

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
THURSDAY, SEPTEMBER 29, 2022, 6:00 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE, AUBURN, CA 95603**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) or by calling (530) 537-2186 (M-F).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/84677266721>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 846 7726 6721 to participate.

People using the Zoom website will be able to see and hear the Board, and the Board will be able to hear the public. The Board will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) at least 48 hours in advance to request an auxiliary aid or accommodation.

## **1.0 CALL TO ORDER**

### **(PLEDGE TO THE FLAG)**

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

### **Roll Call**

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

## **2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation to the Placer Community Foundation of funds raised at the Ain't Necessarily Dead Festival for Mosquito Fire Relief.

Presentation from Youth Services Manager, Caleb Porter, to Youth Services Associate Site Director, Audrey Warren, as employee of the month for September, 2022.

**3.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**4.0 PUBLIC COMMENT** – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

**5.0 CONSENT ITEMS** – (roll call vote). All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

\_\_\_\_\_ **5.1 Review and approval of Minutes of the Special Board of Directors from August, 2022 (Pages 6-8)**

Review and approval of Minutes of the Board of Directors from August 25, 2022

\_\_\_\_\_ **5.2 Review and approval of Minutes of the Board of Directors from August, 2022 (Pages 9-12)**

Review and approval of Minutes of the Board of Directors from August 25, 2022

\_\_\_\_\_ **5.3 Review of Cash Requirements for August, 2022 (Standing Finance Committee) (Pages 13-15)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ **5.4 Review of Financials for August, 2022 (Standing Finance Committee) (Pages 16-42)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 43-54)**

Please see board reports, vandalism reports, and project activity report under item 6.0.

**7.0 UNFINISHED BUSINESS**

**8.0 NEW BUSINESS**

**\_\_\_\_\_ 8.1 Resolution #2022-22 Mid-Year Budget Revision for Fiscal Year 2022/2023  
(Pages 55-86)**

Shall the Auburn Recreation and Park District approve the Mid-Year 2022-2023 revised budget and adopt the Resolution 2022-22?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**\_\_\_\_\_ 8.2 Amending 2022/2023 Project List and CIP (Pages 87-96)**

Shall the Auburn Recreation District (District) amend the existing 2022/2023 Obsolescence List (Equipment Reserves)?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**\_\_\_\_\_ 8.3 Amendment of Obsolescence List (Pages 97-102)**

Shall the Auburn Recreation District (District) amend the existing 2022/2023 Obsolescence List (Equipment Reserves)?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**\_\_\_\_\_ 8.4 Purchase of a new water heater at Recreation Park Community Center  
(Pages 103-117)**

Shall the Auburn Area Recreation and Park District (ARD) approve the purchase of a new water heater for the showers and bathrooms at the Recreation Park Community Center?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.5 Increase in Wage Scales, Pay Rate Increases (Pages 118-131)**

Shall the Auburn Recreation and Park District increase pay scales and provide modest pay increases for certain management job descriptions, based on a recent salary survey?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.6 ARD’s Medical Family Benefit Policy Update (Pages 132-136)**

Shall the Auburn Area Recreation and Park District Board approve the changes to the Personnel Policy regarding District benefits for the CalPERS medical coverage for employees?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.7 ARD Policy Change: Native Tree and Plant Policy (Page 137)**

Shall the Auburn Recreation District (ARD) consider a policy to plant only appropriate drought resistant trees and plants, as is possible and feasible? Director Lynch has requested that this item be considered.

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

**Roll Call Vote**

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 County Mitigation Fund, current balance \$113,375.
- 9.2 California Employers’ Pension Prefunding Trust (CEPPT) Fund. **(Pages 138-145)**

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT** – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

**13.0 CLOSED SESSION**

**13.1 Public Employee Performance Evaluation (Gov Code 54954.5, subd. (e), 54947.)**

**Title: District Administrator**

**14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

**ADJOURNMENT**

AUBURN AREA RECREATION AND PARK DISTRICT  
This agenda is hereby certified to have been posted as follows:

9/23/2022  
Date

9:15 Am  
Time

Carley Wayford  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
SPECIAL BOARD OF DIRECTORS FROM AUGUST  
25, 2022**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF  
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE  
MINUTES**

**FISCAL IMPACT: NONE**

**Auburn Area Recreation and Park District  
Minutes of the Special Meeting of the Board of Directors  
Thursday, August 25, 2022 6:00PM**

**Board Members Present:** Chairman Mike Lynch  
Director H. Gordon Ainsleigh  
Director Scott Holbrook

**Board Members Absent:** Director Jim Gray  
Director Jim Ferris

**Staff Present:** Kahl Muscott, District Administrator  
Caleb Porter, Youth Services Manager  
Jesse Williams, Facilities & Grounds Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Mark Brunner, Recreation Services Manager  
Mike Scheele, Landscape Architect/Project Manager  
Veona Galbraith, Administrative Services Manager  
Cathy Warford, Recording Secretary

**Staff Excused:** None.

**1.0 CALL TO ORDER**

The Special Meeting of the Board of Directors was called to order at 6:00 PM by Chairman Lynch.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

None.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Holbrook and Second by Director Ainsleigh to approve the agenda as written.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Absent  
Director Gray – Absent  
Director Holbrook – Yes  
Director Lynch – Yes

3 – 0 Motion carries.

**4.0 PUBLIC COMMENT** – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling

in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

None.

**5.0 NEW BUSINESS**

**5.1 Selection of an Alternate Special District Representative to LAFCO**

A motion was made by Chairman Lynch and seconded by Director Holbrook to nominate Director Holbrook as the LAFCO Alternate Special District Representative.


**Roll Call Vote**

Director Ainsleigh - Yes  
Director Ferris - Absent  
Director Gray - Absent  
Director Holbrook - Yes  
Director Lynch - Yes

3 - 0 Motion carries.

**ADJOURNMENT**

The meeting was adjourned at 6:03 PM.

  
Board Secretary

  
Date



**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM AUGUST 25, 2022**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES**

**FISCAL IMPACT: NONE**

**Auburn Area Recreation and Park District  
Minutes of the Meeting of the Board of Directors  
Thursday, August 25, 2022 6:00 PM**

**Board Members Present:** Chairman Mike Lynch  
Director Jim Gray. Director Gray arrived at 6:23 PM  
Director H. Gordon Ainsleigh  
Director Scott Holbrook

**Board Members Absent:** Director Jim Ferris

**Staff Present:** Kahl Muscott, District Administrator  
Mark Brunner, Recreation Services Manager  
Veona Galbraith, Administrative Services Manager  
Caleb Porter, Youth Services Manager  
Mike Scheele, Landscape Architect/Project Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Jesse Williams, Facilities & Grounds Manager  
Cathy Warford, Recording Secretary

**Staff Excused:** None.

**1.0 CALL TO ORDER**

The Meeting of the Board of Directors was called to order at 6:04 PM by Chairman Lynch.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

A presentation was given from Recreation Services Manager, Mark Brunner, to Sports Coordinator, Jerry Fisher, as employee of the month for August, 2022.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Holbrook and Second by Director Ainsleigh to approve the agenda as written.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Absent  
Director Gray – Absent  
Director Holbrook – Yes  
Director Lynch – Yes

3 – 0 Motion carries.

**4.0 PUBLIC COMMENT** – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling

in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

Ken Piscitelli gave a public comment to Board about the cracks on the tennis courts in Meadow Vista and Winchester. He wanted to check to see how much it would cost of fill up all the cracks.

Grant Adorador, Pickleball Player gave a public comment to Board in regard to the Pickleball Courts in Meadow Vista. When the courts were put in, they were put in in the wrong direction which causes congestion. He would like to propose that the fences surrounding the court be moved back 6-7 feet and move the benches back plus put up a canopy over the benches.

Cathy Klem gave a public comment to Board about the keeping the pool at Recreation Park open during the winter so that she would be able to swim 1-2 times per week. It was explained that one of the issues is getting a Lifeguard. This item is being looked into.

## **5.0 CONSENT ITEMS**

- 5.1 Review and approval of Minutes of the Board of Directors from July, 2022**
- 5.2 Review of Cash Requirements for July, 2022 (Standing Finance Committee)**
- 5.3 Review of Financials for July, 2022 (Standing Finance Committee)**
- 5.4 Resolution #2022-21: Marriott Meadows Park Prop. 68 Grant Award Deed Restriction (Acquisition and Development Committee)**

A motion was made by Director Gray and seconded by Director Ainsleigh to approve the Consent Calendar as written.

### **Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Absent  
Director Gray – Yes  
Director Holbrook – No  
Director Lynch – Yes

3 – 1 - 0 Motion carries.

## **6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS**

Board reports, fee waiver log, and project activity report were provided to the Board under separate cover.

## **7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

**8.1 Search for New Audit Firm**

A motion was made by Director Holbrook and seconded by Director Gray to approve the Audit Firm search.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Absent  
Director Gray – Yes  
Director Holbrook – Yes  
Director Lynch – Yes

4 – 0 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

9.1 County Mitigation Fund, current balance \$113,375.

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

None.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION**

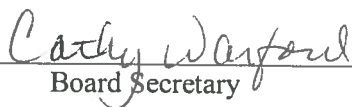
None.

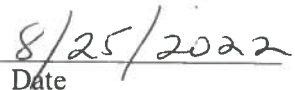
**14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

None.

**ADJOURNMENT**

The meeting was adjourned at 6:56 PM.

  
Board Secretary

  
Date

**SECTION: 5.0**

**ITEM: 5.3 REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR AUGUST, 2022**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL.**

**FISCAL IMPACT: \$334,896.62**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges: From: To:  
 Check Number First Last  
 Vendor ID First Last  
 Vendor Name First Last

Check Date From: To:  
 Checkbook ID 8/1/2022 8/31/2022  
 COMM 1ST COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23402	1099-218	Auburn Gymnastics Center	8/15/2022	COMM 1ST	PMCHK00002866	\$195.00
23476	1099-271	Kelpro Security	8/5/2022	COMM 1ST	PMCHK00002862	\$4,363.00
23477	1099-295	Juli Land-Marx	8/5/2022	COMM 1ST	PMCHK00002862	\$1,406.00
23478	A0002	A&A Stepping Stone Mfg., Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$20.90
23479	A0051	Anderson's Sierra Pipe Co.	8/5/2022	COMM 1ST	PMCHK00002862	\$94.51
23480	A0115	Auburn Hardware & Rental LLC	8/5/2022	COMM 1ST	PMCHK00002862	\$103.58
23481	A0170	AT&T Acct 088-034-5818-655	8/5/2022	COMM 1ST	PMCHK00002862	\$90.95
23482	A0172	ABT Plumbing, Electric, Heat &	8/5/2022	COMM 1ST	PMCHK00002862	\$378.00
23483	A1056	Access Merchandise Company	8/5/2022	COMM 1ST	PMCHK00002862	\$2,204.19
23484	C0061	California Computer Services	8/5/2022	COMM 1ST	PMCHK00002862	\$795.00
23485	C0113	Cooks Portable Toilets & Septi	8/5/2022	COMM 1ST	PMCHK00002862	\$1,019.00
23486	D0010	Diamond Pacific	8/5/2022	COMM 1ST	PMCHK00002862	\$39.78
23487	D0066	De Lage Landen Financial Servi	8/5/2022	COMM 1ST	PMCHK00002862	\$332.48
23488	K0010	Knorr Systems, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$333.00
23489	N0048	Normac, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$254.92
23490	P0109	Caleb Porter	8/5/2022	COMM 1ST	PMCHK00002862	\$50.87
23491	S0145	SCP Distributors	8/5/2022	COMM 1ST	PMCHK00002862	\$33.96
23492	S1007	Stationary Engineers, Local 39	8/5/2022	COMM 1ST	PMCHK00002862	\$366.38
23493	T0031	Turf Star, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$47,677.76
23494	TEMPS	Taylor Sevy	8/5/2022	COMM 1ST	PMCHK00002862	\$69.00
23495	V0007	Verizon Wireless	8/5/2022	COMM 1ST	PMCHK00002862	\$816.70
23496	W0001	Walker's Office Supplies, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$1,647.66
23497	1099-16	Greater Sacramento Investments	8/12/2022	COMM 1ST	PMCHK00002863	\$3,437.85
23498	1099-216	Gerald Harris	8/12/2022	COMM 1ST	PMCHK00002863	\$260.00
23500	1099-221	Timothy Bowen	8/12/2022	COMM 1ST	PMCHK00002863	\$3,402.00
23501	1099-256	Healing Pastures, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$450.00
23502	1099-269	Deborah Lynn	8/12/2022	COMM 1ST	PMCHK00002863	\$136.50
23503	1099-291	Isaac Humber	8/12/2022	COMM 1ST	PMCHK00002863	\$234.00
23504	1099-313	Alison Lloyd	8/12/2022	COMM 1ST	PMCHK00002863	\$2,440.10
23505	1099-375	Jennifer Rogers	8/12/2022	COMM 1ST	PMCHK00002863	\$260.00
23506	1099-376	Joanna Britt	8/12/2022	COMM 1ST	PMCHK00002863	\$226.80
23507	1099-379	Matt Biagi	8/12/2022	COMM 1ST	PMCHK00002863	\$490.00
23508	A0001	Recology Auburn Placer	8/12/2022	COMM 1ST	PMCHK00002863	\$1,739.55
23509	A0013	AT&T	8/12/2022	COMM 1ST	PMCHK00002863	\$74.90
23510	A0027	Recology Auburn Placer	8/12/2022	COMM 1ST	PMCHK00002863	\$1,253.29
23511	A0051	Anderson's Sierra Pipe Co.	8/12/2022	COMM 1ST	PMCHK00002863	\$239.04
23512	A0115	Auburn Hardware & Rental LLC	8/12/2022	COMM 1ST	PMCHK00002863	\$70.48
23513	B0020	BSN Sports, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$488.18
23514	B0049	Baldoni Construction Service I	8/12/2022	COMM 1ST	PMCHK00002863	\$3,000.00
23515	F0041	Friends of ARD	8/12/2022	COMM 1ST	PMCHK00002863	\$2,580.00
23516	F0047	Fuentes Pond Maintenance	8/12/2022	COMM 1ST	PMCHK00002863	\$9,180.00
23517	G0045	GSSA	8/12/2022	COMM 1ST	PMCHK00002863	\$180.00
23518	I0022	Imperial Sprinkler Supply, Inc	8/12/2022	COMM 1ST	PMCHK00002863	\$2,103.64
23519	K0010	Knorr Systems, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$3,354.90
23520	M0013	Meadow Vista Hardware	8/12/2022	COMM 1ST	PMCHK00002863	\$80.39
23521	M0098	Meadow Vista County Water Dist	8/12/2022	COMM 1ST	PMCHK00002863	\$1,743.58
23522	P0005	Placer County Water Agency	8/12/2022	COMM 1ST	PMCHK00002863	\$4,058.31
23523	P0007	Pacific Gas & Electric Company	8/12/2022	COMM 1ST	PMCHK00002863	\$45.69
23524	Q0003	Quality Automotive	8/12/2022	COMM 1ST	PMCHK00002863	\$336.79
23526	R0073	NAPA Auto Parts	8/12/2022	COMM 1ST	PMCHK00002863	\$55.86
23527	R0079	Richardson & Company LLP	8/12/2022	COMM 1ST	PMCHK00002863	\$13,350.00
23528	S0054	Souza's Tire Service	8/12/2022	COMM 1ST	PMCHK00002863	\$287.79
23529	S0067	Superfast Copy	8/12/2022	COMM 1ST	PMCHK00002863	\$122.01
23530	S0145	SCP Distributors	8/12/2022	COMM 1ST	PMCHK00002863	\$6,004.85
23531	W0001	Walker's Office Supplies, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$987.82
23532	W0042	Live Oak Waldorf School	8/12/2022	COMM 1ST	PMCHK00002863	\$3,822.00
23533	W0044	Wave	8/12/2022	COMM 1ST	PMCHK00002863	\$236.82
23534	W0045	Williams, Jesse	8/12/2022	COMM 1ST	PMCHK00002863	\$38.13
23535	Y0002	Yuba Lock & Safe	8/12/2022	COMM 1ST	PMCHK00002863	\$54,309.69
23536	U0019	US Bank	8/12/2022	COMM 1ST	PMCHK00002864	\$16,634.23
23538	1099-218	Auburn Gymnastics Center	8/15/2022	COMM 1ST	PMCHK00002867	\$146.25
23539	A0051	Anderson's Sierra Pipe Co.	8/19/2022	COMM 1ST	PMCHK00002868	\$131.11
23540	A0115	Auburn Hardware & Rental LLC	8/19/2022	COMM 1ST	PMCHK00002868	\$71.13
23541	A0172	ABT Plumbing, Electric, Heat &	8/19/2022	COMM 1ST	PMCHK00002868	\$1,228.00
23542	A1010	Advantage Marketing and Print	8/19/2022	COMM 1ST	PMCHK00002868	\$169.46
23543	C0133	California Smog	8/19/2022	COMM 1ST	PMCHK00002868	\$35.00
23544	C0140	Creative Builders	8/19/2022	COMM 1ST	PMCHK00002868	\$1,996.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23545	D0010	Diamond Pacific	8/19/2022	COMM 1ST	PMCHK00002868	\$27.41
23546	D0025	Dawson Oil Company	8/19/2022	COMM 1ST	PMCHK00002868	\$5,918.53
23547	F0038	Fastenal Company	8/19/2022	COMM 1ST	PMCHK00002868	\$461.40
23548	G0045	GSSA	8/19/2022	COMM 1ST	PMCHK00002868	\$1,848.56
23549	H0056	Humana Dental Ins. Co	8/19/2022	COMM 1ST	PMCHK00002868	\$2,431.87
23550	L0100	Lifeguard First Aid & Safety,	8/19/2022	COMM 1ST	PMCHK00002868	\$321.54
23551	M0013	Meadow Vista Hardware	8/19/2022	COMM 1ST	PMCHK00002868	\$12.86
23552	M0035	Meadow Vista Community Center	8/19/2022	COMM 1ST	PMCHK00002868	\$2,336.00
23553	N0003	Norris Electric, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$11,284.01
23554	N0050	N&S Tractor	8/19/2022	COMM 1ST	PMCHK00002868	\$158.04
23555	P0007	Pacific Gas & Electric Company	8/19/2022	COMM 1ST	PMCHK00002868	\$544.40
23556	P0021	Petty Cash	8/19/2022	COMM 1ST	PMCHK00002868	\$169.35
23557	Q0003	Quality Automotive	8/19/2022	COMM 1ST	PMCHK00002868	\$347.93
23558	S0009	Sierra Saw Sales And Service	8/19/2022	COMM 1ST	PMCHK00002868	\$19.30
23559	S0025	Sierra Pacific Turf Supply, In	8/19/2022	COMM 1ST	PMCHK00002868	\$384.65
23560	S0054	Souza's Tire Service	8/19/2022	COMM 1ST	PMCHK00002868	\$707.20
23561	S0094	Manouch Shirvanioun	8/19/2022	COMM 1ST	PMCHK00002868	\$50.00
23562	S0145	SCP Distributors	8/19/2022	COMM 1ST	PMCHK00002868	\$6,084.02
23563	S1007	Stationary Engineers, Local 39	8/19/2022	COMM 1ST	PMCHK00002868	\$366.38
23564	T0031	Turf Star, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$330.29
23565	U0016	Uptown Signs & Graphics, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$272.69
23566	V0014	VFCAL	8/19/2022	COMM 1ST	PMCHK00002868	\$1,856.00
23567	W0001	Walker's Office Supplies, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$3,178.12
23568	W0010	Waxie Sanitary Supply	8/19/2022	COMM 1ST	PMCHK00002868	\$82.80
23569	W0043	West Coast Fire Protection Sys	8/19/2022	COMM 1ST	PMCHK00002868	\$150.00
23570	F0056	Focus Health Corporation	8/23/2022	COMM 1ST	PMCHK00002869	\$474.00
23571	1099-256	Healing Pastures, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$1,556.25
23572	1099-343	Faith Petersen	8/26/2022	COMM 1ST	PMCHK00002870	\$576.00
23573	1099-363	Cheyenne Little	8/26/2022	COMM 1ST	PMCHK00002870	\$3,465.00
23574	1099-374	Sarah Violet	8/26/2022	COMM 1ST	PMCHK00002870	\$75.00
23575	1099-375	Jennifer Rogers	8/26/2022	COMM 1ST	PMCHK00002870	\$52.00
23576	1099-381	Anderson, Stephanie	8/26/2022	COMM 1ST	PMCHK00002870	\$195.00
23577	1099-382	Jamie Ross	8/26/2022	COMM 1ST	PMCHK00002870	\$420.00
23578	1099-5	Daniel Crandall	8/26/2022	COMM 1ST	PMCHK00002870	\$96.60
23579	A0013	AT&T	8/26/2022	COMM 1ST	PMCHK00002870	\$74.90
23580	A0051	Anderson's Sierra Pipe Co.	8/26/2022	COMM 1ST	PMCHK00002870	\$3,379.09
23581	A0115	Auburn Hardware & Rental LLC	8/26/2022	COMM 1ST	PMCHK00002870	\$69.60
23582	A1010	Advantage Marketing and Print	8/26/2022	COMM 1ST	PMCHK00002870	\$203.78
23583	C0111	Cal.net	8/26/2022	COMM 1ST	PMCHK00002870	\$71.40
23584	C0139	Cascade Gardens	8/26/2022	COMM 1ST	PMCHK00002870	\$125.00
23585	D0010	Diamond Pacific	8/26/2022	COMM 1ST	PMCHK00002870	\$280.89
23586	D0017	Dell Marketing L.P.	8/26/2022	COMM 1ST	PMCHK00002870	\$3,871.35
23587	D0077	Dudek	8/26/2022	COMM 1ST	PMCHK00002870	\$41,893.75
23588	H0065	Randy Hubbard	8/26/2022	COMM 1ST	PMCHK00002870	\$40.64
23589	K0011	The Permanente Medical Group I	8/26/2022	COMM 1ST	PMCHK00002870	\$130.00
23590	K0027	Tyler, Kindice	8/26/2022	COMM 1ST	PMCHK00002870	\$38.61
23591	N0003	Norris Electric, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$14,477.97
23592	N0012	Nevada Irrigation District	8/26/2022	COMM 1ST	PMCHK00002870	\$787.39
23593	P0005	Placer County Water Agency	8/26/2022	COMM 1ST	PMCHK00002870	\$293.06
23594	P0007	Pacific Gas & Electric Company	8/26/2022	COMM 1ST	PMCHK00002870	\$6,915.39
23595	R0065	River City Rentals	8/26/2022	COMM 1ST	PMCHK00002870	\$303.05
23596	R0073	NAPA Auto Parts	8/26/2022	COMM 1ST	PMCHK00002870	\$138.83
23597	S0025	Sierra Pacific Turf Supply, In	8/26/2022	COMM 1ST	PMCHK00002870	\$7,712.75
23598	S0145	SCP Distributors	8/26/2022	COMM 1ST	PMCHK00002870	\$803.92
23599	S0154	Mike Scheele	8/26/2022	COMM 1ST	PMCHK00002870	\$58.13
23600	S0169	Shredit Mower Blades	8/26/2022	COMM 1ST	PMCHK00002870	\$445.74
23601	T0071	TIAA Commercial Finance, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$107.34
23602	T1000	Transamerica Life Insurance	8/26/2022	COMM 1ST	PMCHK00002870	\$480.00
23603	TEMPF	Faustino, Kelly	8/26/2022	COMM 1ST	PMCHK00002870	\$90.00
23604	W0001	Walker's Office Supplies, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$391.51
23605	W0044	Wave	8/26/2022	COMM 1ST	PMCHK00002870	\$1,349.05
23606	Y0002	Yuba Lock & Safe	8/26/2022	COMM 1ST	PMCHK00002870	\$325.50

Total Checks: 129

Total Amount of Checks: \$334,896.62

**SECTION: 5.0**

**ITEM: 5.4 REVIEW OF FINANCIALS FOR AUGUST, 2022**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL**

**FISCAL IMPACT: NONE**



## August's Financials

### *Revenues –*

- **Programs** are over budget by **\$69,500**. Most notable variances are in the **Recreation Department**. **Special Events** have sponsorships of **\$22,300** for later in the year. **Youth Camps** came in above anticipated by **\$10,800**; **Adult Classes** are over budget by **\$12,700**; and **Youth Basketball** is showing **\$17,800** earlier than budget. This may or may not even out over time with the assumption that the revenue has posted early.
- **Interest Revenue** is over by **\$38,100**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.
- **Tax Revenue** came in over by **\$56,000**. **Current Property Taxes** account for the revenues above the anticipated budget.
- **Grants and Donations** are over budget by **\$11,200**. The second FEMA check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. **Facilities and Grounds** have received **\$4,800** in multiple donations, one including the trees at Overlook Park. Other misc. grants and donations posted to Admin, Youth Serv., and Youth Assistance.

