033</b>	<b>179,541</b>	<b>187,468</b>

2021-22 Final

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F & G

<b>Professional Services</b>	<b>Budget Revision</b>	<b>22/23</b>	<b>22/23</b>
Professional Services	10,696	10,176	7,086
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,996	7,626	7,563
Atwood - County Admin Coll Fee	269	280	280
<b>Total Professional Services</b>	<b>18,961</b>	<b>18,082</b>	<b>14,929</b>

### **Building & Grounds Maintenance**

Equipment Rental - F & G	2,053	270	338
District Vehicles Maint - F & G	30,023	32,561	32,921
Irrigation supplies	1,982	1,799	2,678
Maint - Recreation Field	3,947	3,649	1,820
Maint - CV Baseball Field	5,203	2,017	2,017
Maint - James Field	2,525	1,886	2,279
Maint - Beggs Field	3,560	1,743	2,506
Maint & Repairs - Equipment	36,151	31,180	32,173
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	282	1,158	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,157	28,000	1,158
Maint - M.V. Tennis/Pickleball Courts	5,000	74,129	0
Maint - Recreation Park	20,930	12,976	32,347
Maint - Regional Park	103,117	21,869	67,129
Maint - Ashford Park	18,246	4,650	10,942
Maint - Meadow Vista Park	18,551	3,339	24,123
Maint - Christian Valley Park	4,577	5,076	4,620
Maint - Railhead Park	4,334	10,277	5,741
Maint- CVCC Park	5,723	3,253	6,723
Maint - Overlook Park	8,228	781	9,902
Maint - Placer Hills Park	3,259	292	4,526
Maint - Pocket Parks	911	1,743	864
Maint - Mt. Vernon Park	226	4,395	232
Maint - Winchester Park	1,415	3,128	1,815
Maint - Atwood III	3,541	13,260	4,198
Maint-Shockley	2,769	5,267	2,340
Maint - Bike Park	12,998	19,809	13,260
Maint-Ashley dog park	5,319	16,466	5,342
Maint - Recreation Comm Ctr	14,814	17,041	17,041
Maint - Regional Comm Ctr	15,371	16,739	16,739
Maint - Christian Valley Comm Ctr	100	4,106	4,106
Maint - CVCC	17,888	11,523	11,523
Maint - Overlook Modular	605	97	118
Maint - Regional Tennis/Pickleball Courts	5,057	3,626	3,041
Maint - MV Soccer A Field	287	96	96
Maint - RH Soccer A Field	3,973	4,604	4,651
Maint - PH Soccer Field	0	0	0

F & G



Maint - Regional Field Soccer	1,760	560	0
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	5,255	4,602	4,649
Maint - Regional Field A	8,601	9,279	9,211
Maint - MV Softball Field	309	324	354
Maint - Regional Field B	9,375	9,962	9,920
Maint - Regional Field C	17,283	14,791	14,776
Tree Maint Rec Park	10,021	10,000	11,000
Tree Maint Reg	10,000	10,000	10,000
Tree Maint Ashford	2,250	0	0
Tree Maint MV park	4,750	10,000	10,000
Tree Maint Christian Valley Park	5,000	0	0
Tree Maint Overlook Park	5,000	0	1,500
Tree Maint PH Park	0	5,000	5,000
Tree Maint Shockley Park	2,250	5,000	5,000
Tree Maint Railhead Park	20,000	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	5,447	8,613	9,182
<b>TOTAL MAINTENANCE</b>	<b>471,423</b>	<b>450,936</b>	<b>419,901</b>

Salaries/Wages Expenses	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Wages - Fac Attend - Rec Park	111,147	132,492	132,492
Wages - Fac Attend - CVCC	39,164	47,271	47,271
Wages - Fac Attend - Reg Park	25,534	31,304	31,304
Wages - Fac Attend - Overlook	79	138	138
Wages - Management	166,509	184,278	184,278
Wages - Rec Park	247,075	264,000	257,501
Wages - Reg Park	173,805	215,674	215,674
Wages - Ashford Park	53,325	53,500	53,500
Wages - Meadow Vista Park	60,509	63,400	63,400
Wages - CV Comm Ctr	9,011	9,170	9,170
Wages - Railhead Park	17,031	18,050	18,050
Wages - CVCC	15,259	18,300	18,300
Wages - Overlook Park	20,008	20,950	20,950
Wages - Placer Hills Park	19,751	20,850	20,850
Wages - Pocket Parks	6,443	8,100	8,100
Wages- Mt. Vernon Park	0	839	839
Wages - Winchester Park	6,623	6,900	6,900
Wages - Atwood	7,857	5,670	5,670
Wages - Shockley	4,845	6,600	6,600
Wages - Other Projects	0	212	710
Wages - Special Events	1,763	5,850	5,850
Wages - Uniform Allowance	12,580	12,940	13,107
	<b>998,318</b>	<b>1,126,488</b>	<b>1,120,654</b>

F & G

	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
ER -Taxes - F & G (7.65%)	80,853	91,016	90,576
Employment Expense - F & G	2,952	3,993	3,547
Fingerprinting Exp. - F & G	293	338	403
Benefits Expense - F & G	238,121	241,365	253,180
Employer Retirement Exp.	90,466	90,797	90,301
Worker's Comp.	79,320	75,608	72,229
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>492,005</b>	<b>503,117</b>	<b>510,236</b>
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,490,323</b>	<b>1,629,605</b>	<b>1,630,890</b>

#### Fixed Assets

Fixed Asset Purchases - F&G	92,120	5,000	186,400
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>92,120</b>	<b>5,000</b>	<b>186,400</b>

#### Lease Purchase Princ/Interest

	0	0	0
	0	0	0
<b>TOTAL LEASE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,076	2,203	2,203
<b>TOTAL RENT</b>	<b>2,076</b>	<b>2,203</b>	<b>2,203</b>

	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Art in the Park	2,857	0	0
Regional Pond Mucking		100,000	
Pond Leak Investigation	0	40,000	40,000
Rec - Lockerroom Floor		25,000	
Reg - Canal Repairs		40,000	
Ashford - Levee Repair and Paving	0	75,000	75,000
Ashford - Retention Wall Investigation	0	10,000	10,000
Overlook - Signage	0	10,000	10,000
Railhead - Parking lot reseal	0	60,000	60,000
Tutor Totter Roof	0	45,000	45,000
CVCC Lock and Door Repair	0	50,000	50,000
James Field Re-Wireing			40,000
Plumbing Infastructure	0	50,000	50,000
Electrical Infastructure	0	34,000	34,000
Bike Park Construction	130,738		15,000
Placer Hills Parking Lot	48,710		0

F & G



## **8.4 Cover sheet – FY 2022/2023 Project List and Five Year Plan Update**

**Auburn Area Recreation and Park District Acquisition and Development Committee January, 2022; February, 2022; Board of Directors meeting February, 2022; A&D Committee March, 2022; Board of Directors March 31, 2022**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) update the FY 22/23 Project List and Five-Year Plan?

### **Background**

ARD staff provides a proposed Project List for each Fiscal Year. This Project List is based off of projects incorporated in the Five-Year Project List as well as any new needs proposed by the community, staff and Board.

The Five-Year Project List is comprised of those projects deemed to be of the highest priority and reflects the District's goal to address needed existing infrastructure upgrades, bring new features into the existing park system and complete potential land acquisition and new park development.

The ARD Board of Directors directed staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 21/22 Project List, and approved the Five-Year Plan Update at the February 24, 2022 Board of Directors meeting.

Subsequent to that direction, the Board of Directors had a Special Board Meeting to approve the new conduit and wiring at James Field, at a cost of \$100,000. The Board also approved the use of ARD Future Capital Reserve Funds to pay for this work.

The result of this approval is that ARD will need to postpone a project or projects to pay for the James Field wiring. Staff has provided a recommended update to the FY 22/23 Project List and Five-Year Plan, in which the following has changed:

- 1) Added the James Field wiring project to FY 22/23 Project List
- 2) Postponed the Regional Park Pond mucking project in FY 24/25

In addition, it is proposed to add \$15,000 for continued work at the Auburn Bike Park. This work includes:

- Installing a drinking fountain/water bottle filler station. The City of Auburn Endurance Capital Committee is donating the fountain
- Traffic calming devices for Maidu Dr.
- Assistance with sign installation.

### **Recommendation for the Board of Directors**

The A&D Committee sent a positive recommendation to the Board to direct staff to amend the FY 22/23 Project List and Five-Year Plan as described above.

**Alternatives available to the Board of Directors**

1) Review and suggest other projects to postpone.

**Fiscal Impact**

The fiscal impact of the FY 22/23 Project List is indicated on that document.  
The fiscal impact of the Five-Year Project List is indicated on those documents.

**Attachments**

Updated Five Year Project List, including FY 22/23 Project List

Auburn Recreation District Five Year Project List

Project List

Green = moved from a previous year  
 Yellow = updated number or new project to list

2022/2023	30,032	769,184	556,375	238,495	1,415,000	314,974			
PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	City Mit.	Grants	COVID Relief Funds	
Estimated balance									
Recreation Park									
Driveway valve box repair	2,500		2,500						
Wheelchair Swing	85,000								
Rec Shop Floor Repairs	20,000				20,000	25,000	59,000	1,000	
Rec Mod courtyard repairs	20,000				20,000				
Day Camp mod #1 roof repair	15,000							15,000	
James Field wiring	100,000	40,000			60,000				
Meadow Vista items									
Parking lot reseed; path repairs	39,414	26,414			13,000				
New playground	100,000				40,000	60,000			
Regional Park/24 Acres									
24 acre construction docs & related work	182,637						182,637		
Costs/signage	10,000	10,000							
Pond leak investigation	40,000				40,000				
Ashford Park									
Levee Repairs and paving	75,000				75,000				
Retaining wall investigation	10,000				10,000				
Overlook Park									
Interpretive Signage (2 x \$5K)	10,000			15,000					
Restroom ADA Upgrades	15,000								
Railhead Park									
Parking lot repair/reseal	60,000				60,000				
Winchester Park									
Booster pump/filter replacement	25,000								
Christian Valley Park									
Tutor Totter Roof	45,000				45,000				
Auburn Elementary									
Discovery Club mod roof repair	15,000							15,000	
Canyon View Community Center									
Lock and door repair	50,000							50,000	
Auburn Bike Park									
Various (fountain, signage, traffic control)	15,000				15,000				
Various Parks									
Plumbing infrastructure upgrades	50,000							50,000	
Electrical upgrades	34,000							34,000	
<b>TOTAL</b>	<b>1,016,551</b>	<b>0</b>	<b>12,500</b>	<b>15,000</b>	<b>408,000</b>	<b>85,000</b>	<b>59,000</b>	<b>183,637</b>	<b>164,000</b>
Estimated Balance Remaining			15,032	361,184	473,375	177,495	1,231,363	150,974	

25000 equipment reserve

Note: Assumes \$50,000/year in County Mitigation Fees  
 Note: Assumes \$50,000/year in ADA reserve funds  
 Note: Assumes \$10,000/year in city mitigation  
 Note: Assumes \$25,000 added to FCC per year  
 Note: Assumes \$1.415m in Statewide Park Program grant  
 Note: Placer County to use approx. \$350,000

Auburn Recreation District Five Year Project List

Green = moved from a previous year  
 Yellow = updated number or new project to list

Project List

2023/2024

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mil.	City Mil.	Grants	Mt. Vernon sale proceeds	COVID Relief Funds	150,974
Estimated balance											
	20,032	388,184	523,375	187,495	2,647,077	415,000	150,974	Changed			
Recreation Park											
Splash Pool repair	50,000		20,000		30,000						
North (Front) Playground	120,000					120,000					
North Playground, Path of Travel	30,000					30,000					
Locker room floor	25,000				25,000						
Replace sewer lines, back restroom	30,000										
Sierra Pool deck expansion joint repair	13,000									30,000	
Painting/mural maintenance shop building	3,000				3,000					13,000	
Regional Park											
Breezeway Painting	40,000										
Tennis/pickleball courts surfacces	200,000		20,000		20,000						
24 Acre Development	3,427,077				200,000						
New vault toilet, Dry Creek and	45,000				445,000			2,567,077	415,000		
Repave Park Dr.	30,000				22,000					23,000	
Railhead Park											
New pump and filter	50,000										50,000 equipment reserve
Various Parks											
Drinking fountain replacement	35,000										
TOTAL	3,938,077	0	40,000	20,032	279,000	467,000	150,000	2,567,077	415,000	35,000	131,000
Estimated Balance Remaining					108,184	56,375	37,495	80,000	0	19,974	