### *Expenses –*

- **Program Expenses** are above what was budgeted by **\$13,800**; however, this is to be expected since the revenues are also above budget.
- **Operations & Supplies Expense** are above budget by **\$11,500**. Most notable variances are in the **Facilities and Grounds Department**. **Office Supplies** are over by **\$7,900**; including **two replacement laptops** that should have been budgeted for and a **desktop computer** that lost its Motherboard which ran **\$5,500** for all three computers. **Administration** also is over by **\$4,200** in **liability Insurance** expense. The increase was more than we budgeted for.
- **Utilities** are **NOW** under budget by **\$26,300**. Recreation, Regional Park, CVCC and Placer Hills **Solar** is now online with PG&E!
- **Wages/Benefits** are under budget by **\$146,400**. **Admin** is under budget by **\$47,056**, mostly due to the decreased prefunding payment requirement by CalPERS; **Aquatic Department** is low by **\$11,500**; **Youth Services** is low by **18,500**; and **Facilities and Grounds** are under by **\$65,500**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- **Fixed Assets** are over budget by **\$58,000**. The **Ventrac Mower** was purchased **(47,700)** in August, but was budgeted for September. The District also paid for some maintenance expenses for **pressure reducers at Meadow Vista Park (3,100)**. This will be reallocated to maintenance at that park in September. This will even out in September. The additional **\$7,000** that the board approved for the Ventrac will be put into the mid-year budget in October.
- **Capital Improvement Projects** are over by **\$112,300**. The **CVCC locks (47,100)** were put in and expensed in August and another contract payment was made for **Marriot Meadows documents (42,000)** but is **budgeted in September**. **Meadow Vista Parking lot** was under budgeted by **\$14,000** in error, but approved for said expense. This will all even out in September and October with the budget revision.
- **Debt Services** is under budget by **\$11,000**. This is a **budgeting error**, as this \$11,000 was accrued in March for the first 3 months of 2022 and expensed in last fiscal year. We will however accrue the same in March of 2023, so this budget amount will just get moved to March. (It will be adjusted in October at mid-year)
- **Building & Grounds Maintenance** is under by **\$11,200**. This was saved in the **Aquatics Department** with **\$18,900** under budget.

**PROFIT & LOSS**  
**22/23 Approved Budget**

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 August ACTUALS	Last Yr August Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,217,421	19%			115,121	94,898	745,514	675,978	693,367
Facility Revenue	193,104	3%			11,930	10,040	129,689	124,246	118,634
Misc. Revenue	55,162	1%			24,511	2,431	40,932	20,020	22,106
Grants & Donations	188,838	3%			(755)	2,623	14,682	3,460	39,313
Interest Income	22,093	0%			(31,729)	1,777	45,598	7,511	4,637
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			-	-	-	-	-
Atwood	27,850	0%			1,537	1,650	1,724,263	1,668,196	1,619,600
Sterling Loan	-	0%			-	-	12,228	12,290	11,940
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	819,000
<b>Total Operating Revenue</b>	<b>6,503,312</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>120,615</b>	<b>113,419</b>	<b>2,712,906</b>	<b>2,511,701</b>	<b>3,328,597</b>
<b>Expenditures</b>									
Program Expense	224,301	4%			31,948	33,938	129,192	115,435	103,076
Operating & Supplies	471,293	7%			45,625	38,373	195,834	184,296	163,868
Utilities Expense	218,816	3%			15,013	44,356	53,361	79,665	105,125
Professional Services	93,797	1%			15,218	3,743	32,800	39,779	39,479
Building & Grounds Maintenance	503,839	8%			74,373	75,739	182,982	194,163	206,847
Property Tax Admin.	116,864	2%			-	34	-	7,813	7,442
Wages	2,411,804	38%			207,592	191,318	912,101	985,147	856,599
Benefits & Payroll Costs	981,072	16%			66,426	66,930	434,956	508,318	606,831
Fixed Asset Expense	212,100	3%			61,865	-	79,500	21,500	49,116
Capital Improvement Projects	908,137	14%			99,425	4,752	321,427	209,100	972,772
Debt Services	164,716	3%			-	-	70,035	81,069	73,603
<b>Total Expenditures</b>	<b>6,306,739</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>617,485</b>	<b>459,183</b>	<b>2,412,188</b>	<b>2,426,285</b>	<b>3,184,758</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 196,573</b>	<b>3.02</b>	<b>\$ -</b>	<b>\$ (496,870)</b>	<b>\$ (345,764)</b>	<b>\$ 300,718</b>	<b>\$ 85,416</b>	<b>\$ 143,839</b>	
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -		\$ 70,000		\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 80,000		\$ 833,959		\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 40,000		\$ 789,370		\$ 699,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000		\$ 30,032		\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000		\$ 429,956		\$ 430,120
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ -</b>		<b>\$ 185,000</b>		<b>\$ 2,153,317</b>		<b>\$ 1,923,481</b>

## Balance Sheet

8/31/2022

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	178,730.28
Placer County Treasure-General	3,037,362.97
Placer County Treasurer - City Trust	207,701.99
CA Pension Trust - CEPPT- CalPERS	429,956.00
Accounts Receivable	12,537.47
Due From Other Governments	62,209.67
PCOE Receivables	24,300.75
Prepaid Expenses	256.25
Prepaid Liability Expense	58,106.00
Prepaid Workers Comp Insurance	61,815.38
<b>Total Current Assets</b>	<b>4,080,862.41</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
<b>Total Restricted Funds</b>	<b>26,114.73</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
<b>Total Fixed Assets</b>	<b>9,233,994.79</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>13,632,614.93</b>

		Current YTD
<b>LIABILITIES AND NET PROFIT</b>		
<u>Current Liabilities</u>		
Prepaid Revenue		35.00
PGE Tru-up payable		1,563.77
Retentions Payable		2,172.33
Gift Certificates		100.00
Compensated Absenses		147,216.37
Sales Tax Payable		18.06
<b>Total Current Liabilities</b>		<b>\$151,105.53</b>
<u>Long Term Liabilities</u>		
Lease Payable - Sterling Bank		2,082,000.00
Net OPEB Liability		313,240.00
Net Pension Liability		(33,404.00)
<b>Total Long Term Liabilities</b>		<b>2,361,836.00</b>
<b>TOTAL LIABILITIES</b>		<b>2,512,941.53</b>
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		232,350.00
OPEB - Def Inflows		105,254.00
		337,604.00
<u>Net Position</u>		
Investments in Fixed Assets		7,178,109.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		985,475.23
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		833,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		789,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		30,031.75
Net Profit (Loss)		300,718.30
<b>Total Net Postion</b>		<b>\$10,782,069.40</b>
<b>TOTAL LIABILITY AND NET POSITION</b>		<b>\$13,632,614.93</b>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2022 To 8/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	115,120.62	745,514.43	675,978.00	69,536.43	110.29
Rents & Concessions	11,930.29	129,689.25	124,246.00	5,443.25	104.38
Miscellaneous Revenue	24,510.74	40,931.68	20,020.00	20,911.68	204.45
Grants & Donations	(755.00)	14,681.70	3,460.00	11,221.70	424.33
Interest Income	(31,728.50)	45,597.83	7,511.10	38,086.73	607.07
Taxes Revenue	1,536.73	1,736,490.72	1,680,485.91	56,004.81	103.33
<b>TOTAL OPERATING REVENUE</b>	\$120,614.88	\$2,712,905.61	\$2,511,701.01	\$201,204.60	108.01%
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTAL REVENUES</b>	120,614.88	2,712,905.61	2,511,701.01	201,204.60	108.01
<b>EXPENDITURES</b>					
Program Expenses	31,947.96	129,192.24	115,435.00	13,757.24	111.92
Operations & Supplies Expense	45,624.97	195,833.98	184,295.60	11,538.38	106.26
Utilities Expense	15,012.77	53,360.76	79,665.00	(26,304.24)	66.98
Legal Expenses	0.00	306.53	2,744.00	(2,437.47)	11.17
Professional Services	15,218.00	32,493.18	37,035.00	(4,541.82)	87.74
Bldg & Grounds Maintenance	74,372.70	182,982.02	194,163.00	(11,180.98)	94.24
Property Tax Administration/LAFCO	0.00	0.00	7,813.00	(7,813.00)	0.00
Salaries Expense	207,592.26	912,101.31	985,147.00	(73,045.69)	92.59
Benefits & Payroll Costs	66,426.16	434,955.95	508,318.22	(73,362.27)	85.57
Fixed Asset Expense	61,865.22	79,499.57	21,500.00	57,999.57	369.77
Capital Improvement Projects	99,424.83	321,427.17	209,100.00	112,327.17	153.72
Debt Service	0.00	70,034.60	81,069.00	(11,034.40)	86.39

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2022 To 8/31/2022  
 For All Segment1s  
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$617,484.87	\$2,412,187.31	\$2,426,284.82	(\$14,097.51)	99.42%
(\$496,869.99)	\$300,718.30	\$85,416.19	\$215,302.11	352.06%

TOTAL EXPENDITURES

NET REVENUE OVER EXPENDITURES

**Auburn Rec & Park**  
Transfers to General Fund  
4/1/2022 to 8/31/2022

		Impact to the General Fund
<b><u>Future Capital Construction Reserve Balance Forward</u></b>	\$699,370.00	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$40,000.00	(\$40,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<b>Total Future Capital Construction Reserve</b>	<b>\$789,370.00</b>	
<b><u>City Mitigation Reserves Balance Forward</u></b>	\$207,207.00	
<b>Total City Mitigation Reserve</b>	<b>\$207,207.00</b>	
<b><u>Equipment Replacement Reserves Balance Forward</u></b>	\$703,958.72	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<b>Total Equip Replacement Reserves</b>	<b>\$833,958.72</b>	
<b><u>ADA Reserves Balance Forward</u></b>	\$25,031.75	
6/21/2022 Transfer in (Annual Budget) Resolution 2022-11	\$5,000.00	(\$5,000.00)
<b>Total ADA Reserves</b>	<b>\$30,031.75</b>	
<b><u>Contingency Reserves Balance Forward</u></b>	\$70,000.00	
<b>Total Contingency Reserves</b>	<b>\$70,000.00</b>	
<b><u>COVID Relief Reserves</u></b>	\$314,974.00	
<b>Total COVID Relief Reserves</b>	<b>\$314,974.00</b>	
<b>Total Impact FY 2021/22</b>	\$225,000.00	<b>(\$225,000.00)</b>
<b>Total Adjusted Impact to General Fund 2022-23</b>		<b>(\$225,000.00)</b>

**Auburn Rec & Park**

Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	15,932.00	45,103.65	42,105.00	2,998.65	107.12
Skyridge DSC Rev	20,970.37	57,874.27	57,349.00	525.27	100.92
Day Camp Rev	3,972.00	167,800.50	170,262.00	(2,461.50)	98.55
Preschool Revenue	6,124.00	21,333.00	23,148.00	(1,815.00)	92.16
Newcastle DSC Revenue	14,829.50	39,022.00	35,315.00	3,707.00	110.50
Adult Softball	650.00	25,683.00	21,176.00	4,507.00	121.28
Adult Basketball	600.00	11,275.18	6,572.00	4,703.18	171.56
Sr. Sports	0.00	0.00	185.00	(185.00)	0.00
Adult Volleyball	752.00	1,012.00	1,067.00	(55.00)	94.85
Pickle Ball Revenue	701.00	4,271.00	6,095.00	(1,824.00)	70.07
Adult Classes	3,015.00	26,487.50	14,818.00	11,669.50	178.75
Adult Class Rev - Bureau	840.00	4,090.69	3,046.00	1,044.69	134.30
Bocce Ball Prog Revenue	0.00	600.00	640.00	(40.00)	93.75
Youth Basketball	26,141.00	26,183.00	8,365.00	17,818.00	313.01
PeeWee Basketball	0.00	0.00	300.00	(300.00)	0.00
Youth Classes	3,244.00	36,940.50	35,042.00	1,898.50	105.42
Youth Class Rev - Bureau	276.00	2,979.00	2,520.00	459.00	118.21
Youth Volleyball	(125.00)	7,255.00	7,500.00	(245.00)	96.73
Aquatic Activities - Sierra Pool	2,128.00	13,508.25	14,314.00	(805.75)	94.37
Aquatic Activities - PH Pool	0.00	1,548.00	2,989.00	(1,441.00)	51.79
Master Swim Revenue	375.00	4,360.00	6,263.00	(1,903.00)	69.62
Public Swim - MS Sierra Pool	2,547.00	30,088.95	26,583.00	3,505.95	113.19
Public Swim - Placer Hills Pool	165.00	2,157.00	1,858.00	299.00	116.09
Swim Lessons	173.00	41,819.00	47,713.00	(5,894.00)	87.65
Swim Lessons - PH	0.00	9,398.00	7,046.00	2,352.00	133.38
Swim Team Revenue	0.00	23,306.00	21,836.00	1,470.00	106.73
Synchro Team	0.00	15,384.59	16,155.00	(770.41)	95.23



Profit & Loss - Detail  
4/1/2022 to 8/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	275.00	26,448.00	25,029.00	1,419.00	105.67
Youth Camp Rev - Bureau	0.00	30,412.40	21,000.00	9,412.40	144.82
Youth Sports Camps	1,286.00	22,282.25	20,668.00	1,614.25	107.81
Youth Sports Camps - Bureau	849.75	1,087.25	0.00	1,087.25	0.00
Tennis Revenue	0.00	250.00	0.00	250.00	0.00
Special Events Revenue	(18,778.00)	1,500.00	0.00	1,500.00	0.00
Party in the Park Revenue	5,207.00	8,347.00	8,550.00	(203.00)	97.63
Food Truck Fiesta Revenue	7,564.00	8,419.00	0.00	8,419.00	0.00
Obstacle Race Revenue	5,500.00	6,500.00	3,166.00	3,334.00	205.31
Dead Festival Rev	3,500.00	5,225.00	0.00	5,225.00	0.00
Auburn Harvest Festival Rev	6,300.00	7,645.00	3,098.00	4,547.00	246.77
Egg Hunt Revenue	0.00	2,429.50	2,500.00	(70.50)	97.18
Boots N Bells Dance Revenue	0.00	2,575.00	3,000.00	(425.00)	85.83
Out of District Fees	107.00	2,645.95	8,033.00	(5,387.05)	32.94
Out of District Fees - Bureau	0.00	268.00	672.00	(404.00)	39.88
<b>Total Parks and Recreation Services</b>	<b>115,120.62</b>	<b>745,514.43</b>	<b>675,978.00</b>	<b>69,536.43</b>	<b>110.29</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(566.25)	(5,836.56)	(1,592.00)	(4,244.56)	366.62
Fee Waiver - Offset	566.25	5,836.56	1,592.00	4,244.56	366.62
Blue Bird Room-CVCC	173.25	866.25	910.00	(43.75)	95.19
Stella Irving Rental Revenue - Rec	0.00	59.56	0.00	59.56	0.00
Lakeside Rental Revenue - Reg	866.90	7,105.91	1,651.00	5,454.91	430.40
Sierra Room Rental - CVCC	0.00	1,343.37	1,816.00	(472.63)	73.97
Sunset Room Rental - CVCC	0.00	1,180.30	519.00	661.30	227.42
Canyon View Room Rental - CVCC	0.00	2,255.43	860.00	1,395.43	262.26
Foothills Room Rental - CVCC	776.49	4,980.23	2,228.00	2,752.23	223.53
Pool Rental Rev - Sierra/Splash	624.00	8,334.81	11,292.00	(2,957.19)	73.81
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,442.00	206.00	114.29

Profit & Loss - Detail  
4/1/2022 to 8/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	26.40	2,614.40	1,792.00	822.40	145.89
Conference Rental Revenue - Rec	0.00	106.37	605.00	(498.63)	17.58
Conference (Module) Rental - Overlook	575.50	2,877.50	2,839.00	38.50	101.36
Gazebo Rentals	0.00	290.00	310.00	(20.00)	93.55
Rock Creek Modular Rent	702.90	2,044.35	1,696.00	348.35	120.54
Gym Rental Revenue - Rec	0.00	10.00	406.00	(396.00)	2.46
Gym Rental Revenue - Reg	400.20	3,071.75	105.00	2,966.75	2925.48
Tutor Totter Lease Agreement	590.01	2,878.03	2,899.00	(20.97)	99.28
Kitchen Rental Revenue - Rec	0.00	73.06	0.00	73.06	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	92.00	(92.00)	0.00
Picnic Area Rental Revenue - Rec	774.82	9,337.57	8,254.00	1,083.57	113.13
Picnic Area Rental Revenue - Reg	112.00	1,917.82	1,064.00	853.82	180.25
Picnic Area Rental Revenue - Ash	56.00	1,082.36	554.00	528.36	195.37
Picnic Area Rental Revenue - MV	170.00	3,966.50	2,770.00	1,196.50	143.20
Field "Recreation" Rental Revenue	0.00	3,259.84	4,119.00	(859.16)	79.14
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	1,164.00	71.09	106.11
Field "Softball" Rental - MV	72.00	815.00	4,177.00	(3,362.00)	19.51
Field Rental - CV	0.00	1,123.50	2,029.00	(905.50)	55.37
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	432.00	2,053.49	1,058.00	995.49	194.09
Field "Beggs" Rental - Rec	0.00	4,230.00	5,927.00	(1,697.00)	71.37
Field B (softball) Rev - Reg	0.00	2,382.25	885.00	1,497.25	269.18
Field "James" Rental - Rec	873.00	15,044.50	7,126.00	7,918.50	211.12
Field C (Baseball) Rental - Reg	40.00	3,040.00	5,372.00	(2,332.00)	56.59
Bocce Ball Field Rental	0.00	120.00	0.00	120.00	0.00
Field "Soccer Regional" Rental	0.00	1,645.20	2,408.00	(762.80)	68.32
Field "Soccer A" Rental - MV	0.00	116.00	0.00	116.00	0.00
Field "Soccer A" Rental - Railhead	310.00	4,198.20	4,333.00	(134.80)	96.89
Field - PH Soccer Field	1,008.00	1,008.00	8,885.00	(7,877.00)	11.35
Field "Soccer B" Rental - MV	0.00	0.00	1,844.00	(1,844.00)	0.00

Profit & Loss - Detail  
4/1/2022 to 8/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "Soccer B" Rental - Railhead	918.17	6,909.87	5,043.00	1,866.87	137.02
Field Lining Revenue - Rec	0.00	53.00	0.00	53.00	0.00
Misc Rents & Concessions	66.00	1,360.06	7,108.00	(5,747.94)	19.13
Misc Rents & Concessions - Bureau	0.00	4,120.00	4,398.00	(278.00)	93.68
Custodial Fees	1,836.59	16,216.62	12,888.00	3,328.62	125.83
Custodial Fees - Bureau	189.26	1,745.26	714.00	1,031.26	244.43
Set up/Take Down Fees	212.00	474.00	664.00	(190.00)	71.39
Set up/Take Down Fees - Bureau	124.80	455.80	0.00	455.80	0.00
<b>Total Rents and Concessions</b>	<b>11,930.29</b>	<b>129,689.25</b>	<b>124,246.00</b>	<b>5,443.25</b>	<b>104.38</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	0.00	1,470.00	(1,470.00)	0.00
MV Comm Ctr Rentals	1,139.00	2,034.00	60.00	1,974.00	3390.00
Alcohol Permit Fee	518.09	3,646.53	3,210.00	436.53	113.60
Alcohol Permit - Bureau	0.00	268.00	180.00	88.00	148.89
Meadow Vista - Alcohol fee	138.00	94.00	0.00	94.00	0.00
MV Custodial Fee	140.00	140.00	0.00	140.00	0.00
Miscellaneous Income - Admin.	19,869.93	19,869.53	0.00	19,869.53	0.00
Miscellaneous Revenue - Recreation	0.00	87.00	0.00	87.00	0.00
Verizon Wireless Lease	2,705.72	13,528.60	13,525.00	3.60	100.03
Miscellaneous Income - F & G	0.00	1,264.02	1,575.00	(310.98)	80.26
<b>Total Miscellaneous Revenue</b>	<b>24,510.74</b>	<b>40,931.68</b>	<b>20,020.00</b>	<b>20,911.68</b>	<b>204.45</b>
<b>Grants &amp; Donations</b>					
Donations - MV Arboretum	0.00	2,338.00	0.00	2,338.00	0.00
Youth Assistance Rev	195.00	1,395.85	3,460.00	(2,064.15)	40.34
Donation Rev - F & G	(950.00)	1,050.00	0.00	1,050.00	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donations - Bike Park	0.00	1,500.00	0.00	1,500.00	0.00
Grant Proceeds - Y. Services	0.00	1,999.73	0.00	1,999.73	0.00
Grant Proceeds - Admin	0.00	6,398.12	0.00	6,398.12	0.00
<b>Total Grants and Donations</b>	<b>(755.00)</b>	<b>14,681.70</b>	<b>3,460.00</b>	<b>11,221.70</b>	<b>424.33</b>
<b>Interest Income</b>					
Interest Income - Other	14.88	318.43	161.90	156.53	196.68
Interest Revenue - County	3,927.42	80,699.97	3,670.20	77,029.77	2,198.79
Interest Revenue - City Trust	244.61	494.84	179.00	315.84	276.45
Interest - Pension Trust	(35,915.41)	(35,915.41)	3,500.00	(39,415.41)	(1026.16)
<b>Total Interest Income</b>	<b>(31,728.50)</b>	<b>45,597.83</b>	<b>7,511.10</b>	<b>38,086.73</b>	<b>607.07</b>
<b>Project Revenue - Government</b>					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	1,534.98	1,491,085.71	1,459,973.52	31,112.19	102.13
Homeowner's Prop. Tax Relief	0.00	10,911.80	11,320.00	(408.20)	96.39
Current Unsecured Prop Taxes General	1.75	1,190.62	3,721.39	(2,530.77)	31.99
Current Supplemental Property Taxes	0.00	84,882.57	61,324.18	23,558.39	138.42
Unitary & Op Non-unitary Tax	0.00	53,761.02	54,334.59	(573.57)	98.94
Delinq Unsecured Property Taxes	0.00	135.41	11.33	124.08	1195.15
Timber Tax Guarantee	0.00	0.66	0.00	0.66	0.00
Atwood Tax Revenue	0.00	12,227.78	12,299.00	(71.22)	99.42
Delinquent Supplemental Tax Rev	0.00	(9.63)	4,390.89	(4,400.52)	(0.22)

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	(574.04)	(156.56)	(417.48)	366.66
Railroad Unitary Property Taxes	0.00	1,176.77	1,099.57	77.20	107.02
RDA Pass-Throughs	0.00	81,702.05	72,168.00	9,534.05	113.21
<b>Total Tax Revenue</b>	<b>1,536.73</b>	<b>1,736,490.72</b>	<b>1,680,485.91</b>	<b>56,004.81</b>	<b>103.33</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$120,614.88</b>	<b>\$2,712,905.61</b>	<b>\$2,511,701.01</b>	<b>\$201,204.60</b>	<b>108.01%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>					
<b>TOTAL REVENUES</b>	<b>120,614.88</b>	<b>2,712,905.61</b>	<b>2,511,701.01</b>	<b>201,204.60</b>	<b>108.01</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	0.00	891.00	(891.00)	0.00
Instructor/Adult Classes	2,107.90	10,088.80	5,020.00	5,068.80	200.97
Instructor/Adult Classes - Bureau	234.00	1,985.75	901.00	1,084.75	220.39
Instructor/Youth Classes	5,650.60	15,551.70	15,542.00	9.70	100.06
Instr/Youth Classes - Bureau	0.00	585.00	0.00	585.00	0.00
Officials/Adult Softball	1,848.56	4,403.64	4,130.00	273.64	106.63
Officials/Adult Basketball	0.00	4,024.35	440.00	3,584.35	914.63
Officials/Youth Basketball	0.00	3,723.00	0.00	3,723.00	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	0.00	160.00	0.00	160.00	0.00
Instructor/Youth Camps	10,541.85	33,776.15	29,069.00	4,707.15	116.19
Instr/Y Camp - Bureau	3,402.00	17,688.80	11,737.00	5,951.80	150.71
Instructors - Youth Sports Camps	0.00	0.00	3,853.00	(3,853.00)	0.00
Aub Elem/Program Exp	0.00	1,005.04	1,230.00	(224.96)	81.71
Skyridge/Program Exp	0.00	1,329.20	2,088.00	(758.80)	63.66
Day Camp/Program Exp	557.67	3,213.18	10,085.00	(6,871.82)	31.86
Preschool - Program Expense	25.28	1,278.64	892.00	386.64	143.35
Newcastle Program Expense	0.00	1,589.92	2,031.00	(441.08)	78.28
Adult Softball Expense	180.00	1,165.13	1,018.00	147.13	114.45
Adult Basketball Expense	0.00	24.89	0.00	24.89	0.00
Adult Volleyball Expense	0.00	0.00	220.00	(220.00)	0.00
Pickle Ball Tennis Expense	0.00	1,749.71	1,951.00	(201.29)	89.68
Adult Class Expense	0.00	0.00	113.00	(113.00)	0.00
Youth Basketball Expense	297.61	797.61	135.00	662.61	590.82
Youth Class Expense	0.00	7.82	0.00	7.82	0.00
Youth Volleyball Expense	171.60	852.33	330.00	522.33	258.28
Aquatic Activities	0.00	720.00	2,389.00	(1,669.00)	30.14
Public Swim Expense	8.99	2,561.02	1,845.00	716.02	138.81
Public Swim Exp - PH Pool	0.00	475.00	481.00	(6.00)	98.75
Swim Team	862.00	1,449.90	544.00	905.90	266.53
Synchro Team Expenses	994.00	1,244.00	889.00	355.00	139.93
Special Events Expenses	0.00	520.00	75.00	445.00	693.33
Party in the Park Expenses	0.00	9,257.75	8,020.00	1,237.75	115.43
Obstacle Race Expense	4,750.90	4,750.90	3,678.00	1,072.90	129.17
Auburn Harvest Festival Expenses	315.00	663.92	338.00	325.92	196.43
Egg Hunt Expenses	0.00	815.85	2,500.00	(1,684.15)	32.63
Boots N Bells Expenses	0.00	1,733.24	3,000.00	(1,266.76)	57.78
<b>Total Program Expenses</b>	<b>31,947.96</b>	<b>129,192.24</b>	<b>115,435.00</b>	<b>13,757.24</b>	<b>111.92</b>

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 8/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	138.00	(111.00)	19.57
Merchant Fees - Youth Services	1,427.06	7,204.88	7,255.00	(50.12)	99.31
Merchant Fees - Cust Serv	1,250.35	9,401.27	6,020.00	3,381.27	156.17
Discounts Taken	(75.23)	(75.23)	0.00	(75.23)	0.00
Cal Card Incentives	(485.03)	(859.24)	(619.00)	(240.24)	138.81
Donations Expense	0.00	0.00	525.00	(525.00)	0.00
Telephone - Placer Hills Pool	149.80	449.40	458.00	(8.60)	98.12
Telephone - Cust Serv	575.93	2,870.26	2,875.00	(4.74)	99.84
Telephone (CVCC) - Admin	507.37	2,802.76	2,669.80	132.96	104.98
Gift Certificates Expensed	0.00	358.00	59.00	299.00	606.78
Telephone - Youth Services	24.21	153.37	375.00	(221.63)	40.90
Telephone - Recreation	26.32	118.49	125.00	(6.51)	94.79
Telephone - Preschool	25.17	151.16	325.00	(173.84)	46.51
Telephone - Facilities & Grounds	1,167.68	4,763.24	5,675.00	(911.76)	83.93
Telephone - Day Camp	38.19	152.73	270.00	(117.27)	56.57
Telephone - Newcastle	35.02	166.54	166.00	0.54	100.33
Telephone - Aub El	129.56	651.88	662.00	(10.12)	98.47
Telephone - Skyridge	35.47	190.58	315.00	(124.42)	60.50
Postage - Admin	(3.65)	8.47	523.00	(514.53)	1.62
Activity Guide Expense	333.00	12,725.21	11,848.00	877.21	107.40
Youth Assistance Expense	990.00	3,941.00	4,286.00	(345.00)	91.95
CEPPT Charges	249.00	249.00	3.15	245.85	7904.76
Office Supplies - Rec	8.57	561.99	513.00	48.99	109.55
Office Supplies - Youth Services	0.00	438.67	399.00	39.67	109.94
Office Supplies - F & G	4,788.54	8,705.01	846.00	7,859.01	1028.96
Office Supplies-Cust Serv	16.70	864.99	1,098.00	(233.01)	78.78
Office Supplies - Admin	580.56	4,252.88	3,899.95	352.93	109.05
Duplication Costs - Cust Serv	0.00	11.26	34.00	(22.74)	33.12



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Admin	107.34	558.92	567.35	(8.43)	98.51
Office Equip Rental - Cust Serv	0.00	2,707.31	2,647.00	60.31	102.28
Office Equip Rental - Admin	332.48	1,768.58	2,156.20	(387.62)	82.02
Dining Expense - CS	24.60	98.40	0.00	98.40	0.00
Dining Expense	144.00	337.95	226.55	111.40	149.17
Gas/Mileage Expense - C.Serv	50.00	184.55	180.00	4.55	102.53
Gas/Mileage Expense - Admin	27.13	310.64	761.10	(450.46)	40.82
Gas/Mileage Expense - Rec.	0.00	32.76	53.00	(20.24)	61.81
Gas/Mileage Expense - YS	0.00	0.00	190.00	(190.00)	0.00
Gas/Mileage Expense - F & G	6,094.04	24,026.49	18,912.00	5,114.49	127.04
General Administrative Exp - Admin	40.00	309.90	403.70	(93.80)	76.77
Liability Insurance - Admin	14,526.00	64,303.72	60,065.20	4,238.52	107.06
Board Expense	434.29	434.29	814.80	(380.51)	53.30
Public Relations/Marketing - Cust Serv	338.27	1,140.29	3,114.00	(1,973.71)	36.62
Dues and Subscriptions-Youth Services	0.00	0.00	125.00	(125.00)	0.00
Dues and Subscriptions - Admin	0.00	4,043.00	3,014.00	1,029.00	134.14
Dues and Subscriptions - F & G	0.00	30.00	0.00	30.00	0.00
Staff Appreciation - Rec	0.00	0.00	36.00	(36.00)	0.00
Staff Appreciation - Aquatics	0.00	0.00	209.00	(209.00)	0.00
Staff Appreciation - Youth Services	0.00	0.00	60.00	(60.00)	0.00
Staff Appreciation - F & G	0.00	54.85	79.00	(24.15)	69.43
Staff Appreciation - Cust Serv	0.00	20.00	0.00	20.00	0.00
Staff Appreciation - Admin	0.00	0.00	126.80	(126.80)	0.00
Bad Debts Expense - Y Services	0.00	20.50	715.00	(694.50)	2.87
Staff Development - Admin	560.18	1,508.23	1,291.00	217.23	116.83
Staff Development - Rec.	197.00	197.00	0.00	197.00	0.00
Staff Development - Aquatics	0.00	45.00	224.00	(179.00)	20.09
Staff Development - Youth Services	474.00	474.00	0.00	474.00	0.00
Staff Development - F & G	1,211.66	1,931.66	2,065.00	(133.34)	93.54
Uniform Exp - Rec.	0.00	147.21	0.00	147.21	0.00



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - Aquatics	(15.54)	21.70	130.00	(108.30)	16.69
Uniform Exp - F & G	(76.62)	(1,133.56)	1,189.00	(2,322.56)	(95.34)
Small Equipment - Y Serv	0.00	2,009.88	1,350.00	659.88	148.88
Small Equipment - Rec Pk	1,981.27	4,117.05	1,610.00	2,507.05	255.72
Small Equipment - Reg Pk	825.66	893.55	136.00	757.55	657.02
Small Equipment - MV Park	36.46	36.46	121.00	(84.54)	30.13
Field Marking Expense	0.00	930.62	1,057.00	(126.38)	88.04
Safety Supplies - F & G	429.72	1,052.75	3,930.00	(2,877.25)	26.79
Safety Supplies - Rec	0.00	61.21	0.00	61.21	0.00
Safety Supplies - Aquatics	0.00	321.54	630.00	(308.46)	51.04
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	251.42	792.92	826.00	(33.08)	96.00
Restroom Supplies - Regional Park	453.94	1,117.33	1,022.00	95.33	109.33
Restroom Supplies - Ashford Park	105.97	408.25	527.00	(118.75)	77.47
Restroom Supplies - Meadow Vista Park	122.90	453.15	583.00	(129.85)	77.73
Restroom Supplies - Railroad Park	139.81	498.02	617.00	(118.98)	80.72
Restroom Supplies - Overlook Park	139.81	498.02	714.00	(215.98)	69.75
Restroom Supplies - Placer Hills Park	105.97	408.26	463.00	(54.74)	88.18
Restroom Supplies - Rec Comm Ctr	365.96	1,589.73	1,647.00	(57.27)	96.52
Restroom Supplies - Reg Comm Ctr	308.28	890.88	1,203.00	(312.12)	74.06
Restroom Supplies - CVCC Comm Ctr	370.29	1,214.08	1,459.00	(244.92)	83.21
Sanitation - Reg Pk - Toilet	254.75	1,401.50	2,381.00	(979.50)	58.86
Sanitation - Win Pk - Toilet	254.75	1,210.50	1,325.00	(114.50)	91.36
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	1,098.00	(1,098.00)	0.00
Sanitation - Reg - ADA Toilet	254.75	979.50	402.00	577.50	243.66
Sanitation - Rec Pk - Debris Box	1,739.55	6,287.95	4,532.00	1,755.95	138.75
Sanitation - Reg Pk - Disposal	594.05	2,359.70	2,472.00	(112.30)	95.46
Sanitation - MV - Disposal	404.64	1,573.41	1,824.00	(250.59)	86.26
Sanitation - CVCC - Disposal	221.60	868.76	908.00	(39.24)	95.68
Small Equipment - Aquatics	0.00	0.00	860.00	(860.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Operations & Supplies	45,624.97	195,833.98	184,295.60	11,538.38	106.26
Utilities Expense					
Lights - Rec Pk Beggs Field	265.27	1,531.52	458.00	1,073.52	334.39
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(804.00)	(732.00)	191.05
Lights - Rec Pk James Field	405.19	3,865.92	565.00	3,300.92	684.23
Lighting Reimb.-James Field	42.50	(2,643.25)	(2,308.00)	(335.25)	114.53
Lights - Rec Field	40.55	541.05	145.00	396.05	373.14
Lighting Reimb.-Rec Field	0.00	(424.00)	(95.00)	(329.00)	446.32
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,552.34	3,153.87	1,655.00	1,498.87	190.57
Gas/Electric - Reg Comm Ctr	149.86	(82.28)	825.00	(907.28)	(9.97)
Gas/Electric - CV Comm Ctr	89.56	335.65	353.00	(17.35)	95.09
Electric Reimb.- CV Comm Ctr	(89.56)	(442.04)	(554.00)	111.96	79.79
Gas/Electric - CVCC	0.00	2,324.62	3,534.00	(1,209.38)	65.78
Gas/Electric - Sierra Pool	1,223.75	6,963.71	11,853.00	(4,889.29)	58.75
Gas/Electric - PH Pool	64.86	1,074.70	1,546.00	(471.30)	69.52
Electric - Day Camp	470.73	1,192.48	1,538.00	(345.52)	77.53
Gas/Elec - Recreation Park	1,587.29	5,053.11	3,983.00	1,070.11	126.87
Gas/Electric - Reg Park	200.12	2,069.76	3,072.00	(1,002.24)	67.38
Lighting Reimb.- Reg Park	0.00	(4,488.25)	(3,094.00)	(1,394.25)	145.06
Gas/Electric - Ashford Park	647.88	1,724.46	2,074.00	(349.54)	83.15
Gas/Electric - MV Park	633.91	1,861.34	2,975.00	(1,113.66)	62.57
Electric - Railroad Park	599.37	1,536.66	2,190.00	(653.34)	70.17
Lighting Reimb.-Railhead	(114.97)	(872.51)	(1,692.00)	819.49	51.57
Gas/Electric - Winchester Park	361.78	897.43	1,139.00	(241.57)	78.79
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(11,661.00)	(10,253.34)	187.93
Water - Rec Comm Ctr	0.00	755.32	738.00	17.32	102.35

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Reg Comm Ctr	230.21	1,031.82	1,049.00	(17.18)	98.36
Water - CV Comm Ctr	0.00	452.47	2,306.00	(1,853.53)	19.62
Water - CVCC	417.77	1,093.13	1,927.00	(833.87)	56.73
Water - Sierra Pool	0.00	1,402.76	1,784.00	(381.24)	78.63
Water - PH Pool	60.46	117.53	101.00	16.53	116.37
Water - Rec Park	531.95	1,874.33	2,194.00	(319.67)	85.43
Water - Regional Park	191.47	7,892.91	8,465.00	(572.09)	93.24
Water - Ashford Park	562.15	1,748.67	1,874.00	(125.33)	93.31
Water - MV Park	1,172.94	4,553.40	9,502.00	(4,948.60)	47.92
Water - CV Park	803.15	2,320.66	1,210.00	1,110.66	191.79
Water - Railroad Park	481.21	1,681.61	2,049.00	(367.39)	82.07
Water - CVCC Park	417.77	1,093.11	2,298.00	(1,204.89)	47.57
Water - Overlook Park	844.31	2,362.18	2,653.00	(290.82)	89.04
Water - Placer Hills Park	803.24	2,055.92	1,673.00	382.92	122.89
Water - Atwood	365.71	1,521.81	1,743.00	(221.19)	87.31
Reimb - Water - Sierra Pool	0.00	(763.31)	(1,063.00)	299.69	71.81
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railroad Park (Sewer)	0.00	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	0.00	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,698.00	(508.85)	95.24
<b>Total Utilities Expense</b>	<b>15,012.77</b>	<b>53,360.76</b>	<b>79,665.00</b>	<b>(26,304.24)</b>	<b>66.98</b>
<b>Legal Expenses</b>					
Legal Fees	0.00	306.53	2,744.00	(2,437.47)	11.17
<b>Total Legal Expense</b>	<b>0.00</b>	<b>306.53</b>	<b>2,744.00</b>	<b>(2,437.47)</b>	<b>11.17</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services					
Professional Services - Rec	1,073.00	4,354.50	3,802.00	552.50	114.53
Professional Services - YS	0.00	62.50	400.00	(337.50)	15.63
Professional Services - F & G	795.00	1,070.98	2,638.00	(1,567.02)	40.60
Professional Services - Atwood	0.00	0.00	4,120.00	(4,120.00)	0.00
Professional Services - C Serv	0.00	9,925.00	7,828.00	2,097.00	126.79
Professional Services - Admin	0.00	3,230.20	2,202.00	1,028.20	146.69
Accounting/Auditor Fees	13,350.00	13,850.00	16,045.00	(2,195.00)	86.32
<b>Total Professional Services</b>	<b>15,218.00</b>	<b>32,493.18</b>	<b>37,035.00</b>	<b>(4,541.82)</b>	<b>87.74</b>
Bldg & Ground Maintenance					
Vehicle Maintenance	1,446.78	6,041.56	16,510.00	(10,468.44)	36.59
Equipment Rental	0.00	200.00	38.00	162.00	526.32
Irrigation Supplies - General	18.22	231.15	1,721.00	(1,489.85)	13.43
Maint - Recreation Field	240.46	1,315.90	867.00	448.90	151.78
Maint - CV Baseball Field	0.00	0.00	1,973.00	(1,973.00)	0.00
Maint - James Field	1,702.26	3,467.61	1,795.00	1,672.61	193.18
Maint - Beggs Field	495.79	1,420.49	1,396.00	24.49	101.75
Maint - Sierra Pool	6,054.90	17,029.99	26,907.00	(9,877.01)	63.29
Reimbursement- Maint Pool	0.00	(22,916.18)	(4,801.00)	(18,115.18)	477.32
Maint & Repairs - Equipment	1,385.02	13,548.28	10,474.00	3,074.28	129.35
Maint - PH Pool	6,492.39	11,327.91	2,202.00	9,125.91	514.44
Maint - Winchester Fields	0.00	268.75	282.00	(13.25)	95.30
Rep/Maint - Aub EI	404.36	713.48	62.00	651.48	1150.77
Rep/Maint - Rock Creek	0.00	33.21	32.00	1.21	103.78
Rep/Maint - Day Camp	233.51	588.51	77.00	511.51	764.30