- Note: Assumes \$50,000/year in County Mitigation Fees
- Note: Assumes \$50,000/year in ADA reserve funds
- Note: Assumes \$10,000/year in city mitigation
- Note: Assumes \$25,000 added to FCC per year
- Note: Placer County to use approx. \$350,000
- Note: Assumes \$80,000 Grant

# Auburn Recreation District Five Year Project List

Green = moved from a previous year  
 Yellow = updated number or new project to list

## 2024/2025

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mil.	City Mil.	Grants	In Kind
<i>Meadow Vista Park</i>									
Pond-island-renovation									Postponed
<i>Regional Park</i>									
Tennis Court Path of Travel	41,500		3,000	18,500		20,000			
Dry Creek playground replace/ADA path of travel	125,000				40,000	85,000			
Pond-muckling									
Canal Repair	40,000				40,000				100,000
<i>PB court crack repair</i>									
<b>TOTAL</b>	206,500	0	3,000	18,500	80,000	105,000	0	0	0
Estimated Balance Remaining			6,532	53,184	1,375	47,495	80,000		0

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$25,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds



# Auburn Recreation District Five Year Project List

Green = moved from a previous year  
 Yellow = updated number or new project to list

## 2025/2026

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
Estimated balance									
				25,032	133,184	106,375	47,495	80,000	
<i>Regional Park</i>									
Walking pathway extension, Dry Creek	265,000								Postponed
									265,000
<b>TOTAL</b>	265,000	0	0	25,032	133,184	106,375	47,495	80,000	0
<b>Estimated Balance Remaining</b>									
				25,032	133,184	106,375	47,495	80,000	0

- Note: Assumes \$50,000/year in County Mitigation Fees
- Note: Assumes \$5000/year in ADA reserve funds
- Note: Assumes \$10,000/year in city mitigation
- Note: Assumes \$25,000 added to FCC per year
- Note: Assumes \$50,000/year in Equipment Reserve funds

## **Item 8.5 Cover Sheet – Approval of Agreement with Local 39 Operating Engineers**

Auburn Area Recreation and Park District (ARD) Board of Directors’ meeting, March, 2022.

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve the agreement between ARD and the Local 39 Operating Engineers? The term of this agreement is from April 1, 2022 – March 31, 2025.

### **Background**

District staff has been negotiating a new contract with Local 39 since January 2022. After several meetings with the union representative and the negotiating committee (made up of three represented staff members), a tentative agreement has been struck. The complete details of the negotiated items are in the attached document. The main points on the agreement are as follows:

#### **Contract Term**

April 1, 2021 through March 31, 2025

#### **Health Benefits**

The parties have tentatively agreed to an 77% - 23% split, based on the Kaiser HMO plan that CalPERS offers. ARD will cover 77% of the Kaiser premium and employees will cover 23% of the premium. If an employee chooses a more expensive health plan, they will pay the difference. (Page 27 of contract)

#### **Cost of Living**

The parties have tentatively agreed to a 4% COLA, beginning April 1, 2021. Inflation this year was huge, so we have also agreed to 1% - 4% COLA beginning in April 1 of the following years based on CPI and the district meeting certain minimum revenue increases. (Page 8 of contract)

#### **Elimination of Columbus Day**

The parties have tentatively agreed to eliminate Columbus Day as a Holiday and replace the 8 hours as part of the accrued PTO. (Pages 18-20, 27 of contract)

#### **Uniform Allowance**

The parties have tentatively agreed to remove “gloves” from the Uniform Allowance. The District will provide safety gloves moving forward.

## **Recommendation**

Staff recommends approving the agreement between ARD and the Local 39 Operating Engineers.

## **Fiscal Impact**

The changes to the Health Benefits will impact the District by approximately \$19,748 for Union staff and increased to \$22,327 including non-union on the same plan for 2022-2023. This is within the constraints of the budget.

The cost-of-living increase will impact the District by \$41,337 for the employees in the Union and \$63,932 total for all employees<sup>1</sup> for fiscal year 2022-2023, and has been budgeted for. This impact includes most of the District employees including some entry level increases, except some positions that received min wage increases in January.

### **<sup>1</sup> District policy states:**

#### **2.31. COLA (Cost of Living Allowance)**

A cost-of-living adjustment (COLA) may be provided to all permanent, full-time or part time, non-union employees based on identical negotiated increases provided to union employees. Such adjustments shall be made concurrent with the negotiated union adjustment. COLA raises are separate and distinct from an employee's merit increases.

## **Attachments**

Tentative Contract between the Auburn Area Recreation and Park District and the Local 39 Operating Engineers.

2022-2025  
**AGREEMENT BETWEEN AUBURN RECREATION DISTRICT**  
**AND LOCAL 39 OPERATING ENGINEERS**

		PAGE
ARTICLE 1	PREAMBLE	3
ARTICLE 2	RECOGNITION	3
ARTICLE 3	TERM OF THE AGREEMENT	4
ARTICLE 4	EMPLOYEE RIGHTS	4
ARTICLE 5	EMPLOYMENT POLICIES AND PRACTICES	5
	5.1 New Hires, Employees Subject to Probationary Period.....	5
	5.2 Regular Employees .....	5
	5.3 Full-time Employees .....	6
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## ARTICLE 1

### PREAMBLE

The articles and provisions contained herein constitute a bilateral and binding agreement by and between the Auburn Area Park and Recreation District (“ARD”) and the IUOE, Stationary Engineers Local 39 (“Union”), an employee organization, and becomes effective on April 1, 2022 and ending on March 31, 2025. This agreement supersedes and replaces any and all agreements and memorandums of understandings preceding the date of this agreement. The parties agree to abide by the Personnel policies of the District unless otherwise modified herein.

## ARTICLE 2

### RECOGNITION

- A. ARD recognizes the Union as the exclusive representative for those employees employed in the following classifications:
1. F&G Grounds Supervisor (F/T).
  2. F&G Park Worker (F/T).
  3. F&G Park Worker (P/T).
  4. F&G Senior Park Worker/Pool Operator (F/T)
  5. F&G Facilities Coordinator (F/T)
  6. F&G Custodian (F/T, P/T).
  7. F&G Facility Attendant/Custodian (P/T)
  8. F&G Facilities Maintenance Worker (F/T)
  9. F&G Senior Facilities Maintenance Worker (F/T)
  10. Sports Coordinator.
  11. Customer Service Rep (F/T,P/T).
  12. Youth Services Program Coordinator (F/T).
  13. Youth Services Program Site Director (F/T).
- B. In the event any new positions are created in ARD other than those fitting into the employee’s organization, written notification shall be given to the Union in a timely manner. The Union will have seven (7) working days to respond with their concerns over the creation of any non-union positions. Further, a meeting may be called to see if ARD and the Union can mutually agree on the status of the newly created positions. However, ARD has the right to create positions not within the employees’ organization over the objections of the Union.

### ARTICLE 3

#### TERM OF THE AGREEMENT

The term of this Agreement is from April 1, 2022 to March 31, 2025

### ARTICLE 4

#### EMPLOYEE RIGHTS

ARD and the Union recognize the right of employees to form, join, and participate in lawful activities of employee organizations and the equal alternative right of employees to refuse to form, join and participate in employee organizations

##### 1. Payroll Deductions:

In addition to continuing existing payroll deductions for group insurance plans to which the District is or shall hereafter be a contracting party, the District agrees to establish payroll deductions for the normal and regular monthly Union membership dues, initiation fees, fair share fees and assessments, and for the IUOE Federal Political Action Committee in manner defined in section 2 of this Article.

2. On the basis of individually signed, voluntary authorized deduction forms, the District will deduct dues of (\$.05) for each hour that the employee receives wages under the terms of the Agreement, to go towards the Local 39 Federal Political Action Committee. It is agreed that these authorized deductions for the Local 39 Federal Political Action Committee (PAC) are not conditions of membership in the Stationary Engineers, Local 39 or of employment with the District and that the Local 39 Federal PAC will use such monies in making political contributions in connection with Federal, State, and local elections. Payments shall be made on a separate check to Local 39 Federal PAC, accompanied by monthly reports reflecting employee hours worked on forms provided by the Local 39 Federal PAC, shall be remitted to 1620 North Market Blvd. Sacramento, CA 95834.

The costs of administering this payroll deduction for Local 39 Federal PAC are incorporated into the economic package provided under the terms of this Agreement so that the Local 39 Federal PAC has, through its negotiation and its execution of this Agreement, reimbursed the District for the costs of such administration.

## ARTICLE 5

### EMPLOYMENT POLICIES AND PRACTICES

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#### 5.1 New Hires, Employees Subject to Probationary Period

The first twelve months of continuous employment at the District is considered a probationary period. All employees shall serve a probationary period of twelve (12) months, commencing with their first day of employment. During this time the employee is expected to learn job responsibilities, get acquainted with fellow employees; determine whether or not he/she is happy with the job and whether further employment with the District is appropriate. The employee's supervisor will closely monitor his/her performance.

All employees may be evaluated in writing at any time during their probationary period and a mandatory evaluation will be completed after twelve months of employment, the standard probationary period. The Department Manager shall recommend either for or against retention of the employee prior to the expiration of the probationary period.

At any time during the probationary period an employee may be immediately released from employment by the District Administrator. The employee shall not be entitled to a hearing or an appeal of any kind. Recommendation of release from employment shall be made in writing by the Department Manager to the District Administrator. District Administrator may give such employee, at any time up to and including the last day of the probationary period, written notice of his/her immediate release from employment. Though an employee successfully completes his or her probationary period, they may still be subject to layoff or terminated for cause in accordance with this MOU.

The District Administrator may extend the duration of the probationary period one or more times, if, in his or her sole and absolute discretions, it is determined that such an extension is appropriate. Upon completion of the probationary period, a performance evaluation will be conducted to ascertain the advisability of continued employment on a regular basis.

#### 5.2 Regular Employees

Regular employees are those employees who are hired to work on a regular schedule. Regular employees may be classified as full-time or part-time. A "Regular" employee may be separated from their position through layoff or termination for cause in accordance with this MOU.

#### 5.3 Full-time Employees

Full-time employees are those who are regularly scheduled to work forty (40) hours per workweek. Absences due to non-protected time off could have an effect on your Full Time Benefits. Employees falling below the 40 hour threshold may have their attendance reviewed and



be subjected to an appropriate part time benefit formula listed in Article 7 Paragraphs (B), (C), and (D) of this MOU.

#### **5.4 Part-time Employees**

Part-time employees are those who are regularly scheduled to work fewer than forty (40) hours per workweek.

Benefit eligibility will be determined by the actual number of hours worked.

Part-time employees who work an average of less than twenty (20) hours per workweek are not eligible for District benefits except as mandated by State or federal law.

Part-time employees who work an average of thirty (30) hours per workweek are entitled to some medical benefits except as mandated by State or federal law.

Any increase in part time employee's scheduled hours will be based upon the District's needs, with seniority within the classification being one of the factors in such determination.

#### **5.5 Temporary Employees**

Temporary employees have no regular job status and are employed for short-term assignments. Short-term assignments generally are for periods of three months or fewer; however, such assignments may be extended by the Department Head with approval of the District Administrator. Temporary employees are not eligible for employee benefits except as mandated by applicable State or Federal law. Temporary employees are eligible for CalPERS benefits if they work full-time for six continuous months or for more than 1,000 hours in a calendar year or are current members of CalPERS.

#### **5.6 Seasonal Employees**

Seasonal employees are employees without regular job status, who are hired for a period of up to six months. The hours worked by such employees may vary. Seasonal employees are not eligible for employee benefits except as mandated by applicable law. Seasonal employees are eligible for CalPERS retirement benefits if they work full-time for six continuous months or for more than 1,000 hours in a calendar year or are current members of CalPERS.

#### **5.7 On-Call Employees**

On-call employees are employees who work on an on-call or as-needed basis. On-call employees have no regular job status. On-call employees are not eligible for employee benefits except as mandated by applicable law.

## **5.8 Work Schedules**

The District's normal business hours are between 6:00 a.m. and 11:00 p.m., Sunday through Saturday. Supervisors are responsible for assigning individual employee work schedules. Work hours will vary among departments and shifts due to various District needs. All employees are expected to be at their desks or workstations ready to work at the start of their scheduled shifts.

Exchanging work schedules with other employees is discouraged. However, supervisors may authorize such an exchange. Work schedule exchanges will not be approved for the mere convenience of an employee or if the exchange interferes with normal operations or results in overtime.

The workweek begins at 12:01 a.m. Wednesday and ends at midnight on Tuesday.