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Park	1,731.26	16,364.07	10,077.00	6,287.07	162.39
Maint - Regional Park	11,736.63	30,280.33	32,611.00	(2,330.67)	92.85
Maint - Ashford Park	509.48	6,173.33	4,669.00	1,504.33	132.22
Maint - Meadow Vista Park	15,110.58	25,240.45	9,474.00	15,766.45	266.42
Maint - Christian Valley Park	418.23	2,568.89	2,342.00	226.89	109.69
Maint - Railroad Park	1,990.25	3,816.00	951.00	2,865.00	401.26
Maint - CVCC Park	441.24	5,302.33	4,747.00	555.33	111.70
Maint - Overlook Park	(337.18)	3,687.92	2,549.00	1,138.92	144.68
Maint - Placer Hills Park	288.32	772.67	1,560.00	(787.33)	49.53
Maint - Pocket Parks	163.32	317.56	316.00	1.56	100.49
Maint - Mt. Vernon Park	0.00	53.75	57.00	(3.25)	94.30
Maint - Winchester Park	163.32	325.15	567.00	(241.85)	57.35
Maint - Atwood	180.51	2,516.02	927.00	1,589.02	271.42
Maint - Shockley Park	0.00	322.50	1,159.00	(836.50)	27.83
Maint - Bike Park	601.95	4,247.90	4,543.00	(295.10)	93.50
Rep/Maint - Skyridge	0.00	66.41	225.00	(158.59)	29.52
Maint - Ashley Dog Park	428.86	2,150.79	1,407.00	743.79	152.86
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	1,382.84	2,591.76	9,998.00	(7,406.24)	25.92
Maint - Regional Comm Ctr	193.00	2,957.64	10,848.00	(7,890.36)	27.26
Maint - Christian Valley Comm Ctr	0.00	75.35	32.00	43.35	235.47
Maint - CVCC Comm Ctr	163.79	2,207.69	2,611.00	(403.31)	84.55
Maint - Overlook Modular	60.62	93.83	32.00	61.83	293.22
Maint - Regional Tennis/Pickleball Courts	0.00	666.47	0.00	666.47	0.00
Maint - MV Soccer A	0.00	0.00	14.00	(14.00)	0.00
Maint - RH Soccer A	995.36	2,857.28	1,020.00	1,837.28	280.13
Maint - Regional Field Soccer	3,619.50	3,742.72	0.00	3,742.72	0.00
Maint - RH Soccer B	995.36	2,856.42	915.00	1,941.42	312.18
Maint - Regional Bill Bean Field	4,900.64	7,021.83	4,623.00	2,398.83	151.89
Maint - Regional Field B	5,816.31	8,738.80	5,662.00	3,076.80	154.34

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field C	4,344.82	5,711.67	13,727.00	(8,015.33)	41.61
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Vandalism Repairs Expense	0.00	5,439.05	1,965.00	3,474.05	276.80
<b>Total Building and Grounds Maintenance</b>	<b>74,372.70</b>	<b>182,982.02</b>	<b>194,163.00</b>	<b>(11,180.98)</b>	<b>94.24</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	0.00	5,427.00	(5,427.00)	0.00
Lafco Fees	0.00	0.00	2,386.00	(2,386.00)	0.00
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>7,813.00</b>	<b>(7,813.00)</b>	<b>0.00</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	4,800.00	23,959.06	26,253.00	(2,293.94)	91.26
Wages - (Cust Serv) - Full Time	10,089.27	49,690.97	51,411.00	(1,720.03)	96.65
Wages - (Admin) - Full Time	11,971.89	58,426.08	61,104.00	(2,677.92)	95.62
Wages - (Admin) - Part Time	5,408.69	26,499.78	23,916.00	2,583.78	110.80
Wages - (Admin) - Board Pay	2,500.00	10,000.00	10,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	1,677.55	16,483.91	20,401.00	(3,917.09)	80.80
Wages - (Y.Serv) - AE Maint	54.99	162.58	230.00	(67.42)	70.69
Wages - (Y. Serv) - RC Maint	0.00	55.32	231.00	(175.68)	23.95
Wages - (Y.Serv) - Skyridge - PT	1,004.45	14,944.33	21,729.00	(6,784.67)	68.78
Wages - (Y.Serv) - Skyridge Maint	0.00	54.79	231.00	(176.21)	23.72
Wages - (Y.Serv) - Day Camp - PT	41,999.26	105,006.43	99,270.00	5,736.43	105.78
Wages - (Y.Serv) - DC Maint	0.00	348.51	404.00	(55.49)	86.27
Wages - (Rec) - Full Time	12,184.42	54,635.99	55,973.00	(1,337.01)	97.61
Wages - (Y. Serv) - Newcastle- PT	620.81	15,538.59	17,727.00	(2,188.41)	87.66
Wages - (Y.Serv) - NC Maint	0.00	26.09	0.00	26.09	0.00
Wages - (Rec) - Part Time	(964.74)	76.54	0.00	76.54	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Seasonal	0.00	0.00	210.00	(210.00)	0.00
Wages - (Rec) - Adult Softball	891.26	3,105.04	2,733.00	372.04	113.61
Wages - (Rec) - Adult Basketball	480.73	1,726.97	1,700.00	26.97	101.59
Wages - (Y.Serv) - Preschool	233.69	9,288.59	13,041.00	(3,752.41)	71.23
Wages - (Aqua) - Aquatics Coordinator	3,168.82	11,446.48	14,711.00	(3,264.52)	77.81
Wages - (Aqua) - Aquatic Activities	660.27	4,056.24	4,104.00	(47.76)	98.84
Wages - (Aqua) - Public Swim	12,512.25	46,371.51	51,008.00	(4,636.49)	90.91
Wages - (Aqua) - Public Swim-PH	1,929.43	4,332.45	4,491.00	(158.55)	96.47
Wages - (Aqua) - Swim Lessons	3,523.09	12,307.65	15,597.00	(3,289.35)	78.91
Wages - (Aqua) - Swim Lessons-PH	1,017.40	2,955.13	2,096.00	859.13	140.99
Wages - (Aqua) - Master Swim	229.05	2,353.23	3,105.00	(751.77)	75.79
Wages - (Aqua) - Swim Team Coaches	2,405.88	11,742.37	9,688.00	2,054.37	121.21
Wages - (Aqua) - Synchronized Swim Coach	2,315.14	12,556.98	13,023.00	(466.02)	96.42
Wages - (Fac & Grds) - Fac Attendant - Rec	8,523.13	39,472.92	46,687.00	(7,214.08)	84.55
Wages - (Fac & Grds) - Fac Att. - CVCC	3,929.67	17,669.93	17,821.00	(151.07)	99.15
Wages - (Fac & Grds) - Fac Attendant - Reg	1,693.57	6,641.31	12,255.00	(5,613.69)	54.19
Wages - (Fac & Grds) - Fac Att Overlook	122.04	122.04	1,020.00	(897.96)	11.97
Wages - (Fac & Grds) - Management	12,049.56	60,052.61	63,249.00	(3,196.39)	94.95
Wages - (Fac & Grds) - Recreation Park	15,790.75	80,582.25	96,543.00	(15,960.75)	83.47
Wages - (Fac & Grds) - Regional Park	17,138.68	76,947.27	77,020.00	(72.73)	99.91
Wages - (Fac & Grds) - Ashford Park	3,466.78	13,312.48	15,700.00	(2,387.52)	84.79
Wages - (Fac & Grds) - Meadow Vista Park	4,135.39	16,486.26	18,800.00	(2,313.74)	87.69
Wages - (Fac & Grds) - CV Comm Center	483.52	2,866.29	4,100.00	(1,233.71)	69.91
Wages - (Fac & Grds) - Railroad Park	1,179.35	7,152.72	7,350.00	(197.28)	97.32
Wages - (Fac & Grds) - CVCC	1,285.03	9,568.48	7,600.00	1,968.48	125.90
Wages - (Fac & Grds) - Overlook Park	1,008.80	6,433.16	6,800.00	(366.84)	94.61
Wages - (Fac & Grds) - Placer Hills Park	2,229.83	8,151.13	8,900.00	(748.87)	91.59
Wages - (Fac & Grds) - Pocket Parks	438.30	3,810.19	2,600.00	1,210.19	146.55
Wages - (Fac & Grds) - Winchester Park	704.42	1,713.36	3,450.00	(1,736.64)	49.66
Wages - (Fac & Grds) - Atwood	382.93	2,166.04	3,100.00	(933.96)	69.87



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Shockley Property	805.16	932.61	2,750.00	(1,817.39)	33.91
Wages - (F & G) Special Events	0.00	814.88	50.00	764.88	1629.76
Wages - District Administrator	9,448.00	46,739.63	52,078.00	(5,338.37)	89.75
Wages - (F & G Proj) - Reg 24 Acres	989.83	2,298.05	0.00	2,298.05	0.00
Wages - (Rec) - Special Events	573.92	573.92	887.00	(313.08)	64.70
Wages - (F & G) Uniform Allowance	500.00	9,442.17	12,000.00	(2,557.83)	78.69
<b>Total Salaries Expense</b>	<b>207,592.26</b>	<b>912,101.31</b>	<b>985,147.00</b>	<b>(73,045.69)</b>	<b>92.59</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	970.37	4,635.41	4,705.00	(69.59)	98.52
ER Taxes - Aquatics	2,556.20	10,084.04	10,877.00	(792.96)	92.71
ER Taxes - Youth Services	4,046.11	14,690.17	15,262.00	(571.83)	96.25
ER Taxes - Fac & Grds	5,628.27	27,337.78	31,402.00	(4,064.22)	87.06
ER Taxes - Cust Serv	731.03	3,741.15	3,932.00	(190.85)	95.15
ER Taxes - Admin	2,139.05	10,469.25	11,253.47	(784.22)	93.03
Employment Expense - Rec	0.00	0.00	58.00	(58.00)	0.00
Employment Expense - Aquatics	0.00	117.96	118.00	(0.04)	99.97
Employment Expense - Youth Services	125.00	305.00	71.00	234.00	429.58
Employment Expense - Fac & Grds	130.00	429.27	1,436.00	(1,006.73)	29.89
Employment Expense - Admin	0.00	0.00	25.75	(25.75)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	34.00	(34.00)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	629.00	(137.00)	78.22
Fingerprinting Exp - Youth Services	55.00	569.00	405.00	164.00	140.49
Fingerprinting Exp - Fac & Grds	0.00	94.00	230.00	(136.00)	40.87
Benefits Expense - Recreation	3,243.56	16,601.53	16,300.00	301.53	101.85
Benefits Expense - Youth Services	2,573.85	13,641.95	13,734.00	(92.05)	99.33
Benefits Expense - Fac & Grds	17,244.68	95,301.01	101,953.00	(6,651.99)	93.48
Benefits Expense - Cust Serv	2,130.63	11,401.73	11,185.00	216.73	101.94
Benefits Expense - Admin	4,988.77	26,251.84	26,345.00	(93.16)	99.65



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Rec	1,078.64	5,121.45	5,138.00	(16.55)	99.68
Employer Retirement Exp. - Aquatics	419.07	1,510.19	1,971.00	(460.81)	76.62
Employer Retirement Exp. - Youth Services	2,768.20	10,863.19	14,593.00	(3,729.81)	74.44
Employer Retirement Exp. - Fac & Grds	6,161.62	28,551.96	32,421.00	(3,869.04)	88.07
Employer Retirement Exp - Cust Serv	1,113.11	5,115.18	5,659.00	(543.82)	90.39
Employer Retirement Exp. - Admin	2,639.68	12,206.61	13,689.00	(1,482.39)	89.17
CalPERS Prefunding	0.00	108,956.00	147,879.00	(38,923.00)	73.68
Worker's Comp - Rec	185.11	840.01	1,078.00	(237.99)	77.92
Worker's Comp - Aquatics	390.03	1,547.65	2,021.00	(473.35)	76.58
Worker's Comp - Youth Services	710.89	2,650.98	3,467.00	(816.02)	76.46
Worker's Comp - Fac & Grds	4,134.90	20,160.83	28,815.00	(8,654.17)	69.97
Worker's Comp - Cust Serv	43.30	207.49	255.00	(47.51)	81.37
Worker's Comp - Admin	219.09	1,061.32	1,377.00	(315.68)	77.08
<b>Total Benefits and Payroll Costs</b>	<b>66,426.16</b>	<b>434,955.95</b>	<b>508,318.22</b>	<b>(73,362.27)</b>	<b>85.57</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	11,085.48	28,719.83	21,500.00	7,219.83	133.58
Fixed Asset Purchases - Fac & Grds	50,779.74	50,779.74	0.00	50,779.74	0.00
<b>Total Fixed Asset Expense</b>	<b>61,865.22</b>	<b>79,499.57</b>	<b>21,500.00</b>	<b>57,999.57</b>	<b>369.77</b>
<b>Capital Improvement Projects</b>					
PH Pool - ReKey Facility	5,207.64	5,207.64	0.00	5,207.64	0.00
Rec - Daycamp Mod Paving	0.00	640.00	650.00	(10.00)	98.46
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CVCC - Bike Park - fountain, signage, traffic	105.12	1,138.53	1,050.00	88.53	108.43
CVCC - Lock and Door Repairs	47,100.31	47,100.31	0.00	47,100.31	0.00
Energy Efficiency Project	0.00	2,535.34	0.00	2,535.34	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 8/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
MV Park - Parking lot Reseal/Restripe	0.00	26,994.75	13,000.00	13,994.75	207.65
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	4,996.00	96,731.14	100,000.00	(3,268.86)	96.73
Marriot Meadows- Const Doc & Related Worl	42,015.76	91,483.32	49,500.00	41,983.32	184.82
Rec - James Field Wiring Infrast.	0.00	44,721.10	40,000.00	4,721.10	111.80
<b>Total Capital Improvement Projects</b>	<b>99,424.83</b>	<b>321,427.17</b>	<b>209,100.00</b>	<b>112,327.17</b>	<b>153.72</b>
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	22,069.00	(11,034.40)	50.00
<b>Total Debt Service</b>	<b>0.00</b>	<b>70,034.60</b>	<b>81,069.00</b>	<b>(11,034.40)</b>	<b>86.39</b>
<b>Transfers Out</b>					
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$617,484.87</b>	<b>\$2,412,187.31</b>	<b>\$2,426,284.82</b>	<b>(\$14,097.51)</b>	<b>99.42%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$496,869.99)</b>	<b>\$300,718.30</b>	<b>\$85,416.19</b>	<b>\$215,302.11</b>	<b>352.06%</b>
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(496,869.99)</b>	<b>300,718.30</b>	<b>85,416.19</b>	<b>215,302.11</b>	<b>352.06</b>

**SECTION: 6.0**

**BOARD REPORTS, VANDALISM REPORTS &  
PROJECT ACTIVITY REPORT**

**INFORMATION:**

**SEE ATTACHMENTS**

**Kahl Muscott**  
**District Administrator**  
**Report to the Board of Directors**  
**September, 2022**

- The Regional Park parking lot served as a place for Mosquito Fire evacuees to park campers and RVs and use the showers. Only small handful of people used this option. Two or three families used the Recreation Park parking lot to set up and wait it out. As of the writing of this report, all parking lots are empty of evacuees.
- The Mosquito Fire resulted in lots of calls between ARD and Placer County, the Red Cross and various groups/people wanting to aid the evacuees.
- Pavement Coatings, the company that worked on Auburn/Folsom Rd. approached us about staging their equipment in the parking lot above Sierra Pool at Recreation Park. They were supposed to be staged at the Fairgrounds but FEMA would not allow them to be there. We are not using that parking lot for anything, so they were allowed to use it (after agreeing to terms and getting named as additional insured). Pavement Coatings will coat and seal that parking lot for us as repayment for our generosity.
- We finally got everyone (plumbing company, their insurers, Reclamation) to agree on the terms and scope of work for the flood damage repairs at CVCC. We don't have a start date yet for the work.
- The new wheelchair swing and a set of standard swings were installed at the south-end Recreation Park playground.
- ARD had its most successful Ain't Necessarily Dead Festival to date. Large crowds enjoyed great weather a dozen bands.
- ARD had a booth in its traditional location at the Gold Country Fair.
- Approximately 400 people attended Kidsapalooza.
- Here is a list of the large events and rentals happening this fall (as of the writing of this report):

September 24:	Rotary BBQ at Recreation Park
September 24:	BBQ and Brew at Meadow Vista Park
October 2:	Obstacle Course Race
October 2:	PHS 125 <sup>th</sup> All Class Reunion Alumni Picnic Day at Recreation Park
October 7 – 9:	Ms. October Youth Assistance Fund softball tournament
October 8:	The Auburn Half Marathon at Overlook Park
October 8:	Out of the Darkness Suicide Prevention Walk at Railhead Park
October 8:	Praise in the Park at Regional Park soccer field
October 15:	Auburn Harvest Festival

**Meetings and events attended or scheduled to attend**

- 9/1: Kidsapalooza
- 9/6: Rotary
- 9/7: Festival of Lights Parade Committee
- 9/13: Dead Fest site meeting
- 9/14: Obstacle Race meeting
- 9/16: Dead Fest set up
- 9/17: Ain't Necessarily Dead Festival
- 9/19: A&D Committee meeting
- 9/20: Rotary
- 9/21: Policy Committee
- 9/21: Finance Committee
- 9/22: Safety Committee
- 9/24: Rotary BBQ
- 9/27: Obstacle Race site walk
- 9/27: CARPD GM Roundtable
- 9/27: Rotary
- 9/30: Obstacle Race set-up

**Mark Brunner**  
**Recreation Services Manger**  
**Report to the Board of Directors**  
**September, 2022**

**Adult Sports**

- Fall Adult Softball began on September 22. The Fall five-game regular season will end before November. There are 9 teams in the Men's E2, 7 teams in Coed, and 6 teams in the Women's division.
- Fall Adult Basketball League began on September 22. The league is sold out with 9 teams registered for the league.
- Adult Bocce Ball League will start at the end of September. The league has 8 teams registered for the league.

**Recreation Guide**

- The Fall Recreation Guide was mailed out to the Auburn Community on August 29. The guide highlighted the upcoming special events, youth sports, and other classes.

**Special Events**

- The Ain't Necessarily Dead Music Festival was held on September 17 at Regional Park. The event was a great success and featured incredible music, unique vendors, kids' zone, and other attractions throughout the day. A big thank you to Revision Brewing for donating the beer and sponsoring the event. Their partnership played a big role in the success of the event.
- Despite the extreme heat, Kidzapalooza was a big success. The free event featured several music hands on activities for kids all provided by Innervoice Media. Other activities included a kid's zone provided by Auburn Police Department, a gymnastics demo by Auburn Gymnastics, and free pizza gift cards from MOD Pizza of Auburn.
- The Obstacle Course Race at Regional Park is our next big event. That will take place on October 2. Participants can register online for the race.

**Youth Programming**

- Youth Development Basketball League registration is open online. Currently there are over 330 basketball players registered for the league. Deadline to register for the league is October 28.

**Veona Galbraith**  
**Administrative Services Manager**  
**Report to the Board of Directors**  
**September, 2022**

**August's Financials**

***Revenues –***

- **Programs** are over budget by **\$69,500**. Most notable variances are in the **Recreation Department**. **Special Events** have sponsorships of **\$22,300** for later in the year. **Youth Camps** came in above anticipated by **\$10,800**; **Adult Classes** are over budget by **\$12,700**; and **Youth Basketball** is showing **\$17,800** earlier than budget. This may or may not even out over time with the assumption that the revenue has posted early.
- **Interest Revenue** is over by **\$38,100**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.
- **Tax Revenue** came in over by **\$56,000**. **Current Property Taxes** account for the revenues above the anticipated budget.
- **Grants and Donations** are over budget by **\$11,200**. The second **FEMA** check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. **Facilities and Grounds** have received **\$4,800** in multiple donations, one including the trees at Overlook Park. Other misc. grants and donations posted to Admin, Youth Serv., and Youth Assistance.

### **Expenses –**

- **Program Expenses** are above what was budgeted by **\$13,800**; however, this is to be expected since the revenues are also above budget.
- **Operations & Supplies Expense** are above budget by **\$11,500**. Most notable variances are in the **Facilities and Grounds Department**. **Office Supplies** are over by **\$7,900**; including **two replacement laptops** that should have been budgeted for and a **desktop computer** that lost its Motherboard which ran **\$5,500** for all three computers. **Administration** also is over by **\$4,200** in **liability Insurance expense**. The increase was more than we budgeted for.
- **Utilities** are **NOW** under budget by **\$26,300**. Recreation, Regional Park, CVCC and Placer Hills **Solar** is now online with PG&E!
- **Wages/Benefits** are under budget by **\$146,400**. **Admin** is under budget by **\$47,056**, mostly due to the decreased prefunding payment requirement by CalPERS; **Aquatic Department** is low by **\$11,500**; **Youth Services** is low by **18,500**; and **Facilities and Grounds** are under by **\$65,500**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- **Fixed Assets** are over budget by **\$58,000**. The **Ventrac Mower** was purchased (**47,700**) in August, but was budgeted for September. The District also paid for some maintenance expenses for **pressure reducers at Meadow Vista Park (3,100)**. This will be reallocated to maintenance at that park in September. This will even out in September. The additional **\$7,000** that the board approved for the Ventrac will be put into the mid-year budget in October.
- **Capital Improvement Projects** are over by **\$112,300**. The **CVCC locks (47,100)** were put in and expensed in August and another contract payment was made for **Marriot Meadows documents (42,000)** but is **budgeted in September**. **Meadow Vista Parking lot** was under budgeted by **\$14,000** in error, but approved for said expense. This will all even out in September and October with the budget revision.
- **Debt Services** is under budget by **\$11,000**. This is a **budgeting error**, as this \$11,000 was accrued in March for the first 3 months of 2022 and expensed in last fiscal year. We will however accrue the same in March of 2023, so this budget amount will just get moved to March. (It will be adjusted in October at mid-year)
- **Building & Grounds Maintenance** is under by **\$11,200**. This was saved in the **Aquatics Department** with **\$18,900** under budget.

### **Appointments to Note for Aug/Sept:**

- Vector Solution training
- Budget Revision Meetings with Departmental Managers
- CalPERS Pre-Retirement survivor benefit training

### **Caleb Porter**

#### **Youth Services Manager**

#### **Report to the Board of Directors**

#### **September, 2022**

### **Monthly Recap:**

After the heat wave to start the month, staff and students alike are enjoying the switch to cooler Autumn weather. As the seasons shift from Summer to Autumn, so does our programming, the preschoolers are enjoying making and coloring Autumn crafts, ranging from pumpkins to leaves and scarecrows.





We also held a one-day Science Camp that occurred the day after Labor Day due to AUSD having the day off. Students participated in different STEAM projects, including an egg drop, where groups of two or three older students worked together to design and build for their egg to survive increasing drops. The competition was close with several groups building well protected designs.

**Mike Scheele**  
**Landscape Architect/Project Manager**  
**Report to the Board of Directors**  
**September, 2022**

### **RECREATION PARK**

- **Driveway Asphalt Repair & Modular Courtyard Re-Paving Project:** Trees have just been removed and staff will strive to get three quotes to do the courtyard paving repair work before it gets too cold to do asphalt work.
- **South Play Area Wheelchair Swing Project:** Project has been completed. Contractor is coming back to make minor repairs to the new rubber surfacing.
- **Rec. Shop Floor Reinforcement Project:** Project is being pushed out to next fiscal year.
- **Modular Building #1 Roof Repair Project:** Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project. This project is estimated to be under 25K so three bids will be sought vs. a formal bid process.