When an employee is unable to report to work at the assigned time, the employee must report the reason by telephone to their immediate supervisor as soon as possible. Unauthorized absences that interfere with the orderly operation of District business may be cause for personnel action.

## **5.9 Rest Periods**

Employees are allowed a paid fifteen-minute rest period (break) for every four hours (or major portion thereof) of work. A rest period shall be scheduled, with the Supervisor's approval, in accordance with the requirements of the nature of the work assignment and to assure that all activities conducted by the District are adequately staffed at all times. Rest periods may neither be combined with meal breaks nor used to allow an employee to come in fifteen minutes late or leave fifteen minutes early. During a paid rest period, the employee must not leave the premises.

## **5.10 Meal Periods (Breaks)**

As required by the Fair Labor Standards Act, unpaid meal breaks shall be scheduled in the middle of the employee's work shift, no more than five (5) hours after the beginning of the workday. Unpaid meal breaks shall be a minimum of thirty minutes long but shall not exceed one hour. During an unpaid meal break an employee must be relieved of all duties and be free to leave the premises. The District will provide a break room with limited kitchen facilities at the Recreation Park main building location.

A half-hour meal break shall be taken for every work period of more than five (5) hours. For all workdays on which an employee works more than ten hours, a second unpaid meal break shall be taken. The second meal break may be waived only if:

- The total hours worked on that workday does not exceed twelve;
- There is mutual consent of the employee and department manager; and
- The first meal period of the workday was taken.

If an employee works no more than six hours in a given day the meal break may be waived by mutual consent of the employee and the employer.

Rest periods may not be combined with meal breaks or used to allow an employee to come in fifteen minutes late or leave fifteen minutes early. Meal breaks may not be used to allow an employee to come in later or leave early. Employees are expected to observe their assigned working hours and the time required for meal and rest periods.

The District will require that union employees lunch periods will begin and end at the specific site they are working in. Lunch breaks are thirty (30) minutes including travel time. However, an employee may use a District vehicle to travel to purchase a meal when on assignment away from home base, but such travel shall be included in the lunch period time.

### **Timekeeping Requirements**

The District utilizes a computer driven software package called TimeClock© to record all timekeeping. All employees are required to use TimeClock© to record their time worked for payroll purposes. Employees must record their own time at the start and at the end of each work period, including at the start and end of each lunch break. Employees must also record their time whenever they leave the premises for any reason other than District business. Recording time in on another employee's TimeClock©, allowing another employee to log time on a TimeClock© that is not their own, or altering TimeClock© is not permissible and is subject to disciplinary action, with the exception of changes and corrections made by management and/or the payroll department.

All TimeClock© entries must be turned in to the department manager no later than 5:00 pm on Tuesday of payroll week. All TimeClock© entries must be approved by the employee's Department Manager.

Any TimeClock© error should be reported immediately to the department manager or the payroll department.

### **5.11 Salary Schedule**

The salary schedules and hourly wage schedules for District employees represented by Local 39, are developed through negotiation between the Union and the District, and are ratified by the members and the Board of Directors. Beginning April 1st of each year, the general wage increase (COLA) will be between a minimum of 1% and a maximum of 4% as determined by the Consumer Price index (**Bureau Labor of Statistics Consumer Price Index, California State Average, All Urban Consumers** for the month of October of the preceding year, provided that the District revenue meets the minimum levels below.

**March 31, 2022** is anticipated to be a total District Revenue of \$5,345,000.

**April 1, 2023:** provided that total District revenue remains at a minimum base level of \$5,451,900 at fiscal year- end of March 31, 2023 (revenue is defined as Program, Facility, Property Tax, and RDA revenues) a COLA increase for current employees.

**April 1, 2024:** provided that total District revenue remains at a minimum base level of \$5,560,938 at fiscal year- end of March 31, 2024 (revenue is defined as Program, Facility, Property Tax, and RDA revenues) a COLA increase for current employees.

If the District fails to meet the above revenue levels, the increase will be a minimum of 1% for that year.

The salary ranges for each classification are located in appendix “A” and updated as general wages increases occur.

### **5.12 Payment of Wages**

Except as otherwise indicated, the compensation provided shall be deemed to mean the compensation per hour. The wages of all employees shall be paid every two (2) weeks, based on a schedule of twenty-six (26) pay periods per year, normally every other Friday. Non-exempt employees shall be paid at their assigned hourly rate.

### **5.13 Automatic Deposit**

The District offers automatic payroll deposits. Initially upon hiring and thereafter if the employee changes banks, each employee must complete a form available from the payroll department and return it to that office at least 17 days before the pay period for which the change is effective. Employees should carefully monitor their payroll deposit statements for the first two pay periods after the service begins.

### **5.14 Call-in Pay**

The District will pay a minimum of two hours of pay to employees who are required to report to work on a day other than their normally scheduled workday.

### **5.15 Stand-by Pay**

Any District employee who is required to be on “stand-by mode” on a day other than his or her normally scheduled work day or work hours, will be entitled to a minimum payment of \$21.00 per weekday and \$24.00 per weekend day for each eight (8) hour period that the employee is required to be on stand-by. Stand-by pay will not be paid at an overtime rate.

### **5.16 Working Out of Class**

On occasion, due to operational necessity an employee may be required to perform a majority of essential duties of another classification with a higher salary range. In such cases, payment for out of class work shall be a minimum of 5% above the regular base pay of the employee for all hours worked in the higher classification. Employees whose job description does not include

work classification that requires licensing or certifications, but who work in such a capacity will be paid a 5% pay differential.

### **5.17 Pay for Mandatory Meetings/Trainings**

The District will pay non-exempt employees for their attendance at meetings, lectures, and training programs under the following conditions:

- Attendance is mandatory; or
- The meeting, course, or lecture is directly related to the employee's job and the employee has been notified of the necessity for such attendance by his or her supervisor.

Compensation will be at the employee's regular rate of pay for time spent at meetings, lectures, and training programs. Any hours in excess of eight hours in a day or 40 hours in a workweek will be paid at the employee's appropriate overtime rate. Appropriate Lunch breaks must be taken during meetings and trainings.

### **5.18 Overtime**

Employees may be required to work overtime as necessary. Overtime work requires prior authorization by the District Administrator or his/her designee. All overtime shall be recorded by the employee on his/her normal electronic timecard.

The District will attempt to distribute overtime evenly and to accommodate individual schedules. Overtime for any one employee shall not exceed eight (8) hours in any one pay period unless otherwise authorized by the District Administrator.

### **5.19 Payment for Overtime**

The District provides compensation for all overtime hours worked by non-exempt employees in accordance with State and Federal law as follows:

- Any hours worked in excess of eight hours in one workday or 40 hours in one workweek will be treated as overtime. A workday begins at 12:01 a.m. and ends at midnight 24 hours later. Workweeks begin each Wednesday at 12:01 a.m. and end each Tuesday at 12:00 a.m.;
- Employees shall be paid at a rate of one and one-half times the employee's regular rate of pay for hours worked:
- In excess of 40 hours for the workweek;
- In excess of eight, but not more than 12, hours for the workday; and

- For the first eight hours worked on the seventh consecutive day of work. However, if a non-exempt employee works less than six hours a day, and less than 30 hours in a week, the employee will not receive overtime for the seventh consecutive day.
- Compensation for hours in excess of 12 in one workday and in excess of eight on the seventh consecutive workday in a workweek shall be paid at double the regular rate of pay;

Sick time, PTO, holiday, and vacation hours paid, but not worked, are not included in calculating overtime. Only actual hours worked in a given workday or workweek, and not hours scheduled, will apply in calculating overtime.

Employees who are excluded from District Benefits are eligible for overtime pay calculated at the rate of one and one-half times the employee's regular rate of pay for hours worked on a District-observed holiday. When a holiday falls on a Saturday or Sunday, the employee shall be eligible for overtime pay for hours worked on the actual holiday, not the District-observed holiday.

### **5.21 Salary Ranges and Merit Increases/Performance Reviews**

Persons entering the employ of the District shall be paid at the minimum starting wage of the salary schedule established for the classification in which they are hired, unless otherwise approved by the District Administrator.

Merit increases may range from 0% to 5% and shall be determined on the employee's anniversary date, shall not be automatic, but shall be based on performance reports, length of service and budgetary constraints based on the criteria outlined below:

Employees may qualify for a merit increase in the following manner:

A Performance Evaluation Form shall be prepared by the employee's supervisor not more than thirty (30) days prior to the employee's anniversary date and shall be interactively reviewed by the employee and his or her supervisor. The Performance Evaluation Form shall list several performance criteria and each of the criteria shall have a numerical point value as follows:

Outstanding:	5
Exceeds Performance Standards:	4
Satisfactory:	3
Needs Improvement:	1
Unsatisfactory:	0

There are 11 criteria (20 criteria for Supervisors) on the current Performance Evaluation Form. The District, at its discretion, may add, delete, amend, or modify the content and/or the criteria on the Performance Evaluation Form. Changes in the rating or scoring system and how it affects any merit increase of employees shall be on a "meet and confer" basis with the union. Evaluation scores and corresponding merit increase percentages are as follows:

## Regular Employees

40-55 =	5%
36-39 =	4%
33-35 =	3%
Below 33 =	0%

## Supervisors

54-75 =	5%
49-53 =	4%
45-48 =	3%
Below 45 =	0

An employee who scores below 33 on a performance review shall be counseled immediately and given a Performance Improvement Plan as to how his or her performance must improve. Such performance shall be reviewed again 90 days after the initial performance review. If the employee's performance improves to a Satisfactory level (33 or higher), that employee will be eligible for the corresponding merit increase (non-retroactive). If there is no improvement, the employee may be subject to disciplinary action, up to and including termination.

All job descriptions shall have a minimum starting wage and a maximum attainable wage. Each employee will have a performance review on either their anniversary date or their promotion date (if applicable), and shall be eligible for a merit increase corresponding to the evaluation criteria and score outlined above. Generally, all full-time and regular part-time employees shall serve at least one year at each wage and have a performance evaluation rating of 33 or better to qualify for advancement to the next wage. Performance Evaluation Forms shall be reviewed by the District Administrator prior to the review of an employee, and shall be approved by, and advancement shall be at, the discretion of the District Administrator.

The District will provide an appropriate venue to assure that privacy and confidentiality are maintained for performance evaluations.

The employee will be asked to sign the Performance Evaluation Form simply to acknowledge that it has been presented and discussed between the employee and the supervisor and that the employee is aware of its contents. If the employee refuses to sign the performance evaluation, the supervisor will note the refusal on the original evaluation in the employee's signature block and have the refusal witnessed and initialed by another manager or supervisor. The employee has the right to respond in writing to the evaluation and have the response included in his/her personnel file within 30 days of having received the evaluation.

### **5.22 Makeup Time**

The District allows the use of makeup time when non-exempt employees need time off to tend to personal obligations. Makeup time worked will not be paid at an overtime rate.

Employees may take time off and then make up the time later in the same work week, or may work extra hours earlier in the work week to make up for time that will be taken off later in the work week.

Makeup time requests must be pre-approved by the employee's supervisor and approved as such on TimeClock©. Requests will be considered based on the legitimate business needs of the

District at the time the request is submitted. A separate request is required each time the employee requests makeup time.

If an employee requests time off that is to be made up later in the week, the employee must submit the request at least 24 hours in advance of the desired time off. If the employee requests to make up time prior to taking time off, the employee must submit the request at least 24 hours before working the makeup time. Makeup time requests must be approved in TimeClock© before the employee takes the requested time off or works the makeup time, whichever is first.

All makeup time must be worked in the same work week as the time taken off. Employees may not work more than 11 hours in a day or 40 hours in a workweek as a result of making up time that was or would be lost due to personal obligations.

If an employee takes time off and is unable to work the scheduled makeup time for any reason, the hours missed will normally be paid by PTO. However, your supervisor may arrange with you another day to make up the time if possible, based on scheduling needs. If an employee works makeup time in advance of time they plan to take off, the employee must take that time off, even if the employee no longer requires that time off.

An employee's use of makeup time is completely voluntary. The District does not encourage, discourage, or solicit the use of makeup time.

### **5.23 Personnel Records**

Employees have a right to inspect certain documents in their personnel file, as provided by law, in the presence of a District representative at a mutually convenient time. If requested, a copy of an employee's personnel file will be provided to them within thirty (30) days at the cost of copying the files. Employees may add comments to any disputed item in the file.

The District will restrict disclosure of personnel files to authorized individuals within the District. Any request for information contained in personnel files must be directed to the Personnel Manager. Only the District Administrator or Payroll Department is authorized to release information about current or former employees. Disclosure of personnel information to outside sources will be limited. However, the District will cooperate with requests from authorized law enforcement or local, State, or Federal agencies conducting official investigations and as otherwise legally required. Under the California Public Records Act, personnel files are private, but the District can be mandated to release information including, but not limited to, names of employees and salary information.

### **5.24 Names and Addresses**

The District is required by law to maintain employees' names and current addresses. Employees are responsible for notifying the District in the event of a name or address change.



### **5.25 Reduction in Force**

Due to lack of work or lack of funds the District may need to restructure or reduce its workforce. If restructuring operations or reducing the number of employees becomes necessary, the District will attempt to provide advance notice, if possible, to help prepare affected individuals. If possible, employees subject to layoff will be informed of the nature of the layoff and the foreseeable duration of the layoff, whether short-term or indefinite.

In determining which employees will be subject to layoff, the District will take into account, among other things, requirements for continued operation of District functions, the skill, productivity, ability, and past performance of those involved, as well as seniority in current position.

The District Administrator shall prepare and submit a layoff list to the Board of Directors. Each employee subject to layoff shall be given written notice of layoff. This notice shall state the effective date and reason for such layoff.

The District recognizes its obligation to meet and confer with the Union over the decision to layoff and the impacts of any proposed layoff.

### **5.26 Voluntary Termination**

Voluntary termination results when an employee voluntarily resigns his or her employment, or fails to report to work for three consecutively scheduled workdays without notice to, or approval by, his or her supervisor. All District-owned property, including vehicles, keys, uniforms, identification badges, and credit cards, must be returned immediately upon termination of employment.

### **5.27 Internal Transfers**

The District will post vacancies that are open for promotional opportunities and lateral transfers, allowing for interviews of those employees that wish to apply, to the extent that those applying for such transfer or promotional opportunity are qualified for such position(s).

## **ARTICLE 6**

### **DRUGS AND ALCOHOL POLICY**

#### **6.1 Drug and Alcohol Abuse**

The District is concerned about the use of alcohol, illegal drugs, or controlled substances as they affect the workplace. Use of these substances, whether on or off the job, can detract from an employee's work performance, efficiency, safety, and health, and therefore seriously impair the employee's value to the District. In addition, the use or possession of these substances on the job constitute a potential danger to the welfare and safety of other employees and expose the District

to the risks of property loss or damage, or injury to other persons. Inappropriate use of prescription drugs and/or over-the-counter drugs may do the same.

The following rules and standards of conduct apply to all employees either on District property or during the workday (including meals and rest periods). Behavior that violates District policy includes:

1. Possession or use of an illegal or controlled substance, or being under the influence of an illegal or controlled substance while on the job;
2. Driving a District vehicle while under the influence of alcohol or an illegal or controlled substance;
3. Distribution, sale, or purchase of an illegal or controlled substance while on duty or in the workplace.
4. Reporting to work under the influence of alcohol, illegal drugs or any other controlled substance.
5. Use of alcohol, illegal drugs or any other controlled substance while on duty or in the workplace.
6. Misuse of prescription drugs or over the counter drugs while on duty or in the workplace.

Violation of these rules and standards of conduct will not be tolerated. The District also may bring the matter to the attention of appropriate law enforcement authorities.

In order to enforce this policy, the District reserves the right to conduct searches of any and all the District property, including desks and lockers, and to implement other measures necessary to detect and deter abuse of this policy. No employee should assume that any area on District property is private. The District reserves the right to enter and search any desk or locker in the workplace.

An employee's conviction on a charge of illegal sale or possession of any controlled substance while off District property will not be tolerated because such conduct, even though off duty, reflects adversely on the District. In addition, the District must keep people who sell or possess controlled substances off the District's premises in order to keep the controlled substances themselves off the premises.

Any employee who is using prescription or over-the-counter drugs that may impair the employee's ability to safely perform the job, or affect the safety or well being of others, must notify a supervisor of such use immediately before starting or resuming work.

The District will encourage, and reasonably accommodate, employees with alcohol or drug dependencies to seek treatment and/or rehabilitation. Employees desiring such assistance should request a treatment or rehabilitation leave. The District is not obligated, however, to continue to employ any person whose performance of essential job duties is impaired because of drug or alcohol use, nor is the District obligated to re-employ any person who has participated in treatment and/or rehabilitation if that person's job performance remains impaired as a result of dependency. Additionally, employees who are given the opportunity to seek treatment and/or

rehabilitation, but fail to successfully overcome their dependency will not automatically be given a second opportunity to seek treatment and/or rehabilitation. This policy on treatment and rehabilitation is not intended to affect the District's treatment of employees who violate the regulations described previously. Rather, rehabilitation is an option for an employee who acknowledges a chemical dependency and voluntarily seeks treatment to end that dependency.

All District employees are subject to drug and alcohol testing under Federal and State guidelines allowing for "reasonable suspicion testing" as follows:

Reasonable suspicion testing is authorized when management believes an employee is using illegal drugs or alcohol. It is appropriate to request a reasonable suspicion drug and alcohol test when any of the following conditions exist:

1. Direct observation of drug use and/or the physical symptoms of being under the influence of drugs or alcohol.
2. A pattern of abnormal conduct or erratic behavior.
3. Arrest or conviction for a drug related offense; or the identification of an employee as the focus of a criminal investigation into illegal drug possession, use or trafficking.
4. Information that is either provided by reliable and credible sources or independently corroborated.
5. Newly discovered evidence that the employee has tampered with a previous drug test.

## **ARTICLE 7**

### **EMPLOYEE BENEFITS**

#### **7.1 Introduction**

An employee holding a full-time or regular part-time position will be entitled to District benefits according to the following employment classification:

- A. Full-time employees who are regularly scheduled for 40 hours per week and maintain 40 paid hours per week:

Benefits begin on the first of the month following the first thirty days of regular employment. To maintain eligibility for benefits, paid hours must average a trailing twelve (12) month basis, unless unpaid absences are due to approved FMLA leave or a preapproved leave of absence. Employees falling below the 40 hour threshold will be reviewed and may be subjected to the part time benefit formulas list in paragraphs (B), (C), and (D) of this article.

- B. Regular part-time employees who work an average of 30-39 hours per week;

Benefits begin on the first of the month following the first thirty days of regular employment. Such part-time employee must maintain a minimum of 30 hours per week of work. To maintain eligibility for benefits, hours worked will be monitored on a trailing twelve (12) month basis and will be calculated every quarter. The trailing 12 month period will begin on the first day of the pay period following the “hours worked” eligibility requirements for that level of benefits.

C. Regular part-time employees who work an average of 20-29 hours per week

Benefits begin on the first of the month following the first thirty days of regular employment. Such part-time employee must maintain a minimum of 20 hours per week of work. To maintain eligibility for benefits, hours worked will be monitored on a trailing twelve (12) month basis and will be calculated every quarter. The trailing 12-month period will begin on the first day of the pay period following the “hours worked” eligibility requirements for that level of benefits.

D. Part-time employees who work an average of less than 20 hours per week:

Part-time employees in this category and temporary, seasonal, on-call, volunteers, and Independent Contractors only qualify for participation in the retirement program as required by CalPERS. These employees do not qualify for any other benefits.

**7.2 Rules for Part-time Employees: Hours Worked, Eligibility and Review Periods for Paid Time-Off Benefits.**

1. Definition of Hours Worked

Whenever “hours worked” is mentioned in the District Benefits section, it refers to actual hours an employee works, and includes the number of hours the employee was paid, including holidays, personal time leave off, and credit allowed for unpaid holidays.

If the part-time employee did not meet the required level of hours to reach a benefit level during the first month of employment, he or she will be re-examined at the end of each subsequent month using the most recent trailing twelve months’ data. Upon reaching the threshold for average hours, the part-time employee will then qualify for the appropriate benefit coverage.

2. Increased Qualification

An employee who initially meets the 20-29 average hours worked per week level of benefits, may at a later date qualify for the 30-39 average hours worked per week level of benefits. After initial qualification, the employee will be monitored on a monthly basis to verify whether he or she meets the required level of hours to

reach the 30-39 average hours worked per week level of benefits. If so, the increased level will begin.

### 3. Maintaining Benefits

Once an employee meets the required number of working hours to become eligible for a specific level of benefits, he or she will be monitored on a trailing 12-month basis to verify that he or she still meets the “hours worked” criteria for that level of benefits. The trailing 12-month period will begin on the first day of the pay period following the “hours worked” eligibility requirement for that level of benefits.

### 4. Reinstatement of Benefits

If an employee fails to meet the minimum number of hours required to maintain a level of benefits at the quarterly review date, the employee will thereafter be monitored on a monthly basis to determine if he or she qualifies for reinstatement of benefits. (The criteria used to determine the level of reinstated benefits is the same as for qualification of benefits above.)

Benefits such as Holiday Pay and Personal Time Leave will be reinstated beginning the first day of the pay period following the re-qualification date.

## 7.3 Leaves – General – See also District Personnel Policy Manual

### 7.3.1 Eligibility for Leave

All full-time and regular part-time employees who work at least an average of 20 hours per week are entitled to leaves. For part-time employees of 20 or more hours, the amount of leave shall be proportional to the number of hours they work is to full-time.

### 7.3.2 Personal Time Leave (PTO)

Personal Time Leave is leave which may be used for either illness or vacation. For a full-time employee it shall be calculated as follows:

- a. Date of Hire to end of Second (2<sup>nd</sup>) year: .0635 / hr or 132 hours/year, with a cap of 452 hours.
- b. Beginning of third (3<sup>rd</sup>) year to end of fifth (5<sup>th</sup>) year: .0846 / hr or 176 hours/year, with a cap of 496 hours
- c. Beginning of sixth (6<sup>th</sup>) year to end of tenth (10<sup>th</sup>) year: .1038 / hr or 216 hours/year, with a cap of 536 hours

- d. Beginning of eleventh (11<sup>th</sup>) year and forward: .1231 / hr. or 256 hours/year, with a cap of 576 hours.
- e. Beginning of the Sixteenth (16<sup>th</sup>) year and forward: .1423 / hr. or (296) hours/year with (cap of 616 hours)

On Columbus Day 2022, each employee's PTO hours will be increased by 8 hours. At that time the accruals will change to the new accrual rates below:

- a. Date of Hire to end of Second (2<sup>nd</sup>) year: .0673/hr. or 140 hours/year, with a cap of 452 hours.
- b. Beginning of third (3<sup>rd</sup>) year to end of fifth (5<sup>th</sup>) year: .0885/hr. or 184 hours/year, with a cap of 496 hours
- c. Beginning of sixth (6<sup>th</sup>) year to end of tenth (10<sup>th</sup>) year: .1077/hr. or 224 hours/year, with a cap of 536 hours
- d. Beginning of eleventh (11<sup>th</sup>) year and forward: .1269/hr. or 264 hours/year, with a cap of 576 hours.
- e. Beginning of the Sixteenth (16<sup>th</sup>) year and forward: .1462/hr. or 304 hours/year with a cap of 616 hours.

**Employees hired after July 1, 2014: PTO**

- a. Date of Hire to end of Second (2<sup>nd</sup>) year: .04763 /hr or 99 hours/year, with a cap of 339 hours.
- b. Beginning of third (3<sup>rd</sup>) year to end of fifth (5<sup>th</sup>) year: .0635 /hr or 132 hours/year, with a cap of 372 hours.
- c. Beginning of sixth (6<sup>th</sup>) year to end of tenth (10<sup>th</sup>) year: .0779 /hr or 162 hours/year, with a cap of 402 hours.
- d. Beginning of eleventh (11<sup>th</sup>) year and forward: .09233 /hr or 192 hours/year, with a cap of 432 hours.
- e. Beginning of the Sixteenth (16<sup>th</sup>) year and forward: .1067 / hr or (222) hours/year with a cap of 462 hours.

On Columbus Day 2022, each employee's PTO hours will be increased by 8 hours. At that time the accruals will change to the new accrual rates below:

- a. Date of Hire to end of Second (2<sup>nd</sup>) year: .0514 hr. or 107 hours/year, with a cap of 452 hours.
- b. Beginning of third (3<sup>rd</sup>) year to end of fifth (5<sup>th</sup>) year: .0673/hr. or 140 hours/year, with a cap of 496 hours
- c. Beginning of sixth (6<sup>th</sup>) year to end of tenth (10<sup>th</sup>) year: .0817/hr. or 170 hours/year, with a cap of 536 hours
- d. Beginning of eleventh (11<sup>th</sup>) year and forward: .0962/hr. or 200 hours/year, with a cap of 576 hours.
- e. Beginning of the sixteenth (16<sup>th</sup>) year and forward: .1106/hr. or 230 hours/year with a cap of 616 hours.