### **MEADOW VISTA PARK**

- **Pickle Ball Court Crack Filling Project: No New Action.** Staff is getting quotes and information regarding more permanent repairs that could take place next fiscal year.

## **ASHFORD PARK**

- **Levee Repairs & Paving Project:** Project is being pushed out to next fiscal year.
- **Retaining Wall Investigation Project: No New Action.** Staff will be obtaining preliminary pricing from engineers for this work.

## **OVERLOOK PARK**

- **Two Interpretive Signs Project: No New Action.** Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation.
- **Restroom ADA Upgrades & Partitions Project: No New Action.** Project signage and fixture adjustments will be done in-house when staffing levels allow. ADA Parking lot re-striping needs to be re-done and restroom partitions are in need of replacement. Staff will obtain quotes for this work as workload allows.

## **REGIONAL PARK & MARRIOTT MEADOWS SITE**

- **Prop 68 Grant Award Contract:** Signed contract has been received and the District can start requesting grant money. First payment requests will be funds to reimburse the District for pre-construction costs such as consultant payments.

**Marriott Meadows Park Site Development Project:** Consultant is bringing the construction documents to a 100% stage for final review by the District at the end of the month. Staff is awaiting response from the County regarding a much shorter and less expensive sanitary sewer connection request. Shade canopy design, playground design & public voting process, splash pad design and irrigation booster pump design and solar lighting design are some of the project tasks that staff is working on concurrently.

- **Kiosk/Signage Project in Regional Park:** This project will be pushed out to next fiscal year.
- **Pond Leak Investigation Project:** Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee.
- **Pickle Ball Court Crack Filling Project: No New Action.** Staff is getting quotes and information regarding more permanent repairs that could take place next fiscal year.

## **CANYON VIEW COMMUNITY CENTER (CVCC)**

- **Bike Park, Fountain/Bottle filler, Signage etc.:** Bike park drinking fountain has been installed. The Auburn Endurance Committee will be affixing a plaque to the fountain commemorating their donation at some point in the near future. That, or commissioning an artist to paint the fountain. Numerous small bike park signs remain to be installed and the bike park volunteers have agreed to perform this work being reimbursed by the District for materials.
- **ADA Door Improvements & Deadbolt/door closing upgrades building-wide:** Project completed.

## **RAILHEAD PARK**

- **Parking Lot Repair/re-seal Project:** This project will be pushed out to next fiscal year.

## **WINCHESTER/SUGAR PINE RIDGE PARK**

- **Booster Pump & Filter Replacement Project:** Booster pump has been specified and staff needs to obtain a scope of work from a contractor for the entire project and then solicit three bids to do the work.

## **CHRISTIAN VALLEY PARK**

- **Tutor Totter Roof Repair Project:** This project formal bid process has started with bids due on Thursday, October 20th. Current goal is to have the roof replaced early November, weather permitting.

## **AUBURN ELEMENTARY MODULARS**

- **Discovery Club Modular Roof Repair Project:** Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project. This project is estimated to be under 25K so three bids will be sought vs. a formal bid process.



## **MULTI PARK ITEMS**

- **Energy Efficient Upgrades:** Exterior wall mount HVAC systems remain to be installed at one Rec Park modular and one Auburn Elementary School modular as well as a new heater at Regional Park Gym. These items as well as any work identified after electrical walk-through is all that is left in this energy efficiency project original scope. The damage repair estimate that was prepared for CVCC flood damage had to be revised to meet Ca. Prevailing Wage requirements. That revised estimate has been received and was forwarded to the USBOR for review. On 9/15 the USBOR gave approval to the District to sign the insurance release, start process for insurance company to cut damage repair check to the District and get the contractor started on the repair work. District is in process of modifying this procedure so that the insurance company pays the repair contractor directly.

## **MISCELLANEOUS ITEMS**

- Sierra Pool emergency exit investigation, Regional Park Pond weir gate research, parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots. Updates of monthly Board reports/A&D Project Activity Reports etc.

### **Jesse Williams**

#### **Facilities & Grounds Manager**

#### **Report to the Board of Directors**

**August, 2022**

#### **Ashford Park, Recreation Park, Regional Park, Railhead Park:**

- Applied Replenish 5-4-5 organic and mineral based fertilizer to Ashley Memorial Dog Park, Beggs Field, Recreation Field, Bill Bean Field, Regional Field B, and Ridge Runners Field. Replenish 5-4-5 is an all-purpose formulated fertilizer with organic poultry compost that provides long term feeding. Multiple forms of carbon provide a sustainable food source for long term biological activity and the minerals replenish the soil with the nutrients that are taken away during the season. Soil re-mineralization provides both the soil and the plant with what they need to stay active.
- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Ashley Memorial Dog Park, Railhead Field A and B, Recreation Field, Beggs Field, James Field, Bill Bean Field, Regional B Field and Ridge Runners Outfield. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation. This in turn reduces excessive runoff.

#### **Railhead Park, Recreation Park, Regional Park:**

- Applied Dimension 2EW to Beggs Field, Ridge Runners infield, James Field and Railhead Field A and B. This specialty herbicide provides control of crabgrass and other annual grasses and broadleaf weeds in turf. (Label and safety data sheet available upon request).

#### **Auburn Elementary:**

- ABT Plumbing, Electric, Heat & Air cleared a clog in the toilet.

#### **Ashford Park:**

- Serviced the #15 truck.
- Replaced the drinking fountain.
- Applied 4-Speed XT herbicide to the turf. This provides fast, effective post-emergent control of a wide range of broadleaf weeds with maximum control of hard-to-control weeds (Label and SDS information available upon request).
- Applied Drive XLR8 herbicide to provide unsurpassed crabgrass control in the turf (Label and SDS information available upon request).

#### **Meadow Vista Park:**

- Serviced the #05 truck.
- Fuentes Lake and Pond Management used Diquat Herbicide and Argos to treat the algae in the pond (labels and safety data sheets available upon request).
- Norris Electric repaired an outlet.
- Replaced three of the pickleball nets.

**Placer Hills Park:**

- Lifeguard First Aid and Safety serviced our eye wash station.
- Yuba Lock & Safe replaced the door handles and rekeyed Placer Hills Pool.

**Recreation Park:**

- Serviced the #22 truck.
- Yuba Lock & Safe repaired the locks for James Field locker room and snack shack.
- Resodded worn areas on James Field and Beggs Field.
- Knorr Systems inspected the 8" eccentric reducer to the strainer for the Sierra Pool and informed us it needed to be replaced.
- Serviced one of the flatbed trailers.
- Serviced the Kioti KL 5520 Front End Loader.
- Serviced Toro Pro Force Series Debris Blower
- Serviced the Jacobsen 311T rotary mower.
- Lifeguard First Aid and Safety serviced our eye wash station.
- Finished securing all capping units on the retaining walls.
- Repaired the picnic table in the front gazebo.
- Started working on installing fabricated galvanized electrical boxes on all the outdoor outlets.
- Knorr Systems repaired the NexGen System.
- Knorr Systems repaired the Becys 5 system.

**Regional Park:**

- Applied 4-Speed XT herbicide to Ridge Runners Outfield. This provides fast, effective post-emergent control of a wide range of broadleaf weeds with maximum control of hard-to-control weeds (Label and SDS information available upon request).
- Applied Drive XLR8 herbicide to Ridge Runners Outfield to provide unsurpassed crabgrass control in the turf (Label and SDS information available upon request).
- Fuentes Lake and Pond Management used Diquat Herbicide and Argos to treat the algae in the pond (labels and safety data sheets available upon request).
- Continued working on getting full remote irrigation system access and numerous other advanced water management features from any web-based device.
- Continued working on installing fabricated galvanized electrical boxes on all the outdoor outlets.
- Quarterly fire inspections performed by West Coast Fire Inspection.
- A Water Conservation Manager with Rain Bird donated \$2,100 worth of material to the District so we can have full remote irrigation system access and numerous other advanced water management features from any web-based device.
- Norris Electric replaced burnt out lamps on Bill Bean Field, B Field, Ridge Runner Field and the multipurpose field.

**Other:**

To increase the security and safety of our facilities we have been re-examining our facility's access controls such as doors and windows. We are making sure they are working properly and are a true first line of defense. For example, using grade 3 residential locks on doors in our commercial application, can have costly mistakes for two reasons:

- 1) We are getting only 200,000 cycles instead of 1,000,000
- 2) Grade 3 makes it much easier for intruders to enter.

Based on the results we find; we are taking measures to improve some facilities security measures through upgrades and/or replacements in order to continue to meet the present and future needs of our patrons.

**MATERIAL COSTS**

**LABOR COSTS**

**AUG VANDALISM REPORT**

None to report.

<b>Total Labor for Aug</b>	<b>\$0.00</b>	<b>Total Material for Aug</b>	<b>\$0.00</b>
<b>Total Labor for Fiscal Year 2022-23</b>	<b>\$949.16</b>	<b>Total Material for Fiscal Year 2022-23</b>	<b>\$5,439.05</b>
<b>Total Labor for Fiscal Year 2021-22</b>	<b>\$3,639.66</b>	<b>Total Material for Fiscal Year 2021-22</b>	<b>\$9,160.79</b>

<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 09/15/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>RECREATION PARK</b>			
Driveway Asphalt Repair/Valve Box & Modular Bldgs. Courtyard Repair (2022)	22,500.00	Trees have just been removed and staff will strive to get three quotes to do the courtyard paving repair work before it gets too cold to do asphalt work.	Fall/Winter 2022
Wheelchair Swing Project (2018)	85,000.00	A small amount of WC swing work remains to be done including rubber surfacing and handrail installation. Contractor has promised that all work will be complete by 9/22.	Summer 2022
Rec Shop Floor Reinforcement Project (2020)	20,000.00	This project is being pushed out to next fiscal year. PBM Construction Inc. responded back to the District that the floor reinforcement joist work would be around \$40-\$45K. The bathroom door replacement component would be approximately \$10K. They did not price the sealing of the concrete floors in the restrooms. This project will need to be put on hold until the budget for this work can be revised.	TBD
Modular Bldg. #1 Roof Repair Project (2022)	15,000.00	Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project.	Fall 2022
<b>MEADOW VISTA PARK</b>			
Playground Replacement Project	100,000.00	The short asphalt path connection to the ADA wheelchair ramp to the new playground has been installed. Entire project now complete.	MAY 2022
Parking Lot Re-seal/Re-Stripe (combined with project below)	39,414.00	Baldoni came back out to the site and did a nice job providing some additional striping at no cost to the District. Entire project now complete.	JUNE 2022
Pickleball Court Crack Repairs	0.00	Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024
<b>ASHFORD PARK</b>			
Levee Repairs & Paving (2022)	75,000.00	This project will be pushed out to next fiscal year. The spillway vegetation and fencing/gate work have been completed. This will allow contractors access to the culvert and the ability to put together bids for the work.	Fall 2022
Retaining Wall Investigation	10,000.00	Staff will be obtaining quotes from engineers for this investigation.	Fall/Winter 2022



<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 09/15/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>OVERLOOK PARK</b>			
Two Interpretive Signs (2022)	10,000.00	Signage program needs to be developed.	Winter 2022
Restroom ADA Upgrades (2019)	15,000.00	Project signage and fixture adjustments will be done in-house when staffing levels allow. ADA Parking lot re-striping needs to be re-done and restroom partitions are in need of replacement. Staff will obtain quotes for this work.	Winter 2022
<b>REGIONAL PARK &amp; MARRIOTT MEADOWS SITE</b>			
Marriot Meadows CD's and Park Construction Project (2021/22)	182,637.00	Consultant is bringing the CD's to a 100% stage for final review by the District at the end of the month. Staff is awaiting response from the County regarding a much shorter and less expensive sanitary sewer connection request. Staff would like to have this resolved before starting the sewer annexation process. Shade canopy design, playground design/public voting process and splash pad design are some of the related things that staff is concurrently working on.	FALL 2023
Kiosks/Signage (2022)	10,000.00	This project is being pushed out to next fiscal year. Signage program needs to be developed.	Winter 2022
Pond Leak Investigation (2022)	40,000.00	Staff will be obtaining quotes from engineers on this work.	Fall 2022
Pickleball Court Crack Repairs	0.00	Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024
<b>CVCC</b>			
Bike Park - Construction (2015/2016) Fountain, signage, traffic control	15,000.00	Bike park drinking fountain has been installed. The Auburn Endurance Committee will be affixing a plaque to the fountain commemorating their donation at some point in the near future. That, or commissioning an artist to paint the fountain. Numerous small bike park signs remain to be installed and the bike park volunteers have agreed to perform this work being reimbursed by the District for materials.	ONGOING
ADA Door Improvements & Deadbolt/door closing upgrades building-wide (2022)	50,000.00	Project work has been completed, walk-through inspection to follow. New ADA access automatic door works nicely.	SPRING/SUMMER 2022

<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 09/15/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>RAILHEAD PARK</b>			
Parking Lot Repair/Re-seal (2022)	60,000.00	This project will be pushed out to next fiscal year. Staff to obtain preliminary pricing from paving contractors for this work.	SPRING 2023
<b>WINCHESTER PARK</b>			
Booster Pump & Filter Replacement (2022)	25,000.00	Booster pump has been specified and staff needs to obtain a scope of work from a contractor for the entire project and then solicit three bids to do the work.	WINTER 2022
<b>CHRISTIAN VALLEY PARK</b>			
Tutor Totter Roof Repair (2022)	45,000.00	This project formal bid process has started with bids due on Thursday, October 20th. Current goal is to have the roof replaced early November, weather permitting.	FALL/WINTER 2022
<b>AUBURN ELEMENTARY</b>			
Discovery Club Modular Roof Repair (2022)	15,000.00	Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project.	Fall 2022
<b>MULTI-PARK ITEMS</b>			
Energy Efficient Upgrades (2021) Electrical and Plumbing scope additions	84,000.00	Exterior wall mount HVAC systems remain to be installed at one Rec Park modular and one Auburn Elementary School modular as well as a new heater at Regional Park Gym. These items as well as any work identified after electrical walk-through is all that is left in this energy efficiency project original scope. The damage repair estimate that was prepared for CVCC flood damage had to be revised to meet Ca. Prevailing Wage requirements. That revised estimate has been received and was forwarded to the USBOR for review. On 9/15 the USBOR gave approval to the District to sign the insurance release, start process for insurance company to cut damage repair check to the District and get the contractor started on the repair work.	ONGOING 2021/22
<b>Fiscal Year Projects Total:</b>			<b>918,551.00</b>

## **8.1 Cover Sheet Resolution #2022-22 Mid-Year Budget Revision for Fiscal Year 2022/2023**

**Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2022; Board of Directors meeting September 29, 2022.**

### **The Issue**

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2022-2023 revised budget and adopt the Resolution 2022-22?

### **Background**

On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approved the final budget in April, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

### **Administration**

1. **Increase** of Misc. Income received for a Worker's Comp Audit 19,000.
2. **Increase** of Interest Rev. due to an adjustment made to anticipated Placer County investment loss for 2021-22, now backed out in 2022-23 for 34,000.
3. **Increase** of Tax Revenue anticipated 56,000.
4. **Increase** of Operations Expense for an increase to Property Insurance 12,000.
5. **Increase** of Assets for New Registration Program package for District 18,000.

### **Customer Service**

1. **Reduction** of Out of District fees – re-allocated to Rec Dept. (10,000)

### **Recreation**

1. **Increase** in Program Revenue 33,700
2. **Increase** of Program Expense 24,600

### **Aquatics**

1. **Decrease** in Utilities (15,000).
2. **Reduced** Maintenance costs for Sierra & Placer Hills pools (20,000).
3. **Reduced** Wage/Benefit Expenses (11,000).



1. Assets purchases for Pools **increased** by 59,000.
  - Water Heater needed for Sierra Pool Showers 31,000.
  - Sierra Pool Transformer 8,600.
  - PH Pool Sweep 5,900.
  - Sierra Pool lane lines 5,000.
  - VDF Pump for PH Pool 4,300.
2. **Increase** in Pool Projects by 25,000.
  - Rekey & Gate replacement at PH Pool 5,000.

### **Facilities and Grounds**

1. **Increase** in Operations 8,100, due to gasoline and office supplies.
2. **Reduction** of Utility expenses (10,500).
3. **Reduction** of Maintenance Expense (24,100).
4. **Savings** of Payroll/Benefit Expenses (39,000).
5. **Increase** of Assets 120,100.
  - 18' Trailer to replace the Car hauler that was stolen 15,200
  - Ventrac increase in price 7,000
  - New Mower 100,000
6. **Reduction** of Capital Improvements, time won't permit for this fiscal year - 128,700.
  - Rec Park Shop Floor repair pushed to next year
  - Reg Park Kisoks pushed to next year
  - Ashford Levee Repairs and Paving pushed
  - Various Parks Plumbing Infrastructure (Reduced as partial work)
  - MV Parking Lot Reseal underbudgeted by 14,000 (**Increase**)
  - Camera work at Overlook Park 10,000 (**Increase**)
  - Tutor Totter roof increase by 10,000 (**Increase, approved in June**)
  - Partitions at Regional restrooms 20,000 (**Increase, approved in June**)

### **Youth Services**

No significant changes

2022-23 seems to be progressing to a more normal Recreation year with the exception of staffing shortages. Aquatics is still trying to recover a trained staff for a more productive swim year, due to the lifeguard shortage. The District needed to limit pool rentals again this year. Youth Services is recovering well and building staff once again. Facilities and Grounds has a full crew on the payroll currently. Placer County is anticipating tax revenue growth of 7% for their fiscal year which looks bright, but we are budgeting more conservatively with a 3% increase. If the 7% proves to be correct, it will mean approximately \$78,000 in additional tax revenue in December, this will allow for a small contingency should the District experience a down turn. The Recreation Department have grown the programs in the first half of this fiscal year. Social media through a very active ARD Facebook page has made an impact bringing in the registrations early.



The net result of the mid-year adjustments is a projected surplus of \$22,018 after reserve transfers; Future Capital Construction Reserve in the amount of \$40,000, the ADA Reserves in the amount of \$5,000, the Equipment Reserve transfer of \$80,000 and the Unfunded Liability at CalPERS/CEPPT in the amount of \$60,000 (approved and transferred with the initial budget). An additional **\$50,000** is recommended for transfer to the Future Capital Construction to fund future projects.

**Recommendation:**

The Finance Committee sends a positive recommendation to the Board of Directors to review and adopt the Mid-Year Budget Resolution 2022-22.

**Attachments:**

Summary 2022/2023 Budget  
Departmental Budgets  
Resolution 2022-22

**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	Future Cap. UAL & ADA Resv	Transfer in from Equip Reserves	RDA passthru	Atwood III taxes	TOTAL	% of Total
Administration			51,652	6,398	55,882			3,731,340			207,600		4,052,872	62%
F&G		177,287	5,353	193,859	765	70,000		85,000	297,850	298,505			1,156,398	18%
Cust Service	4,387									4,387				0%
Recreation	404,810		13,239										418,049	6%
Youth Services	683,629	4,148	1,999						50,000				739,776	11%
Aquatics	147,418	9,983								49,277			206,678	3%
<b>TOTAL</b>	<b>1,240,244</b>	<b>191,418</b>	<b>72,243</b>	<b>200,257</b>	<b>56,647</b>	<b>70,000</b>	<b>85,000</b>	<b>3,731,340</b>	<b>347,850</b>	<b>347,782</b>	<b>207,600</b>	<b>27,779</b>	<b>6,578,160</b>	<b>100%</b>

1.1

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Reserves (ADA reserve)	% of Total
Administration		200,625		51,589		117,374	398,449	242,039	18,000			162,513	140,000	21%
F&G		172,776	176,984	14,139	415,755		1,099,846	492,077	306,505	625,487	103,988	2,076	5,000	53%
Cust. Service	40,162			11,429			137,385	53,886						4%
Recreation	211,467	54,060		15,297			174,300	71,599	6,883					8%
Youth Services	20,687	27,685	2,987	263	10,216		449,421	104,592		50,000				10%
Aquatics	6,648	1,829	12,382		36,974		119,451	15,592	80,517		5,208			4%
<b>TOTAL</b>	<b>238,802</b>	<b>497,137</b>	<b>192,353</b>	<b>92,717</b>	<b>462,945</b>	<b>117,374</b>	<b>2,378,852</b>	<b>979,785</b>	<b>411,905</b>	<b>675,487</b>	<b>109,196</b>	<b>164,589</b>	<b>145,000</b>	<b>100%</b>

729,475 0

Transfer to Future Capital Construction Reserve

40,000

Mid Year transfer to Future Capital Construction

50,000

**Net Revenue**

**22,018**

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

**2022/2023 Budget**

Operating Revenues	Final Budget	% of total	
			Mid-Year Revision
Program Revenue	\$ 1,217,421	18.7	1,240,244 18.9
Facility Revenue	\$ 193,104	3.0	191,418 2.9
Misc. Revenue	\$ 55,162	0.8	72,243 1.1
Donations, Grant Revenue and In Kind	\$ 188,838	2.9	200,257 3.0
Interest Income	\$ 22,093	0.3	56,647 0.9
Transfer in from City Mitigation	\$ 70,000	1.1	70,000 1.1
Transfer in from County Mitigation	\$ 25,000	0.4	85,000 1.3
Tax Revenue	\$ 3,882,944	59.7	3,938,940 59.9
Transf in from Cap Const, Equip Res, Loan, UAL, ADA	\$ 820,900	12.6	695,632 10.6
Misc (atwood etc)	\$ 27,850	0.4	27,779 0.4
<b>Total Operating Revenue</b>	<b>\$ 6,503,312</b>	<b>100.00</b>	<b>6,578,160 100.00</b>