Personal Time Leave accrual is capped. When an employee accrues Personal Time Leave in excess of 320 hours (240 hours if hired after March 31, 2014) beyond the number of hours which that employee can earn during one year, the employee shall cease accruing Personal Time Leave until he or she has used sufficient time to reduce it to the cap. For example, if a 7<sup>th</sup> year employee ends the year with 536 hours (402 hours if hired after March 31, 2014), he/she will not accrue any additional Personal Time Leave until he/she has used some hours. If during the first month the employee uses 80 hours, he/she shall then begin accruing hours until he/she is once again at 536 (402 hours if hired after March 31, 2014) hours. The District does not grant retroactive compensation for any period of time during which employee was unable to accrue Personal Time Leave because his or her Personal Time Leave had reached capacity. Accrual depends upon employment status and years of active service. Active service commences with an employee's first day of work and continues thereafter unless broken by an absence without pay, a leave of absence, or termination of employment. Part-time employees accrue Personal Time Leave on a pro rata basis. Employees on unpaid leave and seasonal or temporary employees do not accrue Personal Time Leave. An employee may not use paid time off before its accrual.

**Personal Time Off Buy-Out:**

The District will allow employees to buy out PTO time on the following conditions:

- 1. Employee may only buy PTO time down to 80 hours
- 2. Employees will be allowed to buy down PTO twice per year, June 1st and December 1<sup>st</sup> of each year.
- 3. The buy down rate will be one day of PTO time for each day bought out.  
PTO time may only be bought out in 8 hour increments

Upon leaving employment with the District, Personal Time Leave will be paid out based on the amount accrued as of the date of termination of employment. It shall be paid at the employee's then-current hourly rate.

Personal Time Leave may be taken any time after six months of employment, whenever work schedules permit. An employee wishing to use Personal Time Leave must request such time at least two (2) weeks in advance from his or her department manager. All Personal Time Leave must be approved by the department manager and/or the District Administrator. Due to the seasonal operational requirements of the District, Personal Time Leave may not be used by more than one departmental employee at a time unless approved by the department manager and the District Administrator. Unless agreed and voted upon by a department, the following will apply: when two or more employees on the same shift request the same personal leave time and approval cannot be given to all employees requesting it, employees shall be granted their preferred Personal Time Leave on a first-come, first serve basis. In order to give all employees the opportunity to take Personal Time Leave in preferred seasons, seniority "bumping" is allowed one time per year, per employee. The District Administrator or designee shall make final determinations and must approve employee Personal Time Leave schedules in advance.

Personal Time Leave used as sick time is subject to the following rules:

1. The District, through the District Administrator, reserves the right to require medical evidence of illness and/or medical certification of fitness for duty to return to work whenever an employee misses work due to an illness, injury or disability. The District may withhold Personal Time Leave if it suspects that Personal Time Leave has been misused.
2. Personal Time Leave used for illness, injury, or disability that results in an absence of more than three (3) consecutive days may require that the employee bring a doctor's note to excuse such absence as well as release the employee for full duty.
3. The District will not tolerate abuse or misuse of the Personal Time Leave privilege.

### **7.3.3 Workers' Compensation Leave**

Available leaves, including Personal Time Leave, may be used to coordinate with workers' compensation benefits. Workers' compensation leave runs concurrently with the maximum 12 weeks of Family/Medical Leave.

### **7.3.4 Bereavement Leave**

Bereavement absences with pay in the event of the death of an employee's immediate family member shall be limited to not more than three (3) days during each twelve (12) - month period. The employee's immediate family is defined to include spouse, domestic partner, child, domestic partner's child, brother, sister, parents or spouse's parents. Bereavement leave will not be charged to an employee's Personal Time Leave. An employee requiring more than three (3) days of bereavement leave may use Personal Time Leave for the excess time.

### **7.3.5 Personal Days**

Upon successful completion of the probationary period, full-time employees receive one (1) personal day to be used on the date of their choice. One personal day is earned each year.



Personal Days may not be accrued. Use of the Personal Day must be scheduled with their Supervisor at least one (1) week in advance.

### **7.3.6 Unpaid Leaves of Absence**

The District may grant leaves of absence to employees in certain circumstances. A request or an unpaid Leave of Absence should be made in writing as far in advance as possible. During such a leave, employees should keep in touch with their supervisor or the personnel manager, and give prompt notice of any change in their anticipated return date. If the leave expires and the employee fails to return to work without contacting his/her supervisor or the department manager, the District will assume that the employee has abandoned his/her job. Under most circumstances, upon return from a leave of absence, the employee will resume all aspects of his/her employment status that existed prior to the start of the leave.

During an unpaid Leave of Absence, the District will not continue to pay premiums for health, life or dental insurance coverage, except where required by law. However, employees may self-pay premiums under the provisions of COBRA. The Administrative Services Manager can provide additional information.

### **7.3.7 Family/Medical Leave**

Any leave which qualifies under the Federal Family and Medical Leave Act or the State of California Family Rights Acts will be counted as family/medical leave and charged to the employee's entitlement to 12 workweeks of family/medical leave in a 12-month period. Benefits shall be continued during the Family/Medical Leave and salary will be paid for such time as the employee takes concurrent Personal Leave. If Personal Time Leave is available, it must be used concurrently with Family/Medical Leave.

### **7.3.8 Leaves – General**

Any employee taking personal, medical (including FMLA, CFLA, pregnancy) family, or leave of absence will use all Personal Time Leave concurrently with the leave.

### **7.3.9 Personal Leave of Absence**

A personal leave of absence without pay may be granted at the discretion of the District Administrator. Requests for personal leave should be limited to unusual circumstances requiring an absence of longer than two weeks. Approved personal absences of shorter duration are not normally treated as leaves, but rather as excused absences without pay. This leave can be a combination of Personal Time Leave and/or leave without pay.

A leave of absence may be taken in one or more periods and may not exceed a total of twelve (12) weeks during a twelve (12) month period beginning with the date of the commencement of the leave. Twelve weeks is defined as sixty (60) workdays.

### **7.3.10 Concurrent Personal and Family/Medical Leave**

Any leave taken under this provision that qualifies as leave under the state and/or federal Family and Medical Leave Acts will be counted as family/medical leave and charged to the employee's entitlement of 12 workweeks of family/medical leave in a 12-month period.

### **7.3.11 Jury Duty and Witness Leave**

The District encourages employees to serve on jury duty when called. Non-exempt employees who have completed their probationary periods will receive full pay while serving up to 20 days of jury duty. Employees should notify their supervisor of the need for time off for jury duty as soon as a notice or summons from the court is received. The employee may be requested to provide written verification from the court clerk of performance of jury service. If on any day work time remains after any day of jury selection or jury duty, the employee will be expected to return to work for the remainder of his/her work schedule.

#### Fees Paid by the Court

Employees may retain any mileage allowance paid by the court for jury services. Other fees for jury services shall be endorsed over to the District.

### **7.3.12 Military Leave**

Military leave shall be provided in accordance with the law. Employees who wish to serve in the military and take military leave should contact the Administrative Services Manager for information about their rights before and after such leave. Employees are entitled to reinstatement upon completion of military service, provided the employee's return or apply for reinstatement within the time allowed by law.

### **7.3.13 Time Off for Voting**

If an employee does not have sufficient time outside of working hours to vote in an official state-sanctioned election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time, and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two hours combined. Under these circumstances, an employee will be allowed a maximum of two hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give his or her supervisor at least two days notice.

### **7.3.14 Volunteer Firefighters and Peace Officers**

No employee shall be disciplined for taking time off to perform emergency duty as a volunteer firefighter, peace officer, or emergency rescue personnel. Employees are also eligible for unpaid leave for required training. If an employee is an official volunteer firefighter, the employee should alert his/her supervisor that the employee may have to take time off for emergency duty.

If possible, when taking time off for emergency duty, the employee should alert his/her supervisor before doing so.

### **7.3.15 Benefits During Unpaid Leave of Absence**

An employee on an unpaid leave of absence does not accrue Personal Time Leave benefits. The period that an employee is on unpaid leave of absence is not considered time worked for purposes of determining eligibility for or the amount of any benefit provided by the District, unless required by law or policy. When an employee returns from an unpaid leave of absence, the eligibility and accrual dates for all benefits for which the employee is eligible will be adjusted to reflect the period of such leave. If a paid holiday falls during the period an employee is on an unpaid leave of absence, the employee will not be eligible for holiday pay.

### **7.3.16 Transfer of Leave Credits**

Upon request of an employee and upon approval of the District Administrator, or designee, Personal Time Leave credits can be transferred from one or more employees to another employee when the receiving employee faces financial hardship due to injury or the prolonged illness of the employee, employee's child, step-child, adopted child, parent, spouse, domestic partner who has been defined and certified with the Secretary of State's office in accordance with the Family Code Section 297, spouse's or domestic partner's parent, brother, sister, or other person residing in the immediate household.

The following regulations apply to transfer of leave credit:

- a. The receiving employee must have exhausted all leave credits.
- b. The donations must be a minimum of ½ day (four hours) and will be credited as Personal Time Leave.
- c. Transfer of credits may be across departmental lines.
- d. A maximum of 75% of accrued Personal Time Leave time may be donated.
- e. All donations of Personal Time Leave shall be anonymous.

## **7.4 Holidays**

1. All full-time employees of the District shall be entitled to the following twelve holidays per year with pay:

New Year's Day

Martin Luther King's Birthday  
President's Day  
Memorial Day  
Fourth of July (observed)  
Labor Day  
Veteran's Day  
Thanksgiving Day  
Friday after Thanksgiving  
Christmas Eve  
Christmas Day

When a holiday falls on a Sunday, the District will observe the holiday on Monday. When the holiday falls on a Saturday, the District shall observe the holiday on Friday.

On Columbus Day 2022, each employee's PTO hours will be increased by 8 hours. At that time the accruals will change to the new accrual rates.

An employee is only eligible for Holiday Pay if he or she is available for work on his or her scheduled workdays immediately preceding and following the holiday, i.e., not on Personal Time Leave or leave of absence for any reason. The District Administrator may use discretion when enforcing this policy.

Full-time employees who are scheduled to work on District holidays will receive eight (8) hours of holiday pay, plus straight time at the regular pay rate for the number of hours worked on the holiday. For example, if eight (8) hours were worked on the holiday, the employee would receive eight (8) hours of holiday pay, plus eight (8) hours of regular pay.

The Supervisor and the employee may agree to substitute one (1) alternate day off during the same pay period in lieu of the holiday. Time worked on the holiday would be paid at straight time. For example, if eight (8) hours were worked on the holiday and substituted for an alternate eight-hour day, the net effect would be eight (8) hours paid time and eight (8) hours off.

2. For each holiday listed above, Regular Part-time Employees who meet and maintain the 20-29 or 30-39 average hours worked per week requirement receive holiday pay for the average daily hours worked. The average daily hours worked is calculated by using the number of hours the employee worked during the most recent two pay periods, based upon a five-day workweek. (i.e., Total hours worked divided by twenty days equals average daily hours). A maximum of eight hours per holiday may be earned. This becomes effective after the employee successfully completes the probationary period and meets the minimum hours worked per week requirement.

## **7.5 Benefits**

### **7.5.1 Insurance Benefits**

Each employee should consult the applicable Insurance Provider information packet for more detailed information concerning eligibility, co-payments, other charges, and benefits. Employees are required to meet all co-payment requirements and regulations of the Insurance Provider.

## **7.5.2 Medical Health Insurance Benefits**

Medical insurance benefits become effective on the first day of the month following the first full month of continuous service. Coverage is available for full-time employees and their dependents and for regular part-time employees who work an average of 30 hours per week and their dependents. Part-time employees who average less than 30 hours per week, seasonal employees, temporary employees, on-call employees, volunteers and independent contractors are ineligible for medical benefits.

The District contribution is made in accordance with the allowable rate as allocated by current union agreements and policies adopted by the Board of Directors.

### **1. Open Enrollment**

An employee may change providers or coverage once a year during the Mid-Sept through Mid-October open enrollment period. Employees experiencing a change in family status may change benefits to reflect this change at any time during the year.

### **2. Eligibility Requirement**

A part-time employee must average a minimum of 30 actual hours worked per week for a minimum of 30 days of continuous employment in order to be eligible for any medical insurance benefits.

If the employee did not meet the required level of hours to become eligible for medical insurance benefits during the first thirty days of employment, he or she would be monitored each following month to verify if he or she then qualified.

### **3. Review Periods**

Once an employee meets the required number of weekly working hours to become eligible for medical insurance benefits, he or she will be monitored on a monthly basis to verify that he or she still meets the eligibility requirement. If the employee fails to meet the eligibility requirement at the monthly monitoring date, the employee will be allowed to maintain medical insurance coverage by paying the full cost of premiums in accordance with COBRA provisions.

It is the responsibility of the employee to monitor the hours worked.

### **4. Re-instatement of Benefits**

If an employee failed to meet eligibility requirements to maintain medical insurance benefits at the monthly review date, the employee will thereafter be monitored on a monthly basis to verify if he or she then qualifies for a reinstatement of benefits.

Medical insurance benefits will be reinstated beginning the first day of the month following the re-qualification date, if the re-qualification date is within 6 months from the date of loss of benefits. If the re-qualification date is more than 6 months from the date of loss of benefits, the employee will be subject to a waiting period determined by the insurance provider.

### Health and Welfare Benefits Detail

#### CalPERS Medical plan available to Union-represented employees

As per CalPERS policy, employees have a choice of multiple medical providers.

The Administrative Services Manager has detailed information regarding each of these plans, including sub classifications that some of these plans offer.

For Union-represented employees, the cost of health insurance is to be shared between the employer and employee based on the CalPERS Kaiser Permanente Plan with 77% of the premium paid by the employer and 23% paid by the employee. If an employee chooses a higher cost plan, the increased cost will be solely borne by the employee. Furthermore, any cost savings will be retained by the District if the plan chosen by the employee costs less than the employer contribution.

#### 1. Open Enrollment

An employee may change providers or coverage once a year during the Mid-September through Mid-October open enrollment period. Employees experiencing a change in family status may change benefits to reflect this change at any time during the year.

### ELIGIBLE PART TIME EMPLOYEES (30-39 HOURS)

Eligible part-time employees working 30 – 39 hours per week will be able to obtain medical coverage. The District will contribute 75% of **selected plan premium but not more than 75% of the full time employee benefit** towards their plan of choice through CalPERS. Coverage is for employee only and no dental or life insurance is provided.

- a. For purposes of calculating insurance coverage of part time employee's if the employee is on Disability, Workers Compensation, or medical Leave for at least one (1) week, that period of time away from the District for medical reasons will not be used in averaging hours during a twelve (12) month period.
- b. Part time employees who average less than 30 hours per week, seasonal employees, temporary employees, on call employees,

volunteers and independent contractors are ineligible for medical benefits.

### **7.5.3 Dental Insurance Benefits**

The District offers group dental insurance coverage for full-time employees. Part-time employees, seasonal employees, temporary employees, on-call employees, volunteers and independent contractors are ineligible for dental benefits.

Dental insurance benefits become effective on the first day of the month following one full month of continuous service. The District will contribute to dental insurance benefits premiums for full-time employees in accordance with the allowable rate as allocated by current union agreements and policies adopted by the Board of Directors. A full-time employee may elect optional coverage for dependents.

### **7.5.4 Life Insurance Benefits**

The District will provide a \$50,000 limited Life Insurance Policy for all full-time employees. Part-time, seasonal employees, temporary employees, on-call employees, volunteers and independent contractors are not eligible for life insurance benefits.

### **7.5.5 COBRA Continuation of Benefits**

Information will be provided to all employees enrolled in the medical and dental insurance programs upon loss of eligibility for benefits, concerning options for extending insurance coverage for a limited period of time in accordance with both federal and state law. Under COBRA, the employee is responsible for payment of the cost of all premiums. The District has the right to charge employees a two percent (2%) fee for administrative costs.

### **7.5.6 Non -Work Related Activities and Programs**

The District or its insurer are not liable for payment of workers' compensation benefits for any injury that arises out of an employee's voluntary participation in any off-duty recreational, social, or athletic activity that is not part of the employee's work-related duties.

### **7.5.7 Retirement Benefits**

Social Security is an important part of every employee's retirement benefit. The District pays a matching contribution to each employee's Social Security taxes.

The District also participates in the California Public Employee Retirement System (CalPERS) 2% at 55 retirement plan. According to guidelines established by CalPERS, all eligible employees must participate in this program. Contributions to CalPERS will be made by the District and by the employee in accordance to the guidelines established in the contracts and resolutions between the District and CalPERS, and in accordance with current union agreements and policies adopted by the Board of Directors.

In 2013, the State of California passed a law mandating that all new government employees share 50% of CalPERS retirement premiums.

Refer to the CalPERS literature for a complete description of eligibility and services. You may obtain this information from the Administrative Services Manager.

The District also provides a Section 457 deferred compensation plan and/or a 457 Roth plan for eligible employees. The District will match up to \$250 total per fiscal year for full time employees towards the 457 deferred compensation plan and/or the 457 Roth plan. Part time employees will be eligible for 75% of the matching funds, or \$187.50 total per fiscal year. This matching benefit will be reviewed annually and will only be available if the Board of Directors determines it is reasonable within the District's budgetary restrictions. . For information regarding eligibility, contributions and benefits contact the Administrative Services Manager. All eligible participants will receive a summary document.

#### **7.5.8 Disability Insurance**

Each employee contributes to the State of California to provide disability insurance mandated by the California Unemployment Insurance Code. Contributions are made through a payroll deduction. Disability insurance is payable when an employee cannot work because of illness or injury not caused by employment at the District or when the employee is entitled to temporary workers' compensation at a rate less than the daily disability benefit amount. Specific rules and regulations governing disability are available from the State of California Employment Development Department.

The District will withhold employee contributions for Paid Family Leave in accordance with the law.

#### **7.5.10 Employee Discounts**

The following employee program discounts are available:

- a. **Facilities:** Full-time employees shall receive a 25% discount on rentals at the C level rate. Part-time employees shall receive a 15% discount on rentals at the C level rate.
- b. **Classes:** Full-time employees and their dependents must pay 50% or the instructor's portion of classes, whichever is more, on a space available status



only. In classes where enrollment is limited, the employee must pay the regular fee in order to reserve a space, or wait until the first day of the class and pay the reduced fee, if space is still available.

- c. Classes: Part-time and seasonal employees and their dependents must pay 75% (25% discount) or the instructor's portion of classes, whichever is more, on a space available status only. In classes where enrollment is limited, the employee must pay the regular fee in order to reserve a space, or wait until the first day of the class and pay the reduced fee, if space is still available.
- d. Other programs: Full-time or regularly scheduled part-time employees who wish to enroll their children in day camp or discovery club will be allowed to enroll at a 50% discount. (Seasonal and temporary employees are excluded from this discount.) All registration fees, enrichment activity costs within the program and extra fees for minimum days are at full price.
- e. Recreational Swim: All employees and their families will be entitled to "free" admission to the Marsha Skinner Memorial/Sierra and Placer Hills Pools. A list of eligible staff and family members will be maintained at each pool. Employees and their families who do not submit a list of names will be responsible for paying the daily entry fee to the pool
- f. There will be no Out of District charges for all employees who reside outside of the District.

### **7.5.11 External Employee Education**

Some employees may need to attend training programs, seminars, conferences, lectures, meetings, classes, courses or other outside activities for the benefit of the District or the individual employees if the training directly relates to the employees' job responsibilities. Attendance at such activities, whether mandated by the District or requested by the individual employee, requires written approval of the District Administrator. An employee wishing to attend any of the activities listed above must submit a written request detailing all relevant information, including date, hours, location, cost, expenses, and the nature, purpose, and justification for attendance.

For attendance at events required or authorized by the District, customary and reasonable expenses will be reimbursed upon submission of proper receipts and advanced approval of the District Administrator. Acceptable (reimbursable) expenses generally include registration fees, materials, meals, transportation, and parking.

Time spent in attendance at authorized outside activities will be considered hours worked for non-exempt employees and will be compensated in accordance with normal payroll practices.

Neither reimbursement nor credit for time in attendance shall be provided for an employee's voluntary attendance, outside of normal working hours, at formal or informal educational sessions, even if such sessions may lead to improved job performance. While the District

generally encourages all employees to improve their knowledge, job skills, and qualifications, such activities do not qualify for reimbursement or compensation under this policy unless prior written approval is obtained.

#### **7.5.12 Promoting Healthy Bodies**

The District's mission is to promote activities that enrich the lives of our citizens and employees. As such, the District encourages all employees to join a health club/gym that offers those types of activities that promote cardiac health, weight loss, weight maintenance, aerobics, etc. The District will contribute 50% of membership dues (up to a maximum of \$25.00 per month, or \$300 per year) for "employee only" memberships at a licensed, full service health club. Employees must pay for their membership in full and present a receipt to the accounting department for reimbursement. This benefit is available to all employees who work a minimum of 20 hours per week.

#### **7.5.13 Hepatitis Vaccinations**

The District will pay for the series of three Hepatitis vaccinations for all employees who have the potential to be exposed to the disease. It is understood that such vaccinations are on a purely voluntary basis and that the District does not require any employee to participate in the procedure.

#### **7.5.14 Boot Reimbursement and Uniform Allowance**

The District provides an annual boot and uniform allowance of \$500 or \$250 per employee to the following classifications:

##### **Outside Workers \$500**

- Facilities and Grounds Supervisor, (F/T)
- Facilities and Grounds Park Worker (F/T)
- F&G Park Worker (P/T)
- Facilities and Grounds Senior Park Worker/Pool Operator (F/T)
- Facilities Attendant coordinator (F/T)

##### **Indoor Workers \$250**

1. F&G Custodian (F/T, P/T).
2. F&G Facility Attendant/Custodian (P/T)
3. F&G Facilities Maintenance Worker (F/T)
4. F&G Senior Facilities Maintenance Worker (F/T)

Beginning July 1 of each year the District, at its own cost, will annually provide five (5) T-shirts and one CarHart type work jacket (every other year; only for employees that work a majority of their time outdoors) with ARD logo and staff identification to each covered employee in the classifications referenced. Female District employees will be provided women's t-shirts and will purchase their own approved women's pants using the uniform allowance described above.

Each covered employee in the referenced classifications will purchase the following:

1. An approved\* pair of work boots
2. Approved work pants
3. Any other approved workwear such as gloves, hats, socks etc. or any other apparel worn exclusively while working in ARD facilities and parks.
4. Rain Gear shall be included in the allowance
5. For employees primarily working inside buildings, the uniform allowance shall be \$250. For those employees assigned to inside and outside work, but work outside more than 50% of their scheduled hours, the allowance shall be \$500, with identical conditions as noted above.
6. Jackets are supplied every other year to outdoor workers:

Facilities and Grounds Supervisor  
Facilities and Grounds Park Worker  
Facilities and Grounds Senior Park Worker/pool operator  
Facilities Attendant Coordinator

The uniform allowance, inclusive of the T-shirts and jackets, is considered taxable income to the employee by the IRS. As such, the District will "gross up" affected employee's income on the value of the T-shirts and jackets to make it tax neutral. The \$500 (or \$250) uniform allowance is taxable income to each affected employee.

All employees covered under the uniform allowance shall wear ARD logo apparel at all times while on duty.

For new employees, the uniform allowance shall be provided after the first 60 calendar days of employment.

\*Approved boots must be of high quality and waterproof.

7. Gloves are a part of an employee's safety equipment and will be replaced by the District as needed. Employees will be issued gloves by their supervisor and are not to purchase them with the District credit card.

## ARTICLE 8

## DISCIPLINARY ACTION

- A. Any employee may be subjected to personnel action.
1. As used here-in, “personnel action” may include, but is not limited to, dismissal or other disciplinary action, such as reduction of pay, suspension from duties, demotion, or disciplinary probation.
  2. Rules outlining acceptable conduct of employees are necessary for the orderly operation of any business or organization and for the benefit and protection of the rights and safety of all employees. Examples of impermissible conduct that may lead to disciplinary action are identified below to promote an understanding of what is considered to be unacceptable conduct and to encourage consistent action by ARD in the event of a violation. However, it is impossible to provide an exhaustive list of all types of conduct that may result in disciplinary action. The following list will, therefore, contain only some examples of conduct that may lead to disciplinary action, including possible termination.

- B. Examples of Grounds for personnel Action, but not limited to:

Fraud in securing job position

Incompetency

Inefficiency

Inexcusable neglect of duty

Insubordination

Dishonesty

Being under the influence of alcohol or drugs while on duty

Absence from the workplace without notification and approved leave

Conviction of a felony or conviction of a misdemeanor, which is of such nature as to affect the employee’s ability to perform the duties and responsibilities of their position. A plea of guilty or a conviction following a plea of no contest is deemed to be a conviction within the meaning of this section.