**Expenditures**

Program Expense	\$ 224,301	3.5%	238,802 3.7%
Operating & Supplies	\$ 471,293	7.3%	497,137 7.7%
Utilities Expense	\$ 218,816	3.4%	192,353 3.0%
Professional Services	\$ 93,797	1.5%	92,717 1.4%
Building & Grounds Maintenance	\$ 503,839	7.8%	462,945 7.2%
Property Tax Admin.	\$ 116,864	1.8%	117,374 1.8%
Wages	\$ 2,411,804	37.4%	2,378,852 36.8%
Benefits & Payroll Costs	\$ 981,072	15.2%	979,785 15.2%
Fixed Asset Expense	\$ 212,100	3.3%	411,905 6.4%
Capital Improvement Projects Mitigation & Funds	\$ 895,637	13.9%	675,487 10.4%
Capital Improvement Projects General Fund	\$ 12,500	0.2%	109,196 1.7%
Debt Services	\$ 164,716	2.6%	164,589 2.5%
Reserve Deposits (ADA, Equip Res, UAL)	\$ 145,000	2.2%	145,000 2.2%
<b>Total Expenditures</b>	<b>\$ 6,451,739</b>	<b>100</b>	<b>6,466,142 100</b>
Net Revenue Over Expenditures	<b>51,573</b>		<b>112,018</b>

Transfer to Future Capital Construction Reserve                      40,000.00                      90,000.00

**Net Revenue**

**11,573                      22,018**

Current Balances

Annual Equip Replacement Fund                      812,237                      812,237  
 Future Capital Construction Fund                      985,573                      1,035,573  
 Contingency Reserve                      450,000                      406,959  
 ADA reserve                      30,032                      30,032

**TOTAL RESERVES                      \$ 2,277,842                      \$ 2,284,801**

## Administration 2022-2023

### Revenues

Miscellaneous Revenues	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year 22 - 23 Budget Revision
Misc. Income -w/c div and other	19,958	88	19,957
Misc. Income -w/c div and other	-	-	-
Verizon cell lease	31,695	31,692	31,695
TOTAL	51,653	31,780	51,652

Grant Proceeds - Admin	6,398	-	6,398
	-	-	-
TOTAL	6,398	-	6,398

### Interest Income

Interest Revenue other	544	387	543
Interest Revenue - County	11,926	7,255	84,255
Interest - Pension Trust	(25,415)	14,000	(28,915)
TOTAL	(12,945)	21,641	55,882

### Taxes & Gov't Revenues

Current Sec Prop Tax General	3,374,518	3,343,406	3,374,450
Homeowner's Prop. Tax Reduction	22,151	22,559	22,151
Current Unsec Prop Tax General	71,599	74,129	71,598
Suppl. Prop Tax Current	137,617	114,058	137,606
Unitary & Op Non-unitary Tax	122,778	123,351	122,777
Redemptions Gen Taxes	-	-	-
Prior Unsec Prop Tax	589	466	590
Timber Tax Guarantee	1	-	-
Prior Supplemental Tax Rev	99	4,500	99
Prior Secured Prop Taxes	(589)	(172)	(589)
Railroad Unitary Prop Taxes	2,658	2,581	2,658
Pipeline	-	-	-
RDA Pass - Throughs	207,600	198,066	207,600
TOTAL	3,939,022	3,882,944	3,938,940

### Other Financing Sources

Transfers In - General Fund	-	-	-
Transfers In - UAL Reserves			-
Transfers In - Atwood		-	-
Transfers In - Atwood Equip.		-	-
Transfers from Future Capital Cor	-	-	-
Transfers from Equipment Reserv	-	-	-

Transfers from ADA Reserv	-	-	-
Transfers from City Mitigation	-	-	-
<b>Total Other Financing Source</b>	-	-	-

<b>Total Revenues</b>	<b>3,977,730</b>	<b>3,936,365</b>	<b>4,052,872</b>
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<b>Expenditures</b>	<b>FY 22-23 Actual</b>	<b>FY 22-23 Budget</b>	<b>Final 21-22</b>
<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Discounts Taken	(75)	-	(75)
Finance Charges	-	-	-
CalCard Incentive	(2,156)	(1,916)	(1,776)
Penalties	2,303	2,303	(4)
Donations Expense	263	788	763
Telephone (CVCC) - Admin	6,604	6,472	6,605
Postage - Admin	(1)	514	(0)
Bank Service Charges	-	-	-
CEEPT Charges	332	86	332
Office Supplies	5,956	5,603	5,956
Duplication Costs- Admin	1,358	1,366	1,358
Office Equip. Rental- Admin	4,302	4,691	4,304
Office Equip Maint - Admin	-	-	-
Dining Expense	1,035	924	1,035
Gas/Mileage Expense	1,238	1,689	1,239
General Admin Exp	2,318	2,411	2,318
Liability Insurance	153,246	149,008	163,595
Board Expense	880	1,261	881
misc Expense	-	-	-
Dues & Subscriptions	12,123	11,094	12,124
Staff Appreciation	42	169	43
Staff Development	1,928	1,711	1,928
Small Office Equipment	-	-	-
Safety Supplies - Administration	-	-	-
<b>TOTAL</b>	<b>191,695</b>	<b>188,173</b>	<b>200,625</b>
		-	
Legal Fees	19,584	22,032	20,595

<b>Professional Services</b>	<b>FY 22-23 Actual</b>	<b>FY 22-23 Budget</b>	<b>Final 21-22</b>
	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>

Grant Application Expense	-	-	-
Professional Services	13,596	12,567	13,595
Accounting/Auditor Fees	17,399	19,594	17,399
Environmental Services	-	-	-
<b>TOTAL</b>	<b>30,995</b>	<b>32,161</b>	<b>30,994</b>

**Property Tax/Election Expense**

Property Tax Administration	67,771	73,198	73,198
CalPERS SS Fee	-	-	510
Election Expense	41,280	41,280	41,280
LAFCO Fees	-	2,386	2,386
<b>TOTAL</b>	<b>109,051</b>	<b>116,864</b>	<b>117,374</b>

	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Final 21-22 Budget Revision
<b>Salaries/Wages Expenses</b>			
Wages - Admin - Full Time	160,846	163,525	162,225
Wages - Admin - Part Time	69,003	66,419	71,419
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	131,966	137,305	134,805
<b>TOTAL</b>	<b>391,815</b>	<b>397,249</b>	<b>398,449</b>

**Benefits & Payroll Costs**

ER -Taxes - Admin (7.65%)	30,459	31,244	31,244
Employment Expense - Admin	73	99	74
Fingerprinting	26	26	26
Benefits Expense - Admin	62,211	62,304	62,211
CalPERS Prefunding	108,956	147,879	108,956
Employer Retirement Exp	35,045	36,527	36,527
Worker's Compensation	2,999	3,316	3,001
<b>TOTAL</b>	<b>239,769</b>	<b>281,395</b>	<b>242,039</b>

**Fixed Assets- Equipment**

Fixed Assets	-	-	18,000
Computer Purchases - Admin.	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>18,000</b>

Principal Lease payment	119,000	119,000	119,000
Sterling Lease Interest Expense	32,479	43,513	43,513
	<b>151,479</b>	<b>162,513</b>	<b>162,513</b>

*Total Expenditures*

1,134,388	1,200,387	1,190,589
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Total Revenues

3,984,128	3,936,365	4,240,960
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Total Expenditures

1,134,388	1,200,387	1,247,190
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Net Gain (Loss)

2,849,740	2,735,978	2,993,770
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## Customer Service 22-23 Budget Revenues

FY 22-23      FY 22-23      22-23 Final  
 ACTUAL      Budget      Mid Year

### Revenue

Out of Dist Fees	7,993	13,380	4,004
Out of Dist Fees - Bureau	468	872	352
Return Check Fees	31	31	31
<b>Total</b>	<b>8,492</b>	<b>14,283</b>	<b>4,387</b>

### Rents & Concessions

	0	0	0
Total	0	0	0

### Miscellaneous Revenue

	0	0	0
Total	0	0	0

### Grant Revenue

	0	0	0
Total	0	0	0

### Other Financing Sources

Transfers from Equipment Reserv	0	0	0
Total	0	0	0

## **Total Revenues**

8,492      14,283      4,387

## Expenditures

### Expenditures

FY 22-23      FY 22-23  
 ACTUAL      Budget

Cash short/over	27	138	27
Merchant fees	14,756	11,375	14,756
Bad Debt	-21	-21	-21
Telephone expense	6,922	6,926	6,926
Gift certificates Given Out	358	59	358
Postage	505	505	505
Office Supplies	2,771	3,004	2,771
Duplication costs	37	60	38
Office Equipment rental	6,222	6,161	6,221
Office equipment Maintenance	0	0	0



Gas/Mileage Expense	459	454	550
Public Relations/Marketing	2,561	4,535	4,535
Dues and Subscriptions	402	402	402
Safety Supplies	0	0	0
Staff Appreciation	20	0	20
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	2,800
<b>Total Expenditures</b>	<b>35,119</b>	<b>33,598</b>	<b>40,162</b>

Prof Services	11,426	9,329	11,429
	11,426	9,329	11,429

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
Wages (F/T)	135,666	137,385	137,385
Wages (P/T)	0	0	0
Total	135,666	137,385	137,385

ER -Taxes - Admin (7.65%)(10.85%)	10,568	10,760	10,760
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	26,949	26,731	27,181
Employer Retirement Exp. (16.622%)	14,585	15,128	15,128
Worker's Compensation (.68% x 148%)	569	617	617
Total	52,871	53,436	53,886

**Total Salaries & Benefits**      188,537      190,821      191,271

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0
<b>Total Expenditures</b>	<b>235,082</b>	<b>233,748</b>	<b>242,862</b>

Total Revenues	8,492	14,283	4,387
Total Expenditures	235,082	233,748	242,862
Contingency Reserve (2% of expen	0	0	544
Net Gain (Loss)	-227,114	-220,009	-239,019

## Recreation 2022-2023

Revenues	FY 22-23 Actual	FY 22-23 Budget	Mid-year 2022-23
Program Revenue	Actual to Date	Budget	Budget Revision
Adult Softball	28,166	23,659	28,159
Adult Basketball	18,173	13,470	18,470
Sr. Sports	3,142	3,327	3,142
Adult Volleyball	346	1,067	347
Pickle Ball	5,464	7,377	5,467
Adult Classes	41,640	30,840	42,390
Adult Classes - Bureau	12,006	11,121	12,165
Bocce Ball	600	640	800
Youth Basketball	98,919	93,491	93,274
Pee Wee/Short Shots	0	300	0
Youth Classes	54,818	53,705	54,705
Youth Classes - Bureau	5,313	4,940	5,240
Youth Volleyball (New)	7,255	7,500	7,250
Youth Camps	28,600	27,456	28,596
Youth Camps - Bureau	30,412	21,000	30,410
Youth Sports Camp	21,926	20,668	21,918
Youth Sports Camp - Bureau	9,984	8,896	9,796
	250	0	250
Special Events	3,379	1,879	3,379
Party in the Park	8,347	8,550	8,347
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	19,334	16,000	16,000
Dead Festival	0	0	0
Auburn Community Festival	12,712	9,700	9,700
Egg Hunt	2,430	2,500	2,430
Boots and Bells	2,575	3,000	2,575
<b>Total Program Revenues</b>	<b>415,791</b>	<b>371,086</b>	<b>404,810</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	87	0	0
<b>TOTAL MISC REVENUE</b>	<b>87</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	13,239	15,303	13,239
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	13,239	15,303	13,239
<i>Total Revenues</i>	429,117	386,389	417,299

**Expenditures**

Program Expenditures	FY 22-23 Actual	FY 22-23 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Instructors - Adult Classes	25,247	20,177	25,277
Inst - A Classes - Bureau	6,288	5,203	6,283
Instructors - Youth Classes	32,827	32,817	32,827
Inst - Y Classes - Bureau	585	0	585
Officials - Adult Softball	7,273	6,999	7,273
Officials - Adult Basketball	7,631	4,046	7,631
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	8,343	4,460	8,183
Instructors- Youth Camp	34,507	29,800	34,507
Inst - Y Camp - Bureau	18,552	12,600	18,562
Instructors- Youth Sports Camp	2,867	6,720	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,948	1,801	1,948
Adult Basketball Expense	825	800	825
Adult Volleyball Expense	284	504	504
Pickle Ball/Tennis	2,146	2,347	2,347
Adult Class Expense	687	300	300
Bocce Ball Prog Expense	0	0	0
Youth Basketball Expense	23,861	23,698	24,361
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	8	0	8
Youth Volleyball Expense (New)	1,623	1,100	1,622
Youth Camp Expense	79	79	79
Youth Sports Camps	0	0	0
Special Events	2,445	2,000	2,445
Party in the Park	9,258	8,020	9,258
Egg Hunt	816	2,500	816
Boots and Bells	1,733	3,000	1,734
Food Truck Fiesta	0	0	0
Obstacle	11,443	10,370	10,370
Dead Festival	0	0	0
Auburn Community Festival Exp	7,328	7,002	7,002

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**TOTAL PROGRAM EXP.**                      208,604    186,343                      211,467

**Operating Expenditures**

Telephone	361	368	368
Activity Guide	35,728	34,851	35,859
Youth Assistance Expense	10,731	11,076	10,731
Office Supplies	1,054	1,005	1,054
Gas/Mileage	492	512	492
Dues & Subscriptions	2,057	2,057	2,057
Staff Appreciation	114	150	150
Company Celebrations	1,723	1,723	1,723
Bad Debts Expense	27	27	27
Staff Development	1,359	1,162	1,359
Small Rec Equipment	0	0	0
Uniform Expense	147	0	147
Safety Supplies	93	32	93

**TOTAL OPERATING EXP**                      53,886    52,963                      54,060

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
<b>Professional Services</b>			
Professional Services	15,298	14,745	15,297
<b>Total Professional Services</b>	15,298	14,745	15,297

**Salaries/Wages Expenditures**

Wages - Full Time	157,966	159,303	161,661
Wages - Part Time	75	0	77
Wages - Seasonal	44	254	44
Wages - Adult Softball	5,326	4,955	5,327
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,663	4,636	4,663
Wages - Adult Volleyball	0	0	0
Wages - Special Events	2,528	2,841	2,528

**Totals**                      170,602    171,989                      174,300

**Benefits & Payroll Expenditures**

ER - Taxes - (13.65%)	13,642	13,713	13,890
Employment Expense	479	537	479

Fingerprinting Expense	270	303	269
Benefits Expense	39,300	38,997	39,299
Calpers Exp.	14,694	14,709	14,871
Worker's Comp	2,605	2,843	2,791
<b>Totals</b>	<b>70,990</b>	<b>71,102</b>	<b>71,599</b>

**Equipment & Fixed Assets**

Fixed Assets - Recreation	4,200	4,200	6,883
Computer Purchases - Rec	0	0	0

<b>Totals</b>	<b>4,200</b>	<b>4,200</b>	<b>6,883</b>
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<b>Total Expenditures</b>	<b>523,580</b>	<b>501,343</b>	<b>533,607</b>
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Total Revenues	429,117	386,389	417,299
Total Expenditures	523,580	501,343	533,607
Contingency (1% of expenses)	0	0	0
<b>Net Gain (Loss)</b>	<b>(94,463)</b>	<b>(114,954)</b>	<b>(116,308)</b>

## Aquatics 22-23 Budget Revenues

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
Adult Aquatic Activities	15,625	15,989	14,595
Adult Aquatic Activities Placer Hills	1,548	2,989	1,548
Master Swim	5,365	7,268	5,365
Public Swim	30,089	26,583	30,089
Public Swim - Placer Hills Pool	2,157	1,858	2,157
Swim Lessons	41,819	47,713	41,819
Swim Lessons - Placer Hills Pool	9,398	7,046	9,398
Swim Team	24,783	23,882	25,352
Synchro Team	17,927	17,865	17,095
Misc Income	0	0	0
<b>Totals</b>	<b>148,711</b>	<b>151,193</b>	<b>147,418</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	8,335	11,292	8,335
Placer Hills Pool rental	1,648	1,442	1,648
<b>Totals</b>	<b>9,983</b>	<b>12,734</b>	<b>9,983</b>
<b>Grants &amp; Donations</b>			
Donation Rev - Aquatics	0	0	0
<b>Other Financing Sources</b>			
Transfers from Future Capital Constr.	0	0	0
Transfers from COVID Relief	0	0	0
Transfers from Equipment Reserv	12,500	12,500	18,277
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>12,500</b>	<b>12,500</b>	<b>18,277</b>
<b>Total Revenues</b>	<b>171,194</b>	<b>176,427</b>	<b>175,678</b>

## Expenditures

Program Expenditures	Prelim	Budget	Mid Year
Instructors - Aquatics	0	891	0
Adult Aquatic Activities Exp.	759	2,428	759
Public Swim Expenses	5,561	1,887	2,603
Public Swim Expenses PH	475	481	475
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,450	544	1,450
Synchro Team Expenses	1,361	1,006	1,361

**Totals**

9,606	7,237	6,648
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**Operations & Supplies**

Telephone - Placer Hills Pool	1,003	1,011	1,003
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	0	209	29
Staff Development- Aquatics	187	366	187
Safety Supplies - Aquatics	322	630	480
Small Equipment	0	860	0
Small Equipment - PH Pool	0	0	0
Uniform Exp	21	130	130
<b>Totals</b>	<b>1,533</b>	<b>3,206</b>	<b>1,829</b>

**Utilities**

Gas/Electric - Sierra Pool	29,391	34,280	29,391
Gas/Electric - Placer Hills	3,400	3,871	3,400
<b>Reimbursement - Gas/Electric</b>	<b>-21,914</b>	<b>-11,661</b>	<b>-21,914</b>
Water - Sierra Pool	1,945	2,326	1,945
Water - Placer Hills	324	308	324
<b>Reimbursement - Water</b>	<b>-763</b>	<b>-1,063</b>	<b>-764</b>
<b>Totals</b>	<b>12,383</b>	<b>28,061</b>	<b>12,382</b>

**Maintenance**

Maintenance - Sierra Pool	46,149	55,267	45,390
<b>Reimbursement - Maintenance</b>	<b>-22,916</b>	<b>-4,801</b>	<b>-22,916</b>
Maintenance - Placer Hills pool	14,573	5,374	14,500
<b>Totals</b>	<b>37,806</b>	<b>55,840</b>	<b>36,974</b>

**Salaries/Wages Expenses**

	FY 22-23 Prelim	FY 21-22 Budget	Mid Year
Wages - Aquatics Coordinator	15,420	18,683	15,419
Wages - Adult aquatics	4,900	4,948	4,901
Wages - Public Swim	52,163	56,800	52,164
Wages - Public Swim - PH Pool	4,457	4,616	4,458
Wages - Swim Lessons	12,325	15,614	12,325
Wages - Swim Lessons - PH Pool	2,955	2,096	2,955
Wages - Master Swim	2,548	3,300	2,549
Wages - Coaches (Swim Team)	11,832	9,778	11,832
Wages - Coaches (Synchro)	12,848	13,314	12,848
<b>Totals</b>	<b>119,448</b>	<b>129,149</b>	<b>119,451</b>

**Benefits & Payroll Costs**

ER -Taxes -(12.65%)	11,151	11,946	11,154
Employment Exp- Aquatics	118	118	118



Fingerprinting Exp- Aquatics	564	701	564
Calpers Exp. 16.444%	2,042	2,504	2,044
Worker's Comp (1.9% x 74%)	1,711	2,185	1,712
<b>Totals</b>	<b>15,517</b>	<b>17,454</b>	<b>15,592</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	28,719	69,386	80,517
<b>Totals</b>	<b>28,719</b>	<b>69,386</b>	<b>80,517</b>

Splash Pool Repairs	0	0	0
PH Rekey Facility/new gates	5,208	0	5,208
Sierra Pool Deck Expansion Joint Repair	0	0	0
	5,208	0	5,208

**Total Expenditures**                      228,677      310,333      278,601

**Total Revenues**                              170,626      176,427      175,678

**Total Expenditures**                      228,677      310,333      278,601

**Net Gain (Loss)**                              -27,068      -133,906      -102,923

## Youth Services 2022-2023

### Revenues

FY 22-23 Actual    **FY 22-23 Budget**    Final 22-23

**Actual to Date**            **Budget**            Budget Revision

Auburn Elem DSC Revenue	134,882	<b>131,883</b>	134,881
Skyridge DSC Revenue	176,509	<b>175,985</b>	176,510
Rec Day Camp Rev (School & Summer)	176,209	<b>178,671</b>	176,210
Preschool	72,436	<b>74,251</b>	72,436
Newcastle DSC Revenue	123,594	<b>119,885</b>	123,592
<b>TOTAL</b>	<b>683,630</b>	<b>680,675</b>	<b>683,629</b>

Grant Proceeds	2,000	0	1,999
Donations	0	0	0
	<b>2,000</b>	<b>0</b>	<b>1,999</b>

<i>Future Capital Construction</i>	50,000	<b>50,000</b>	50,000
	0	0	0
	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

#### Rents & Concessions

Rock Creek Modular Rent	4,515	<b>4,167</b>	4,148
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#### Miscellaneous Revenue

Other Misc Income	0	0	0
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<b>Total Revenues</b>	<b>740,145</b>	<b>734,842</b>	<b>739,776</b>
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### Expenses

#### Program Expenditures

FY 22-23 Actual    **FY 22-23 Budget**    Final 22-23

**Actual to Date**            **Budget**            Budget Revision

Auburn Elem - Program Expense	2,925	<b>3,150</b>	3,150
Skyridge - Program Expense	4,515	<b>5,274</b>	5,024
Rec Day Camp - Program Exp (Sch. & Sum)	4,154	<b>11,026</b>	4,155
Preschool	3,459	<b>2,760</b>	3,160
Newcastle - Program Expense	4,632	<b>5,198</b>	5,198
	<b>19,685</b>	<b>27,408</b>	<b>20,687</b>

#### Operations & Supplies

Miscellaneous Expense	91	0	0
Advertising - Youth Services	0	0	0
Merchant fees	15,863	<b>15,913</b>	15,913

Telephone - Youth Services (Cell phones)	678	900	679
Telephone - Preschool	607	780	607
Telephone - Rec Day Camp Modular	575	693	576
Telephone - Newcastle	493	492	502
Telephone- Auburn Elem	1,425	1,526	1,516
Telephone- Skyridge	491	615	491
Office Supplies - Youth Services	595	555	595
Gas/Mileage Reimbursement Expense	110	300	110
Dues and Subscriptions	0	125	125
Staff Appreciation - Youth Services	180	240	180
Bad Debts Expense	906	1,600	906
Staff Development - Youth Services	2,474	2,000	2,975
Safety Supplies - Youth Services	500	1,000	500
Small Equipment	2,010	1,350	2,010
<b>TOTAL</b>	<b>26,998</b>	<b>28,089</b>	<b>27,685</b>