Discourteous treatment of the public or other employees

Improper political activity as governed by the Federal Hatch Act and the California Government Code

Willful disobedience

Any failure of good behavior, either during or outside of duty hours which is of such nature that it causes discredit to the District

Physical or mental disability which prevents the employee from performing essential job functions of their duties and responsibilities as determined by competent medical authority

Failure to possess or keep in effect any license or certificate required in the job description of the position.

- C. Any employee violating the District's personnel policies and / or the rules and regulations of employee conduct may also be subject to disciplinary action.

- D. Persons Authorized to Initiate Personnel Action

The District Administrator or direct supervisor shall have the authority to initiate personnel action against an employee.

- E. Dismissal of Personnel

Discharge is the permanent removal of an employee from service. The District Administrator has the authority to dismiss any employee who has clearly failed to meet established performance or behavior standards

- F. Disciplinary probation

Any employee may be placed on disciplinary probation status for a period of up to ninety (90) days at any time by the District Administrator, when in the District Administrator's opinion; the employee is not meeting the performance or conduct standards of the District. The District Administrator will determine, upon completion of the disciplinary probationary period, whether an employee will be continued on disciplinary probation; subject to other personnel action; dismissed; or retained as an employee in good standing.

- G. Personnel Action Procedures and Appeal

Notice of Proposed Action

1. The employee normally will be given advance notice of dismissal or other proposed personnel action. The employee will be given ten (10) calendar days to respond to the Notice of Proposed Personnel Action or Dismissal. The employee can respond orally or in writing to the District Administrator or designee. However, if the District Administrator has reasonable cause to believe that

retention of an employee pending review, or their response to the Notice of Proposed Personnel Action, will result in damage to the employee, fellow workers, or the general public, then the District Administrator or may suspend said employee immediately without pay and without benefits pending the employee's response and pending any appeal or hearing.

2. The proposed personnel action or proposed dismissal shall be served on the employee, either personally or be registered or certified mail and first class mail. All timelines in this section shall be extended five (5) calendar days for mailing.
3. During the notice period, the employee is on normal pay status and normally remains on the job unless said employee has been suspended without pay and benefits pending termination. An employee will not be paid during the notice period if he or she is unavailable to work, absent without leave, or in jail.
4. Contents of the Notice of Intent to Suspend, Discipline or Proposed Dismissal shall include:
  - a. A statement of the nature of the personnel action identifying suspension, demotion, reduction of pay, disciplinary probation, and/or dismissal.
  - b. The effective date of the action
  - c. A statement of the reasons for such personnel action to allow the employee a fair opportunity to refute the charges
  - d. A statement advising the employee of his or her respond to the Notice of Proposed Action to the District Administrator; the procedure and time limit in which an appeal must be made; and the required content of the appeal notice.

#### 5. Response

An employee may respond orally or in writing with respect to any dismissal or personnel action to the District Administrator or his designee within ten (10) calendar days of receiving a Notice of Proposed Dismissal or Notice of Proposed Personnel Action. The timeline shall be extended five (5) calendar days for mailing. After considering such response or lack of response the District Administrator or his designee shall render a decision supporting dismissing or modifying the Notice of Proposed Action.

When the decision of the District Administrator or his designee orders discipline in the form of suspension without pay, reduction in pay, demotion or termination from employment, the employee or the Union may request an appeal before an arbitrator in accordance with Article 10.

6. Failure to File Appeal Notice  
If the employee against whom personnel action is filed fails to file an appeal or Notice of Appeal within the time specified, the personnel action shall be deemed final.
- H. Maximum Period of Suspension  
  
Any suspension invoked under this section against any one person shall not exceed ninety (90) days in any twelve (12) month period.
- I. Citizen's Complaints  
  
Complaints filed by an individual against any person in the District shall be verified and supported by an affidavit of one or more witnesses.
- J. The District will provide an appropriate venue to assure that privacy and confidentiality are maintained for disciplinary/counseling sessions.

## ARTICLE 9

### GRIEVANCE PROCEDURE

#### A. Definitions

1. A grievance is a detailed, written allegation that there has been a violation, misinterpretation, or misapplication of the specific written terms of this agreement.
2. A grievant is an employee or the Union making the claim
3. A day referred to in this article means any day on which the District's central administrative offices are open for business.

#### B. Informal Level

1. Within seven (7) days of the alleged violation, a grievant shall informally discuss the claim with his/her supervisor.

#### C. Formal Level

1. Level One
  - a. Within seven (7) days of the informal conference and if no resolution has been reached, the grievant may present a grievance in writing on the prescribed District form to his/her supervisor.

- b. The grievance shall be clear, legible, and a concise statement of the facts and the specific provisions of the agreement that have allegedly been violated.

2. Level Two

- a. If the grievant is not satisfied with the decision at Level One, the grievant may appeal using the prescribed District form to the District Administrator within seven (7) days of receiving the Level One decision.
- b. The appeal shall include copies of all information from preceding levels and a clear, legible, and concise statement of the reasons for the appeal.

3. Level Three

- a. If the grievant is not satisfied with the Step Two decision, within ten (10) grievant working days after the termination of Step Two the grievant may submit a written request to the District Administrator requesting the appointment of a mediator to hear the grievance in an attempt to resolve the grievance.
- b. The request shall include a copy of the original grievance, the Step two decision, and a clear, concise statement of the reasons for the request.

- D. Within three (3) grievant working days of receiving the request, the District Administrator shall request the California SMCS to appoint a mediator to mediate the grievance, unless the District and the grievant are able to agree to a mediator.
- E. The mediation shall be held within fifteen (15) calendar days of the receipt of the Step Three request by the District Administrator, unless the SMCS is unable to provide a mediator within that period, in which case the mediation shall occur as soon as possible.
- F. The mediation process shall be confidential.
- G. If the mediation results in an agreement between the parties that resolves the grievance, the agreement will be reduced to writing.
- H. Discussions during the mediation process, including, but not limited to, any offers of settlement or admissions, may not be used by either party in the subsequent grievance process.
- I. All costs for services of the mediator, including, but not limited to, per diem expenses, and travel and subsistence expense, will be borne equally by the District and the Union if the parties opt to use a mediator/advisory arbitrator that is not provided by the SMCS. All other costs will be borne by the party incurring them.



1. Level Four

- a. If the grievant is not satisfied with the decision at Level Three, the grievant may appeal to Arbitration as stated in Article 10 of this MOU.
- b. The decision of the Arbitrator regarding the grievance shall be final.

**ARTICLE 10 ARBITRATION**

- A: After all of the steps of Article 8 and Article 9 have been exhausted and if the aggrieved employee/s is not satisfied with the District Administrator's decision the Union may submit the grievance to arbitration. Appeals for disciplinary actions and/or grievances shall be filed with the District Administrator and the parties shall mutually select a qualified arbitrator. If the parties fail to select an arbitrator within ten (10) days after the appeal is filed, the parties shall prepare a joint request to the State Mediation and Conciliation Service for a list of five (5) qualified arbitrators. The parties shall each strike two (2) names from the list and the remaining person shall be accepted as the arbitrator. The first party to strike will be determined by the flip of a coin.
- B. The hearing shall be scheduled as expeditiously as possible upon the request of either party. If the accepted arbitrator cannot hear the case within a mutually accepted time, but no later than ninety (90) days of selection, the parties may jointly request another list from the State Mediation and Conciliation Service.
- C. The hearing shall be held at a mutually agreeable location which shall be determined by the parties. The District shall make available appropriate facilities for such hearings.
- D. The hearing shall be recorded or, at the option of and with the agreement of the parties, reported by a court reporter. If one party requests a copy of the transcript, the requesting party shall pay the full cost. If the parties jointly request the transcript, the cost shall be shared equally.
- E. The fees and expenses of the arbitrator, a court reporter and transcript if required by the arbitrator, shall be shared equally by the parties.
- F. The District agrees that employees shall not suffer loss of compensation for time spent as a witness at an arbitration hearing held pursuant to this procedure. The Union agrees that the number of witnesses requested to attend and their scheduling shall be reasonable.
- G. The arbitrator shall prepare a written proposed decision on the matter which shall be sent to the parties.
- H. The parties shall have ten (10) days from the mailing of the proposed decision to file exceptions thereto with the arbitrator. Such exceptions shall be based solely on

material errors in the determination of facts or conclusions of law, and shall be submitted simultaneously to the arbitrator and the opposing party. The arbitrator shall review the exceptions within ten (10) days of receipt and affirm or amend the proposed decision. If no exceptions are filed by the parties, the arbitrator's proposed decision becomes final and binding upon the parties.

## **ARTICLE 11**

### **SOLE AGREEMENT SEVERABILITY**

This Agreement when signed by the parties hereto, and approved by the ARD Board of Directors, supersedes all other Agreements and supplements, and represents the sole agreement between the parties.

Neither party shall be obligated to meet and confer during the term of this Agreement on any matter within the scope of bargaining. However, if during its term, the parties hereto should mutually agree to modify, amend or alter the provisions of the Agreement in any respect, any such change shall be effective only if and when reduced to writing and executed by the authorized representative of the District and the Union. Any such changes validly made shall become a part of this Agreement and subject to the terms.

The waiver of any breach or condition of this Agreement by either party shall not constitute a precedent in the future enforcement of all terms and conditions herein.

INTERNATIONAL UNION OF  
OPERATING ENGINEERS,  
LOCAL 39, AFL-CIO

Auburn Area Recreation and Parks District

By \_\_\_\_\_  
Bart Florence, Business Manager

By \_\_\_\_\_  
Kahl Muscott,  
District Administrator

By \_\_\_\_\_  
Jeff Gladioux , President

By \_\_\_\_\_  
Michael G. Lynch  
Chairman, Board of Directors

By \_\_\_\_\_  
Charlie Solt, Director of Public Employees

By \_\_\_\_\_  
Chuck Thiel, Business Representative

By \_\_\_\_\_  
Jerry Fisher, Shop Steward

By \_\_\_\_\_  
Tyler Kindice, Bargaining Team Member

By \_\_\_\_\_  
David Madruga, Bargaining Team Member

# Appendix “A” Salary Schedule

(Effective April 01, 2022)

<b>1) F &amp; G Supervisor (F/T)</b>					\$29.90	40.07
<b>2) Rec Sports Coordinator (F/T)</b>					\$23.00	\$30.96
<b>3) Youth Serv. Program Coordinator (F/T)</b>					\$22.50	\$28.35
<b>4) F &amp; G Facilities Coordinator (F/T)</b>					\$21.21	\$29.85
<b>5) F &amp; G Senior Park Worker/Pool Operator (F/T)</b>					\$20.20	\$28.46
<b>6) F &amp; G Senior Facilities Maint Worker (F/T)</b>					\$20.20	\$28.46
<b>7) Youth Serv. Program Site Director (F/T)</b>					\$19.31	\$25.74
<b>8) F &amp; G Park Worker (F/T)(P/T)</b>					\$17.96	\$24.07
<b>9) F &amp; G Custodian (F/T)</b>					\$17.96	\$24.07
<b>10) F &amp; G Facilities Maint Worker (F/T)</b>					\$17.96	\$24.07
<b>11) F &amp; G Facilities Attendant/Custodian (P/T)</b>					\$17.96	\$24.07
<b>12) Customer Service Rep (F/T)</b>					\$16.12	\$21.61

**SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

9.1 County Mitigation Fund, current balance \$558,375.

9.2 Discussion of Possessory Interest Tax and ARD Facility Renters.

## **9.2 Cover sheet – Discussion of Possessory Interest Tax and ARD Facility Renters**

Auburn Area Recreation and Park District Board of Directors Meeting March 31, 2022

### **The Issue**

A discussion of Possessory Interest Tax and how it applies to renters of Auburn Area Recreation and Park District (ARD) facilities and fields. Director Gray requested this discussion.

### **Background**

Placer County sends a letter to ARD every year requesting a annual usage report that shares the groups and businesses that rent ARD facilities and fields. These are considered possessory interests. A copy of the letter for 2021 and our spreadsheet report is attached. Placer County then taxes the groups and businesses based on their usage, or “possessory interest”, from the past year.

From the Placer County website:

#### **What Is Taxable Possessory Interest (PI)?**

When a person or entity leases, rents, or uses real estate owned by a government agency for its exclusive use, a taxable possessory interest occurs. The taxation of this interest is similar to the taxation of owners of privately owned property. However, a holder of a possessory interest frequently pays significantly less property tax than the private owner of a similar property.

A more succinct description can be found in the FAQ page, also on the Placer County website (and attached to this agenda item)

#### **What is a Possessory Interest?**

A Possessory Interest (PI) is created when a private party has the beneficial use of tax-exempt (government owned) property

### **Recommendation**

Review and discuss.