**Utilites**

Electric - Day Camp	2,942	3,287	2,987
	<b>2,942</b>	<b>3,287</b>	<b>2,987</b>

**Professional Services**

Professional Services	263	600	263
	<b>263</b>	<b>600</b>	<b>263</b>

**FY 22-23 Actual    FY 22-23 Budget**

	<b>Actual to Date</b>	<b>Budget</b>	<b>Final 22-23</b>
Rep/Maint - Auburn Elem	4,201	3,550	5,001
Rep/Maint - Rock Creek	253	252	253
Rep/Maint - Rec Day Camp	842	331	1,043
Rep/Maint - Skyridge	2,789	2,948	2,990
Rep/Maint - Preschool	729	184	929
Rep/Maint - Newcastle	0	0	0
	<b>8,814</b>	<b>7,265</b>	<b>10,216</b>

**FY 22-23 Actual    FY 22-23 Budget**

**Salaries/Wages Expenses**

	<b>Actual to Date</b>	<b>Budget</b>	<b>Final 22-23</b>
Wages - (Y.Serv) - Manager & Coord	68,953	71,247	69,747
Wages - (Y.Serv) - Aub Elem - PT	70,149	74,065	72,465
Wages - (Y.Serv) - Aub Elem Maint	626	693	649
Wages - (Y.Serv) - Rock Creek Maint	55	231	131
Wages - (Y.Serv) - Skyridge - PT	67,714	74,499	69,999
Wages - (Y.Serv) - Skyridge Maint	921	1,097	997
Wages - (Y.Serv) - Rec Day Camp - PT	123,128	117,392	123,192
Wages - (Y.Serv) - Day Camp Maintenanc	926	981	945
Wages- (Y.Serv) - Newcastle - PT	72,926	75,114	73,614

Wages - (Y.Serv) - Newcastle Maint  
Wages - (Y.Serv) - Preschool  
TOTAL WAGES

26	0	26
36,404	40,156	37,656
<b>441,828</b>	<b>455,475</b>	<b>449,421</b>

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)  
Employment Exp- Y.S.  
Fingerprinting Exp - Y.S.  
Benefits Expense - Y.S.  
Employer Retirement Exp. YS  
Worker's Compensation - Y.S.  
TOTAL BENEFITS

32,680	33,252	32,872
1,009	775	1,009
1,083	919	1,083
32,449	32,540	32,480
29,044	32,773	30,373
6,460	7,275	6,775
<b>102,725</b>	<b>107,534</b>	<b>104,592</b>

*Total Salaries & Benefits*

**544,553      563,009      554,013**

**FY 22-23 Actual      FY 22-23 Budget**

**Fixed Assets- Equipment**

Fixed Asset Purchases  
Fixed Asset Purchases (computer)

<b>Actual to Date</b>	<b>Budget</b>	<b>Final 22-23</b>
0	0	0
0	0	0
<b>0</b>	<b>0</b>	<b>0</b>

**Capital Improvement**

Rec Disc Club Roof Repairs  
Auburn El Disc Club Roof Repairs  
Paving Solution between Modulars

<b>15,000</b>	<b>15,000</b>	15,000
<b>15,000</b>	<b>15,000</b>	15,000
<b>19,990</b>	<b>20,000</b>	20,000
<b>49,990</b>	<b>50,000</b>	<b>50,000</b>

*Total Expenditures*

**653,245      679,658      665,851**

Total Revenues  
Total Expenditures  
Contingency Reserve (1% of expense)  
Net Gain (Loss)

<b>740,145</b>	<b>734,842</b>	<b>739,776</b>
<b>653,245</b>	<b>679,658</b>	<b>665,851</b>
<b>0</b>	<b>0</b>	<b>1</b>
<b>86,900</b>	<b>55,184</b>	<b>73,924</b>

## Facilities & Grounds 22-23 Budget

### Revenues

Rents and Concessions	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year Budget Revision
<i>Fee Waivers- Public</i>	(9,101)	<b>(4,856)</b>	<b>(9,101)</b>
<i>Fee Waivers-CVCC Public</i>	566	<b>0</b>	<b>0</b>
<i>Fee Waiver Offset</i>	8,535	<b>4,856</b>	<b>9,101</b>
Blue Bird Room - CVCC	2,130	<b>2,175</b>	<b>2,076</b>
Stella Irving - Rec	60	<b>0</b>	<b>59</b>
Lakeside - Reg	12,013	<b>6,557</b>	<b>11,957</b>
Sierra Room Rental- CVCC	2,071	<b>2,544</b>	<b>2,071</b>
Sunset Room Rental- CVCC	1,679	<b>1,018</b>	<b>1,679</b>
Canyon View Room Rental-CVCC	3,216	<b>1,821</b>	<b>3,216</b>
Foothills Room Rental- CVCC	6,828	<b>4,077</b>	<b>6,829</b>
Oak Room Rental-CVCC	0	<b>0</b>	<b>0</b>
American River Room	6,567	<b>5,745</b>	<b>5,745</b>
Conference Room Rentals	106	<b>605</b>	<b>105</b>
Board Room Rental - CVCC	126	<b>126</b>	<b>126</b>
Conference Modular - Overlook	7,996	<b>7,956</b>	<b>7,956</b>
Gazebo - Rec	435	<b>455</b>	<b>435</b>
Gym - Rec	10	<b>406</b>	<b>6</b>
Gym - Reg	4,470	<b>1,503</b>	<b>3,470</b>
Tutor Totter Lease Agreement	6,952	<b>6,973</b>	<b>6,952</b>
Kitchen - Rec	73	<b>0</b>	<b>73</b>
Kitchen - Reg	0	<b>0</b>	<b>0</b>
Kitchen-CVCC	0	<b>92</b>	<b>0</b>
Picnic Area - Rec	10,535	<b>9,451</b>	<b>9,451</b>
Picnic Area - Reg	2,392	<b>1,538</b>	<b>1,538</b>
Picnic Area - Ashford	1,451	<b>923</b>	<b>1,223</b>
Picnic Area - Meadow Vista	4,871	<b>3,674</b>	<b>4,674</b>
Field - Recreation	4,429	<b>5,288</b>	<b>4,428</b>
Field A "Bill Beane"- Reg	3,161	<b>3,018</b>	<b>3,018</b>
Field - Softball MV	3,267	<b>6,701</b>	<b>3,297</b>
Field - Christian Valley	1,652	<b>2,557</b>	<b>1,652</b>
Bike Park Rentals	40	<b>0</b>	<b>40</b>
Field Soccer/Baseball-Winchester	5,783	<b>4,788</b>	<b>4,938</b>
Field "Beggs" - Rec	6,841	<b>8,538</b>	<b>6,841</b>
Field B - Reg	2,457	<b>960</b>	<b>2,457</b>
Field "James" - Rec	24,127	<b>16,207</b>	<b>23,973</b>
Field "Chana" - Reg	5,105	<b>7,437</b>	<b>5,105</b>
Bocce Ball Field Rental	120	<b>0</b>	<b>120</b>
Field Soccer - Reg	2,367	<b>3,130</b>	<b>2,367</b>
Field Soccer A- MV	245	<b>129</b>	<b>245</b>
Field Soccer A- Railhead	7,328	<b>7,463</b>	<b>7,329</b>

Field Placer Hills	1,008	8,885	1,008
Field Soccer B- MV	0	1,844	0
Field Soccer B- Railhead	12,183	10,316	12,182
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	53	0	53
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	3,345	9,093	3,346
Misc Rents & Concessions - Bureau	4,120	4,398	4,120
Custodial Fees	18,487	15,158	18,486
Custodial Fees- Bureau	1,550	519	241
Set up and Take Down Fees	999	1,189	999
Set up and Take Down Fees-Bureau	1,401	945	1,401
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>184,049</b>	<b>176,202</b>	<b>177,287</b>

### Miscellaneous Revenues

MV comm ctr rental	2,034	60	(486)
Sales of an Asset	0	1,470	0
Recycling Revenue	0	0	0
Alcohol permit	4,600	4,164	4,416
Alcohol permit - Bureau	37	(51)	37
MV alcohol fee	94	0	(44)
MV cust fee	140	0	(44)
Misc Income - F & G	1,474	1,785	1,474
<b>Total Misc Revenue</b>	<b>8,379</b>	<b>7,428</b>	<b>5,353</b>

FY 22-23 Actual      FY 22-23 Budget      Mid Year

### Grants & Donations

	Actual to Date	Budget	Budget Revision
Grants	182,637	182,637	182,637
Donations F&G	6,722	3,334	6,722
Pump trac donations	3,367	1,867	4,500
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>192,726</b>	<b>187,838</b>	<b>193,859</b>

Interest Revenue - City Trust	766	450	765
<b>TOTAL Interest Income</b>	<b>766</b>	<b>450</b>	<b>765</b>

### Project Revenue - Government

County Mitigation	25,000	25,000	85,000
City Mitigation Revenue	10,000	10,000	10,000
<b>Total Project Revenue - Gov</b>	<b>35,000</b>	<b>35,000</b>	<b>95,000</b>

### Other Financing Sources

Transfers from Future Capital Constr.	547,000	547,000	282,850
COVID Relief Funds	0	0	0
Transfers from Equipment Reserv	181,400	181,400	298,505
Transfers from ADA Reserv	15,000	15,000	15,000



Transfers from City Mitigation	56,000	<b>56,000</b>	<b>60,000</b>
<b>Total Other Financing Sources</b>	799,400	<b>799,400</b>	<b>656,355</b>

### Taxes & Government Revenue

Atwood III Tax Revenue	12,379	<b>27,850</b>	<b>27,779</b>
<b>Total Taxes &amp; Gov't Revenue</b>	12,379	<b>27,850</b>	<b>27,779</b>

<b>TOTAL REVENUES</b>	1,232,699	<b>1,234,168</b>	<b>1,156,398</b>
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### Expenditures

	FY 22-23 Actual	FY 22-23 Budget	Mid Year
<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Telephone - F & G	12,692	<b>13,602</b>	<b>12,718</b>
Office Supplies - F & G	9,661	<b>1,801</b>	<b>9,616</b>
Duplication Cost - F & G	0	<b>0</b>	<b>0</b>
Gas/Mileage Expense - Fac & Gr.. (5% incr)	62,938	<b>57,823</b>	<b>62,937</b>
Membership & Dues - F & G	449	<b>419</b>	<b>449</b>
Staff Appreciation - F & G	494	<b>518</b>	<b>494</b>
Staff Development - F & G	5,878	<b>6,011</b>	<b>6,731</b>
Uniform Exp	(634)	<b>1,688</b>	<b>(635)</b>
Small Tools and Equipment-Rec Park	5,488	<b>2,981</b>	<b>5,488</b>
Small Tools and Equipment-Reg Park	1,383	<b>625</b>	<b>1,390</b>
Small Tools and Equipment-MV Park	460	<b>545</b>	<b>470</b>
Small Tools and Equipment-CVCC Fac	1,325	<b>1,325</b>	<b>1,327</b>
Small Tools and Equipment - Overlook	2,370	<b>2,370</b>	<b>2,373</b>
Field Marking Expense	2,011	<b>2,138</b>	<b>2,017</b>
Safety Supplies - F & G	7,113	<b>9,990</b>	<b>7,118</b>
Restroom Supplies - Rec Park	1,834	<b>1,867</b>	<b>1,829</b>
Restroom Supplies - Reg. Park	2,130	<b>2,035</b>	<b>2,137</b>
Restroom Supplies - Ashford	970	<b>1,088</b>	<b>975</b>
Restroom Supplies - M.V. Park	1,093	<b>1,223</b>	<b>1,107</b>
Restroom Supplies - Railhead Park	1,130	<b>1,249</b>	<b>1,599</b>
Restroom Supplies - Overlook Park	1,189	<b>1,405</b>	<b>1,453</b>
Restroom Supplies - Placer Hills Park	802	<b>856</b>	<b>800</b>
Restroom Supplies - Rec. Comm Ctr	3,029	<b>3,088</b>	<b>3,381</b>
Restroom Supplies - Reg. Comm. Ctr	2,222	<b>2,535</b>	<b>2,216</b>
Restroom Supplies - CVCC	3,119	<b>3,364</b>	<b>3,104</b>
Sanitation- Regional Park- Port. Toilet	4,810	<b>5,789</b>	<b>4,337</b>
Sanitation- Winchester Park- Port. Toilet	3,396	<b>3,510</b>	<b>4,735</b>
Sanitation- Rec Park ADA Portab	1,169	<b>2,267</b>	<b>0</b>
Sanitation - Reg ADA Pickleball Toilets	3,067	<b>2,489</b>	<b>2,769</b>
Rec Park - Debris Box	16,215	<b>14,458</b>	<b>15,848</b>
Sanitation- Regional Park - Debris	7,304	<b>7,416</b>	<b>6,987</b>
Sanitation- MV Park- Debris	5,188	<b>5,437</b>	<b>5,187</b>



**TOTAL OPERATIONS & SUPPLIES**

	172,977	164,632	172,776
	FY 22-23 Actual	FY 22-23 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	2,135	1,062	1,942
Lighting Reimbursements - Beggs Fld.	(1,536)	(804)	(1,674)
Lights- Rec Park James Field (LL)	4,332	1,031	4,031
Lighting Reimbursements - James Fld.	(2,747)	(2,412)	(2,712)
Lights- Recreation Field (LL)	662	266	626
Lighting Reimbursements - Rec Fld.	(439)	(110)	(450)
Gas/Electric - Rec Comm Ctr	8,487	6,594	6,614
Gas/Electric - Reg Comm Ctr	5,062	5,969	5,119
Gas/Elec. - Chr Vly Comm Ctr	1,323	1,340	1,320
Electric Reimbursements - Chr Vly CC	(1,669)	(1,781)	(1,671)
Gas/Electric - CVCC	6,999	8,208	8,150
Gas/Electric - Recreation Park	9,414	8,343	9,118
Lighting Reimb - Rec Park	36	36	36
Gas/Electric - Reg Park	15,730	16,733	16,558
Lighting Reimbursements - Reg Park	(6,847)	(5,452)	(6,852)
Gas/Electric - Ashford Park	3,738	4,088	3,868
Gas/Elec. - MV Park	5,524	6,638	5,859
Electric - Railhead	4,141	4,795	4,175
Lighting Reimbursements - Railhead	(2,312)	(3,132)	(2,372)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,612	1,853	1,623
Water - Rec Comm Ctr	2,314	2,296	2,306
Water - Reg Comm Ctr	2,338	2,355	2,605
Water - Chr Vly Comm Ctr	1,350	3,204	2,004
Water - CVCC	3,250	4,084	3,534
Water - Recreation Park	4,347	4,667	4,547
Water - Regional Park	9,623	10,195	9,665
Water - Ashford Park	3,963	4,089	3,609
Water - MV Park	15,436	20,384	16,934
Water - Chr Vly Park	3,733	2,622	3,922
Water - Railhead Park	3,578	3,945	3,785
Water - CVCC (Park)	1,751	2,956	2,056
Water - Overlook	6,071	6,362	7,872
Water - Placer Hills Park	5,751	5,369	5,249
Water - Winchester Park	0	0	0
Water - Atwood	3,175	3,395	3,810
Water - Chana Field	13,682	13,682	13,682
Sanitation - Rec Park (Sewer)	9,344	9,811	9,344
Sanitation - Regional Park - (Sewer)	15,858	15,858	15,858
Sanitation - Ashford Park (Sewer)	1,795	1,795	1,795
Sanitation - Railhead (Sewer)	174	183	174
Sanitation - Overlook (Sewer)	736	773	736

Sanitation - CVCC (Sewer)	10,189	10,698	10,189
<b>TOTAL UTILITIES</b>	172,103	181,988	176,984

<b>Professional Services</b>	<b>FY 22-23 Actual Actual to Date</b>	<b>FY 22-23 Budget Budget</b>	<b>Mid Year Budget Revision</b>
Professional Services	5,520	7,086	6,296
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	3,443	7,563	7,563
Atwood - County Admin Coll Fee	280	280	280
<b>Total Professional Services</b>	9,243	14,929	14,139

### Building & Grounds Maintenance

Equipment Rental - F & G	2,236	338	518
District Vehicles Maint - F & G	20,922	32,921	29,911
Irrigation supplies	1,188	2,678	1,278
Maint - Recreation Field	2,268	1,819	2,439
Maint - CV Baseball Field	44	2,017	1,057
Maint - James Field	3,952	2,280	3,900
Maint - Beggs Field	2,531	2,506	2,616
Maint & Repairs - Equipment	35,247	32,173	35,183
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	0	0	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,144	1,157	1,147
Maint - M.V. Tennis/Pickleball Courts	0	0	0
Maint - Recreation Park	33,631	27,345	36,245
Maint - Regional Park	64,796	67,126	62,626
Maint - Ashford Park	12,446	10,942	12,042
Maint - Meadow Vista Park	36,249	20,482	21,892
Maint - Christian Valley Park	4,848	4,621	4,511
Maint - Railhead Park	8,608	5,743	6,703
Maint- CVCC Park	7,280	6,725	7,125
Maint - Overlook Park	11,040	9,901	11,641
Maint - Placer Hills Park	3,738	4,525	3,535
Maint - Pocket Parks	865	864	784
Maint - Mt. Vernon Park	230	233	233
Maint - Winchester Park	1,573	1,815	1,565
Maint - Atwood III	5,788	4,198	5,688
Maint - Shockley	1,504	2,340	1,510
Maint - Bike Park	12,966	13,261	13,831

Maint - Ashley dog park	6,087	5,343	6,043
Maint - Recreation Comm Ctr	9,636	17,042	8,702
Maint - Regional Comm Ctr	8,850	16,740	9,480
Maint - Christian Valley Comm Ctr	4,149	4,106	4,146
Maint - CVCC	7,222	7,624	15,724
Maint - Overlook Modular	180	118	118
Maint - Regional Tennis/Pickleball Courts	3,708	3,041	3,711
Maint - MV Soccer A Field	83	97	87
Maint - RH Soccer A Field	6,868	5,031	6,121
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	3,743	0	120
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	6,970	5,029	6,229
Maint - Reg Bill Beane Field	11,609	9,210	8,940
Maint - MV Softball Field	353	353	353
Maint - Regional Field B	12,760	9,920	10,280
Maint - Regional Field C	6,696	14,775	14,775
Tree Maint Rec Park	11,000	11,000	11,000
Tree Maint Reg	10,000	10,000	10,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	5,000	10,000	10,000
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	1,500	1,500	0
Tree Maint PH Park	5,000	5,000	5,000
Tree Maint Shockley Park	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	12,650	9,176	11,946
<b>TOTAL MAINTENANCE</b>	<b>414,158</b>	<b>408,115</b>	<b>415,755</b>

FY 22-23

Budget

Budget

Mid Year

Budget Revision

**Salaries/Wages Expenses**

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
Wages - Fac Attend - Rec Park	125,278	132,492	126,492
Wages - Fac Attend - CVCC	47,121	47,271	47,271
Wages - Fac Attend - Reg Park	25,690	31,304	26,604
Wages - Fac Attend - Overlook	240	1,138	138
Wages - Management	181,083	184,278	186,524
Wages - Rec Park	240,555	259,216	247,216
Wages - Reg Park	215,602	215,674	214,474
Wages - Ashford Park	51,113	53,500	50,700
Wages - Meadow Vista Park	61,087	63,400	61,800
Wages - CV Comm Ctr	7,936	9,170	9,170
Wages - Railhead Park	17,853	18,050	18,050
Wages - CVCC	20,268	18,300	20,183
Wages - Overlook Park	19,584	19,950	20,575

Wages - Placer Hills Park	20,101	<b>20,850</b>	<b>20,850</b>
Wages - Pocket Parks	9,309	<b>8,100</b>	<b>9,280</b>
Wages- Mt. Vernon Park	839	<b>839</b>	<b>839</b>
Wages - Winchester Park	5,164	<b>6,900</b>	<b>8,500</b>
Wages - Atwood	4,736	<b>5,670</b>	<b>4,770</b>
Wages - Shockley	4,783	<b>6,600</b>	<b>4,378</b>
Wages - Other Projects	2,019	<b>710</b>	<b>4,610</b>
Wages - Special Events	7,605	<b>5,850</b>	<b>6,615</b>
Wages - Uniform Allowance	10,548	<b>13,107</b>	<b>10,807</b>
	<b>1,078,514</b>	<b>1,122,369</b>	<b>1,099,846</b>
			<b>1,088,640</b>
			<b>11,206</b>

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
ER -Taxes - F & G (7.65%)	86,641	<b>90,706</b>	<b>88,000</b>
Employment Expense - F & G	2,540	<b>3,547</b>	<b>2,647</b>
Fingerprinting Exp. - F & G	267	<b>403</b>	<b>303</b>
Benefits Expense - F & G	243,638	<b>250,291</b>	<b>250,831</b>
Employer Retirement Exp.	86,577	<b>90,445</b>	<b>87,615</b>
Worker's Comp.	63,206	<b>71,861</b>	<b>62,681</b>
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>482,869</b>	<b>507,253</b>	<b>492,077</b>
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,561,383</b>	<b>1,629,622</b>	<b>1,591,923</b>

**Fixed Assets**

Fixed Asset Purchases - F&G	173,678	<b>186,400</b>	<b>306,505</b>
Fixed Asset Purchases - Bureau	0	<b>0</b>	<b>0</b>
Computer Purchases	0	<b>0</b>	<b>0</b>
<b>TOTAL FIXED ASSETS</b>	<b>173,678</b>	<b>186,400</b>	<b>306,505</b>

**Lease Purchase Princ/Interest**

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

**Rent**

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

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
Pond Leak Investigation	40,000	<b>40,000</b>	<b>40,000</b>
Bike Park Fountain, Signage, Traffic	14,999	<b>15,000</b>	<b>15,000</b>
Rec Shop Floor Repairs	20,000	<b>20,000</b>	<b>0</b>