ARD staff *understands* that there is a way for some non-profit organizations to obtain a waiver of any possessory interest tax. It is our *understanding* that this waiver must be obtained from the State of California (Placer County may be able to assist).

### **Fiscal Impact**

N/A

### **Attachments**

Information from the Placer County website, including FAQs  
Letter from Placer County Assessor’s Office requesting annual usage report  
ARD annual usage report submitted to Placer County

# GOVERNMENT LEASED PROPERTY (POSSESSORY INTEREST)

DESCRIPTION      FREQUENTLY ASKED QUESTIONS      FORMS & RESOURCES



## What Is Taxable Possessory Interest (PI)?

When a person or entity leases, rents, or uses real estate owned by a government agency for its exclusive use, a taxable possessory interest occurs. The taxation of this interest is similar to the taxation of owners of privately owned property. However, a holder of a possessory interest frequently pays significantly less property tax than the private owner of a similar property.

## Possessory Interests FAQs

- [Possessory Interests Annual Usage Report \(BOE-502-P\) \(PDF\)](#)
- [Change of Ownership Statement \(BOE-502-AH\) \(PDF\)](#)

Select Language ▾

## PI Property Tax

Possessory interest tax helps pay the holders fair share of services and benefits that owners of similar taxable properties enjoy. These services and benefits include fire and police protection, schools, and local government.

The person or entity in possession of the property on the lien date (January 1) is liable for the entire subsequent fiscal year's taxes. Unfortunately, no provision is made for the Assessor to prorate the taxes if the possessory interest is terminated after the lien date.

## Assessor's Responsibility

By law, every governmental agency in the county must respond to the Assessor's annual request for information. The information assists the Assessor in conducting fair and accurate possessory interest assessments.

## Valuing Taxable PI

A base year value is established for taxable possessory interests upon a change in ownership or completion of new construction under the guidelines of Proposition 13.<sup>2</sup> This value, by law, will only increase by a maximum of 2% per year, until a new reappraisable event (change of ownership or completion of new construction) occurs, or the property suffers a decline-in-value.

The valuation of possessory interests is different from other forms of property tax appraisal in two ways:

1. Only the rights held by the private user are valued.
2. The Assessor must not include the value of the lessor's retained rights in the property or any rights that will revert back to the public owner (the "reversionary interest") at the end of the lease.

As a result, possessory interest assessments are frequently less than the assessments of similar privately-owned property.





FHQ

▼ **Assessor - Possessory Interests**

Show All Answers

1. **What is a Possessory Interest?**

A Possessory Interest (PI) is created when a private party has the beneficial use of tax-exempt (government owned) property.

2. **Why do I have to pay property taxes if the property is tax-exempt?**

The California property tax laws allow for the users of the property to be assessed when the owner is tax-exempt because it is government owned.

3. **How do Possessory Interests differ from other assessments?**

Possessory Interests (PI) are only those rights held by the private possessor. PIs do not include the value of any rights retained by the public owner or any right that will revert back to the public owner at the end of the term of possession. PI assessments are normally less and often significantly less than fee simple assessments of similar, privately owned property.

4. **How does the Assessor distinguish which Possessory Interests are assessable and those which are not?**

For a Possessory Interest to be taxable it must be:

- Durable: There must be reasonably certain evidence to show that the possession will continue for a determinable period of time.
- Exclusive: Its holder must be able to exclude others from interfering with the use of the property, (or, where there is concurrent use, the concurrent use does not significantly interfere with the holder's use).

Select Language ▼



**Categories**

- All Categories
- Air Pollution Control - Burn Days
- Air Pollution Control - Complaints
- Air Pollution Control - Granite Bay Burning
- Air Pollution Control - Land Development Burning
- Air Pollution Control - Naturally Occurring Asbestos (NOA)
- Air Pollution Control - Permits
- Air Pollution Control - Rail Yard Study
- Air Pollution Control - Residential Burning
- Air Pollution Control - Wood Burning Appliances
- Assessor - Aircraft
- Assessor - Aircraft - Aircraft Property Statement

- independent: The use must be independent of the public owner. That is, its holder may exercise authority and control of the property apart from the rules and regulations of the public owner.

5. Why are Possessory Interest holders being charged property tax in addition to the rent they pay to a government entity? Isn't that a form of double taxation?

Government entities do not pay property tax and thus their rent charges do not include an increment to recover such taxes. At the same time, the private possessor still receives the services and benefits (fire and police protection, schools and local government) that other similar taxable properties enjoy and the Possessory Interest property tax helps to pay the holder's fair share of those costs.

6. How are Possessory Interests valued?

The income approach is the most commonly relied upon method. The value is typically based on the lease payments made to the landlord of the term of possession by the occupant.

7. Why are Possessory Interests assessed on the Unsecured Tax Roll?

Possessory Interests (PI) are normally assessed on the Unsecured Tax Roll because the property is not owned by the assessee and cannot provide security for the taxes owed. The county cannot lien the property in order to satisfy a delinquent property tax. PIs are assessed as real property on the Unsecured Roll but still fall under the umbrella of Proposition 13. Although PIs appear on the Unsecured Roll, they are still assessed according to the laws pertaining to secured real property.

8. How do Possessory Interest Unsecured tax bills differ from Secured Roll tax bills?

Unsecured tax bills are due and payable in full no later August 31st each year. If paid after August 31st, a penalty of 10% plus costs will be added to the amount due. Unsecured tax bills are not split into two installments with two different delinquency dates, as is true of Secured Roll tax bills.

9. I received a tax bill for the year July 1 through June 30, but I vacated the property in March. Why do I have to pay for the year after I vacated?

The assessee is determined on January 1st each year for the upcoming fiscal year, July 1st through June 30th. Tax bills for unsecured property become delinquent if not paid by August 31st each year. Contact the Assessor if you vacate the property between January 1st and June 30th.

10. Where can additional information about Possessory Interest Assessments be obtained?

View the Assessor's Hand Book AH-517, The Appraisal of Possessory Interests (PDF).



- Assessor - Aircraft - General
- Assessor - Aircraft - Historical Exemption
- Assessor - Aircraft - Sale of Aircraft
- Assessor - Aircraft - Servicemembers Civil Relief Act Exemption
- Assessor - Aircraft - Valuation
- Assessor - Boats/Vessels - General
- Assessor - Boats/Vessels - Sale of a Boat/Vessel
- Assessor - Boats/Vessels - Servicemembers Civil Relief Act Exemption
- Assessor - Boats/Vessels - Valuation
- Assessor - Boats/Vessels - Vessel Property Statement
- Assessor - Builder's Exclusion
- Assessor - Business Property
- Assessor - Business Property - Business Property Statement
- Assessor - Business Property - General
- Assessor - Business Property - Online Filing
- Assessor - Business Property - Sale of a Business
- Assessor - Business Property - Valuation
- Assessor - Data Requests
- Assessor - Disaster Relief
- Assessor - Exemptions - Disabled Veterans'
- Assessor - Exemptions - Educational

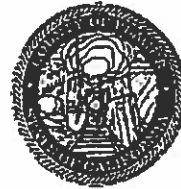
# PLACER COUNTY ASSESSOR'S OFFICE

Matthew R. Maynard, Assessor

2980 Richardson Drive • Auburn, CA 95603-2640

Telephone: (530) 889-4300 • Fax: (530) 889-4305

Website: [www.placer.ca.gov/assessor](http://www.placer.ca.gov/assessor) • E-mail: [assessor@placer.ca.gov](mailto:assessor@placer.ca.gov)



AUBURN AREA REC & PARK DIST  
471 MAIDU DR  
AUBURN CA 95603

Date: February 18, 2022

**Subject: Courtesy Reminder - Possessory Interests Annual Usage Report**

Dear Government Agency:

Our office has not received the current Possessory Interests Annual Usage Report from your agency. In lieu of completing the prescribed form, you may submit your own internal report with a cover letter declaring under penalty of perjury that the information submitted is true, correct, and complete to the best of your knowledge and belief. A return cover letter is enclosed for your convenience.

**The annual report, new leases, amendments, and other disclosure material should be sent to the address listed above or emailed to [ASR\\_Commercial@placer.ca.gov](mailto:ASR_Commercial@placer.ca.gov) by March 31, 2022.**

In California, every Agency is required to report to the Assessor's Office all contracts which convey the right to use real property (both land and structures) to private entities. If you have recently filed your statement with our office, you may disregard this reminder.

We encourage you to visit our website at [www.placer.ca.gov/assessor](http://www.placer.ca.gov/assessor), which provides answers to many of your property assessment questions. If you need additional information, please contact our office at (530) 889-4300, write to the address above, or email [ASR\\_Commercial@placer.ca.gov](mailto:ASR_Commercial@placer.ca.gov).

Sincerely,

Michelle Sierra-Sammons  
Assessment Supervisor  
Commerical Division  
Placer County Assessor's Office

Enclosure

Office of the Placer County Assessor  
2980 Richardson Dr  
Auburn CA 95603-2640

**Subject: Possessory Interest Report - Alternate Format**

Enclosed is my annual possessory interest usage report as of January 1, 2021. It is being submitted in an alternate format which provides all required information for each agreement:

- Lessee or tenant
- Location of property
- Mailing address of lessee or tenant
- Property type
- Lot size
- Building size
- Term of agreement (month to month, year to year, contract term, including options, etc.)
- Lease type (lease, permit, license, etc.)
- Current rent - include whether per month, per year, percentage of gross, or combination.
- Date agreement began
- Agreement event - creation, renewal, extension or assignment

I declare under penalty of perjury under the laws of the State of California that the annual possessory interest report (submitted in alternate format) and all related attachments and/or documents are true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
Agency Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

PCA709 (03/24/10) kjm

Tenant	Location	Term Start	Term End	Collected for 2021
Auburn Aces Baseball / Scott Patterson	Beggs field	1/1/2021	12/31/2021	\$ 384.96
Auburn Chamber of Commerce	Sierra Rm Rent	1/1/2021	12/31/2021	\$ 214.00
Auburn Little League	All Fields/storage/Room rent/picnic	1/1/2021	12/31/2021	\$ 28,211.45
Auburn Table Tennis	Foothills /Canyon View Room	1/1/2021	12/31/2021	\$ 28.87
Auburn Youth Soccer	Sugar Pine Field	1/1/2021	12/31/2021	\$ 208.00
Circle of Love Spiritualist Community	American River Room/Sierra Room/Sunset	1/1/2021	12/31/2021	\$ 3,500.00
Fleet Feet of Sacramento	Railhead Park	1/1/2021	12/31/2021	\$ 2,110.00
Forty Niner United Soccer	Railhead Park	1/1/2021	12/31/2021	\$ 15,215.69
Old Skool Baseball/Adam Short	James field, Regional C field	1/1/2021	12/31/2021	\$ 4,954.31
New Hope	Overlook Modular	1/1/2021	12/31/2021	\$ 5,360.12
Placer County Assoc Realtors	Lakeside Room	1/1/2021	12/31/2021	\$ 1,221.00
Placer County Office of Education	Rock Creek Modular	1/1/2021	12/31/2021	\$ 3,960.00
Placer High School (PUHSD)	Railhead Fields & James fields, picnic	1/1/2021	12/31/2021	\$ 12,518.49
Placer Junior Hillmen	Reg flds/Stella/storage/Lakeside/Gym/Pic	1/1/2021	12/31/2021	\$ 13,273.82
Sacramento Valley Symphonic Bank	Blue Bird Room	1/1/2021	12/31/2021	\$ 2,079.00
Sierra Foothills Little League	MV Field and Sugar Pine Ridge Field	1/1/2021	12/31/2021	\$ 2,743.50
Singletrack Running / Paulo Medina	Overlook Parking lot	1/1/2021	12/31/2021	\$ 891.00
Stings Baseball/Andrew Lambert	James, Reg C fields	1/1/2021	12/31/2021	\$ 1,134.50
Table Church Community/Chris Quandt	Foothills/Sunset Rm	1/1/2021	12/31/2021	\$ 2,048.50
Tom Spesick/Auburn Table Tennis	Foothills/Canyon View Rm	1/1/2021	12/31/2021	\$ 28.87
Total Body Fitness/Mark Shaw	Overlook Parking lot	1/1/2021	12/31/2021	\$ 195.00
Tutor Totter Preschool	Christian Valley Comm Ctr	1/1/2021	12/31/2021	\$ 6,648.00
Verizon Wireless Lease	Cell phone Tower Lease	1/1/2021	12/31/2021	\$ 31,523.04

NOTE: rents collected for 2021 are skewed due to COVID cancellations and credits

*Karl's note* →

*Form filed to Sacramento County*