Ashford - Levee Repair and Paving	74,991	75,000	4,750
MV Parking lot Restripe/Reseal	26,995	13,000	27,000
Meadow Vista Playground	96,732	100,000	96,732
Reg - Trail Signs	10,000	10,000	0
Ashford - Retention Wall Investigation	10,000	10,000	10,000
Overlook - Signage	10,000	10,000	10,000
Railhead - Parking lot reseal	60,000	60,000	0
Energy Efficiency Project	2,535	0	2,535
Tutor Totter Roof	45,000	45,000	55,000
Reg - 24 Acres Construction Docs	182,621	182,637	182,637
CVCC Lock and Door Repair	47,100	50,000	47,100
Overlook Security Camera	0	0	10,000
James Field Re-Wiring	44,722	40,000	44,721
Plumbing Infastructure	50,000	50,000	0
Rec Park Plumbing upgrade	0	0	15,000
MV Park Plumbing upgrade	0	0	15,000
Electrical Infastructure	33,984	34,000	34,000
Overlook Restrooms ADA upgrades	15,000	15,000	15,000
Partitions at Regional Park	0	0	20,000
Wheelchair Swing Project	82,000	82,000	85,000
Rec Playground			
Playground path of travel			
Lockerroom Floor			
Sewerline, back Rec Restrooms			
Mural Maintenance Shop Building			
Regional Comm Ctr painting			
Tennis/Pickleball Courts			
Vault Toilets at Dry Creek Picnic			
Repave Park Drive - Regional			
Railhead - Pump & Filter			
Drinking Fountain Replacements			
<b>Total Capital Improvements (Funded)</b>	866,679	851,637	729,475
<b>TOTAL CAP IMPROVEMENT</b>	866,679	851,637	729,475
<b>TOTAL EXPENDITURES</b>	3,372,297	3,434,127	3,404,727
<b>Total Revenues</b>	1,232,699	1,245,099	1,167,329
<b>Total Expenditures</b>	3,372,297	3,434,127	3,404,727
<b>Contingency Fund 1% of total exp</b>	0	0	0
<b>Restricted reserve for equip repl</b>	0	0	0
<b>Net Gain (Loss)</b>	(2,139,598)	(2,189,028)	(2,237,398)

**Resolution Number 2022-22**

**Before the Governing Board of the  
Auburn Area Recreation and Park District  
County of Placer, State of California**

**ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND**

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

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

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>	
Program Revenue	1,240,244.00
Facility Rentals	191,418.00
	<hr/>
Total Park & Rec. Services Revenue	1,431,662.00
<b>Government Revenues</b>	
Taxes, Governmental Revenue	3,966,719.00
	<hr/>
Total Governmental Revenue	3,966,719.00
<b>Other Revenue</b>	
Interest Revenue	56,647.00
Misc. Revenue	72,243.00
	<hr/>
Total Other Revenue	128,890.00
<b>Donations</b>	
Donations, Grant, In kind	17,620.00
	<hr/>
Total Donation Revenue	17,620.00
<b>TOTAL OPERATING REVENUES</b>	5,544,891.00
<b>Project, Equipment and Reserve Transfer Revenue</b>	
Transfer in from ADA Reserves	15,000.00
Grant Proceeds	182,637.00
Transfer in from Equipment Reserves	347,782.00
Transfer in from Reserves	352,850.00
	<hr/>
Total Project and Equipment Revenue	898,269.00
<b>Park Dedication Revenue</b>	
City Park Dedication Revenue	70,000.00
County Park Dedication Revenue	85,000.00
	<hr/>
Total Park Dedication Revenue	155,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	1,053,269.00
<b>TOTAL REVENUES</b>	<b>6,598,160.00</b>

## EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	238,802.00
Operations & Supplies	497,137.00
Utilities Expense	192,353.00
Professional Expenses	92,717.00
Building & Grounds expense	462,945.00
Property Tax Admin. Fees	76,094.00
Election Cost	41,280.00
Wages & Benefits	3,358,637.00
Equipment and Land Lease	164,589.00
Fixed Assets	64,123.00
Equipment Reserve Expenditures	347,782.00
	<hr/>
<b>Total Operating Expenditures</b>	5,536,459.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	109,196.00
ADA reserve projects	15,000.00
Future Cap Projects	352,850.00
In-Kind & Other Contribution Projects	182,637.00
<b>Total Project Expenditures</b>	<hr/> 659,683.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	85,000.00
<b>Total Park Ded. Project Expenditures</b>	<hr/> 145,000.00
<b>TOTAL EXPENDITURES</b>	<hr/> <b>6,341,142.00</b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<hr/> <b>257,018.00</b>
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	90,000.00
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>22,018.00</b>

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 30th day of September, 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



## **8.2 Cover sheet – Amending 2022/2023 Project List and CIP**

**Auburn Area Recreation and Park District Acquisition and Development Committee September, 2022;  
Board of Directors meeting September, 2022**

### **The Issue**

Shall the Auburn Recreation District amend the existing 2022/2023 Project List and Capital Improvement Project List (CIP) to coincide with the FY 22/23 Budget Revision?

### **Background**

The ARD Board of Directors approved the 2022/2023 Project List and CIP in March, 2022, and amended those documents in June, 2022.

As staff prepared the budget revision for FY 2022/2023, a proposed revision was also made to the 2022/2023 Project List and Five-Year CIP.

A list of those proposed revisions, as well as a spread sheet showing those revisions, is attached. All changes from the previously approved Project List and CIP are noted with corresponding highlights. The main changes to the FY 22/23 Project List are as follows:

- Adding funding for new security cameras at Overlook Park as the existing ones have permanently failed.
- Breaking out the plumbing infrastructure repairs to the appropriate parks. Previously, this work was listed under “Various Parks”. Work on the Regional Park plumbing infrastructure was pushed to the following year (23/24).
- Moved the following projects back one year (to FY23/24). These projects were pushed back due to timing and required resources:
  - Rec shop floor repairs
  - Regional Park kiosks/signage
  - Plumbing infrastructure upgrades
  - Ashford Park levee repairs and paving (some minor work has been completed)
  - Railhead Park parking lot repair/reseal
- The remainder of the changes were updates on the costs or moving the funding from one source to another

The main changes to the FY 23/24 Project List (next year’s project list) are as follows:

- Moved projects from FY 22/23 as noted
- Added installing emergency exit gates at Sierra Pool
- Added installing a concrete “mow strip” around the PH Pool fence (per Placer County Health)
- Added installing a shade shelter at the Regional Park south-end picnic tables

**District Policy, Section H states:**

3. Project List: The yearly Project List may include all funded items from that Fiscal Year's Capital Improvement Plan plus all planned General Fund projects costing an estimated \$5,000 or more. The Project List may be amended throughout the year if a project is identified after the creation and approval of the list. The Project List should be presented to the Board for approval by May of each Fiscal Year.

**Recommendation for Board of Directors**

The A&D Committee sent a positive recommendation to the Board to direct staff to continue to or begin preliminary work and provide appropriate environmental analysis of the projects on the proposed amended FY 22/23 Project List, and approve the Five-Year Plan Update.

**Alternatives Available**

1. Bring this item back to a subsequent A&D Committee meeting.

**Fiscal Impact**

The estimated costs and proposed funding for each project are included on the project list.

**Attachments**

FY 2022/2023 Project List and CIP - PROPOSED

FY 2022/2023 Project List and CIP - EXISTING

Auburn Recreation District Five Year Project List

Project List

Yellow = updated number or new project to list

2022/2023

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	COVID Relief Funds
<b>Recreation Park</b>									
Driveway valve box repair	2,500		2,500						
Wheelchair Swing	85,000					25,000	59,000	1,000	
Plumbing infrastructure repairs	15,000								In-Process
Rec Mod courtyard repairs	20,000			20,000					
Day Camp mod #1 roof repair	15,000								
James Field wiring	94,721	50,000	44,721		-60,000				In-Process
<b>Meadow Vista items</b>									
Parking lot reseal; path repairs	53,409	26,414			26,995				Complete
New playground	96,732		36,732		-40,000	60,000			Complete
Plumbing infrastructure repairs	15,000								Complete
<b>Regional Park/Marriott Meadows</b>									
Marriott Meadows construction docs & related work	182,637								
Pond leak investigation	40,000				40,000			182,637	In-Process
New partitions for restrooms	19,595		19,595		-20,000				In-Process
<b>Ashford Park</b>									
Levee Repairs and paving	4,750				4,750				In-Process
Retaining wall investigation	10,000				10,000				In-Process
<b>Overlook Park</b>									
Interpretive Signage (2 x 55K)	10,000								
Restroom ADA Upgrades	15,000			15,000					
New security cameras	10,000				10,000				
<b>Winchester Park</b>									
Booster pump/filter replacement	25,000								25000 equipment reserve
<b>Christian Valley Park</b>									
Tutor Totter Roof	55,000				55,000				
<b>Auburn Elementary</b>									
Discovery Club mod roof repair	15,000								15,000
<b>Canyon View Community Center</b>									
Lock and door repair	47,100								47,100 In process
<b>Auburn Bike Park</b>									
Various (fountain, signage, traffic control)	15,000				15,000				
<b>Various Parks</b>									
Electrical upgrades	34,000								34,000 In-Process
<b>TOTAL</b>	<b>880,444</b>	<b>0</b>	<b>103,548</b>	<b>15,032</b>	<b>191,745</b>	<b>85,000</b>	<b>59,000</b>	<b>183,637</b>	<b>141,100</b>
<b>Estimated Balance Remaining</b>			<b>15,032</b>	<b>597,624</b>	<b>473,375</b>	<b>177,495</b>	<b>0</b>	<b>173,874</b>	

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: Funding for Marriott Meadows from State grant

*Proposed*

Auburn Recreation District Five Year Project List

Project List

2023/2024

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Mt. Vernon sale proceeds	COVID Relief Funds
<i>Recreation Park</i>										
Splash Pool repair	50,000		20,000		30,000					0
North (Front) Playground	120,000					120,000				0
North Playground, Path of Travel	30,000					30,000				0
Locker room Floor	25,000				25,000					0
Replace sewer line, back restroom	30,000									30,000
Sierra Pool deck expansion joint repair	15,000									15,000
Painting/mural maintenance shop building	3,000				3,000					0
Emergency exit gates at Sierra Pool	15,000									15,000
Rec Shop Floor Repairs	50,000				50,000					0
<i>Meadow Vista Items</i>										
PH Pool fence mow strip	25,000				25,000					0
<i>Regional Park</i>										
Breezeway Painting	40,000		20,000		20,000					0
Tennis/pickleball courts surfaces	200,000				200,000					0
Marriott Meadows Development	3,427,077					445,000		2,567,077	415,000	0
New vault toilet, Dry Creek end	45,000					22,000				23,000
Repave Park Dr.	30,000									30,000
Shade structures at south-end picnic tables	50,000									50,000
Kiosks/signage	10,000		10,000							0
Plumbing infrastructure upgrades	20,000									20,000
<i>Astford Park</i>										
Levee Repairs and paving	4,750				70,250					0
<i>Railhead Park</i>										
New pump and filter	50,000									50,000 equipment reserve
Parking lot repair/reseal	60,000				60,000					0
<i>Various Parks</i>										
Drinking fountain replacement	35,000									35,000
<b>TOTAL</b>	<b>4,030,077</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>483,250</b>	<b>467,000</b>	<b>150,000</b>	<b>2,567,077</b>	<b>415,000</b>	<b>153,000</b>
<b>Estimated Balance Remaining</b>				<b>20,032</b>	<b>139,374</b>	<b>56,375</b>	<b>37,495</b>	<b>80,000</b>	<b>0</b>	<b>20,874</b>

Proposed

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

# Auburn Recreation District Five Year Project List

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. Mit.	City Mit.	Grants	In Kind
<i>Meadow Vista Park</i>									
Pond-island-renovation									
<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-mucking									
Canal Repair	40,000				40,000				
<i>PB court crack repair</i>									
<b>TOTAL</b>	206,500	0	3,000	18,500	80,000	105,000	0	0	0
<b>Estimated Balance Remaining</b>			6,532	84,374	1,375	47,495	80,000		

Postponed

100,000

100,000

Proposed

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

Yellow = updated number or new project to list

Project List

2022/2023

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	COVID Relief Funds
<p>30,032 789,369 550,376 230,495 183,637 314,074</p>									
Recreation Park									
Driveway valve box repair	2,500		2,500						
Wheelchair Swing	85,000								
flec Shop Floor Repairs	50,000				50,000		59,000	1,000	
Rec Mod courtyard repairs	20,000				20,000				
Day Camp mod #1 roof repair	15,000								
James Field wiring	100,000	40,000			60,000				15,000
Meadow Vista Items									
Parking lot reseal; path repairs	39,414	20,414			13,000				
New playground	100,000				40,000	60,000			
Regional Park/Marriott Meadows									
Marriott Meadows construction docs & related work	182,837							182,837	
Kiosk/signage	10,000	10,000							
Pond leak investigation	40,000				40,000				
New partitions for restrooms	20,000				20,000				
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								
Restroom ADA Upgrades	15,000			15,000	10,000				
Railhead Park									
Parking lot repair/resal	80,000				60,000				
Winchester Park									
Booster pump/filter replacement	25,000								
Christian Valley Park									
Tular Totter Roof	55,000				55,000				
Auburn Elementary									
Discovery Club mod roof repair	15,000								
Canyon View Community Center									
Lock and door repair	50,000								15,000
Auburn Bike Park									50,000
Various (lights, signage, traffic control)	15,000				15,000				
Various Parks									
Plumbing infrastructure upgrades	50,000								50,000
Electrical upgrades	34,000								34,000
TOTAL	1,078,551	0	12,500	15,000	408,000	85,000	59,000	183,637	104,000
Estimated Balance Remaining				15,032	321,369	473,375	177,495	0	150,974

250000 equipment reserve

Approved Town Board  
Christina Panabdo

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: Funding for Marriott Meadows from State grant  
 \*Note: Placer County to use approx. \$350,000



Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Project List

2023/2024

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	City, MIL	City MIL	Grants	Mt. Vernon sale proceeds	COVID Relief Funds
<i>Recreation Park</i>										
Splash pool repair										0
North (Front) Playground	50,000		20,000		30,000					0
North Playground, Path of Travel	120,000					120,000				0
Locker room floor	30,000					30,000				0
Replace sewer line, back restroom	25,000				25,000					0
Sierra Pool Deck expansion joint repair	30,000									30,000
Painting/mural maintenance shop building	13,000									13,000
<i>Regional Park</i>										
Hiwayway Painting	3,000				3,000					0
Tennis/pickleball courts surfaces	40,000		20,000		20,000					0
Marriott Meadows Development	200,000				200,000					0
New vault toilet, Dry Creek end	3,427,077					445,000	2,567,077	415,000		0
Repave Park Dr.	45,000					22,000				23,000
<i>Railhead Park</i>										
New pump and filter	30,000									30,000
<i>Various Parks</i>										
Drinking fountain replacement	50,000									50,000 equipment reserve
TOTAL	3,938,077	0	40,000	0	278,000	487,000	150,000	2,567,077	415,000	35,000
Estimated Balance Remaining				20,032	68,369	56,375	37,405	80,000	0	19,974

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: Placer County to use approx. \$350,000

Approved  
 2023/2024  
 City of Auburn

# Auburn Recreation District Five Year Project List

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. Mit.	City Mit.	Grants	In Kind
Meadow Vista Park									
Pond-island-renewation									
Regional Park									
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-making									
Canal Repair	40,000				40,000				
PB court crack repair									
<b>TOTAL</b>	206,500	0	3,000	18,500	80,000	105,000	0	0	0
<b>Estimated Balance Remaining</b>			6,532	13,369	1,375	47,495	80,000		0

Postponed

100,000

100,000

- 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

Existing  
Paperwork  
Temporary

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

**2025/2026**

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Regional Park</i>									
Walking pathway extension, Dry Creek	265,000								
<b>TOTAL</b>	265,000	0	0	25,032	93,369	106,375	47,495	80,000	0
<b>Estimated Balance Remaining</b>				25,032	93,369	106,375	47,495	80,000	0

Postponed

265,000

*Approved  
TWP  
2/27/20*

- 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

## 8.3 Cover Sheet - Amendment of the Obsolescence List

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

### The Issue

Shall the Auburn Recreation District (District) amend the existing 2022/2023 Obsolescence List (Equipment Reserves)?

### Background

The current Obsolescence List was approved in February 2022 and again the Board approved updates in June, 2022. The District's needs have changed and are reflected in the Mid-year Budget. These changes are outlined below:

- The **Ventrac Kubota D902 Mower** incurred a **\$5,000** increase in price. The Board approved this change and is now reflected on the revised Obsolescence List.
- The **Dump Trailer** was budgeted for **\$20,000** and came in at **\$18,627**. We are adjusting for those savings.
- The **Regional Park Varsity Gym Scoreboard** is expected to cost an additional **\$2,561** for installation.
- The District's **Water Heater** needs to be replaced in the Sierra Pool Showers. The estimate for that unit is **\$31,000**.
- The **Jacobsen Mower** has been moved forward to the 2022-2023 fiscal year. Replacement parts are very difficult to acquire. This will mean a replacement mower will need to be purchased to keep the District's lawns kept up. **\$100,000** is budgeted through our replacement plan.

### Recommendation for the Board of Directors

The Finance Committee forwards the updated Obsolescence List for FY 2022/23 list to the consent calendar for Board Review and approval with a positive recommendation.

### Fiscal Impact

The fiscal impact from these additional asset purchases is \$139,934 for FY 2022/2023. These assets will be funded through the Equipment Reserves. Some Assets were re-allocated to future years to allow for these expenses.

### Attachment

Updated 5-year Obsolescence List (2022/2023), highlights show the proposed changes for this fiscal year.

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance								
<b>Vehicles</b>							833,959	0
2000 F450 van 18658 unit #22	2005	\$15,000	15	2017	2022	\$75,000	\$75,000	
2022 18' Trailer	2022		20			\$15,200	\$15,200	
<b>Gators</b>								
John Deere Gator	2011	\$9,016	11	2022	2022	\$21,000	\$21,000	
<b>Mowers</b>								
Ventrac Kubota D902 (Replaced Grasshoper)	2007	\$18,541	15	2022	2022	\$47,678	\$47,678	
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2033	\$100,000	\$100,000	
<b>Heat &amp; Air Units</b>								
Recreation Park Modular #2 HVAC	unk		18	2016	2022	\$11,375	\$0	
Auburn El Modular #2 HVAC	unk		18	2018	2022	\$11,375	\$0	
Regional Restroom/Office Heater #27	1991	unknown	18	2006	2022	\$16,646	\$0	
<b>Facilities</b>								
15 - Replacement folding chairs								360
10 - 6' Tables								\$690
<b>Pools</b>								
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,900	5,900	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	8		2022	4,257		4,257
Sierra Pool Transformer	2022		10		2022	9,509		9,509
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2022	\$915	\$0	\$915
PH Pool Sweep	2022		8		2022	\$5,886	\$5,886	
Sierra Pool Sweep	2013	4,860	8	2018	2022	6,391	\$6,391	
Sierra Pool Cover	2018	\$7,529	4	2023	2023	\$13,377	\$0	\$13,377
Sierra Pool Lane Lines (?)	2022		10		2022	5,000	\$5,000	\$5,000
Water Heater for Sierra Pool Lockeroom	2022				2023	\$31,000	\$31,000	
<b>Grounds Equipment</b>								
Dump Trailer			20		2022	\$18,627	\$18,627	
<b>Rec Equipment</b>								
Regional Park Varsity gym scoreboard	2007	3,053	15	2022	2022	\$6,883	\$0	\$6,883
<b>Pumps</b>								
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2022		\$25,000	
<b>TOTAL</b>							351,682	40,991
Estimated Balance Remaining								482,277

## Auburn Recreation District Park Obsolescence List

2023/2024

### FUNDING SOURCE

Estimated balance		602,277										0		
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	General Fund						
<b>Vehicles</b>														
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2023	\$40,000	\$40,000							
<b>Gators</b>														
Gator Cart #6	2012	9,200	10	2022	2023	21,000	\$21,000							
<b>Facilities</b>														
Rec Park offices carpet (600 sq.ft. est) <b>REC</b> only	2006		12	2018	2023	\$3,400	\$3,400							
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2023	13,365	13,365							
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018	2023	\$4,000	\$4,000							
15 - Replacement folding chairs														372
<b>Heat &amp; Air Units</b>														
Overlook Modular Bard HVAC	Unkown	\$5,000	15	2023	2023	\$7,000	\$7,000							
Rock Creek Bard HVAC	Unk	5,000	15	2022	2023	\$7,000	\$7,000							
<b>Grounds Equipment</b>														
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$7,175	\$7,175							
Advance 320 Floor Scrubber	1992	\$4,000	32	2022	2024	8,480	\$8,480							
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$0	\$3,046						
<b>Pools</b>														
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952						
<b>Pumps</b>														
RH VFD/Filter for Pond Pump				(Moved from 2022-2023)										
<b>Facilities</b>														
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022	2023	6,863	\$0	\$6,863						
<b>Rec Equipment</b>														
<b>TOTAL</b>														
Estimated Balance Remaining							156,420	11,233						
							445,857							



# Auburn Recreation District Park Obsolescence List

2024/2025

## FUNDING SOURCE

Estimated balance										565,857	0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund			
<b>Vehicles</b>											
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2024	34,150	\$34,150				
<b>Gators</b>											
John Deere Gator #1	2013	\$8,080	10	2023	2024	\$21,000	\$21,000				
<b>Mowers</b>											
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$4,863	\$0	\$4,863			
<b>Pools</b>											
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$990	\$0	\$990			
<b>Facilities</b>											
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2024	\$3,335	\$0	\$3,335			
15 - Replacement folding chairs											
10 - 6' Tables											
<b>Grounds Equipment</b>											
Turfco top dresser	2005	11,779	17	2022	2024	\$18,788	\$18,788				
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$3,353	\$0	\$3,353			
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315	13,315				
Front Loader for Kubota	2005	4,440	25	2025	2025	\$8,500		\$8,500			
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725	\$22,725				
<b>Rec Equipment</b>											
Regional Shade Structure -pickleball	2011	3,556	10	2021	2024	\$4,800	\$0	\$4,800			
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2024	\$4,024	\$0	\$4,024			
<b>Pumps</b>											
Recreation Park irrigation pump/motor (rebuilit '19)	2006	\$4,600	8	2014	2024	\$50,000	\$50,000				
<b>Heat &amp; Air Units</b>											
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$15,000	\$15,000				
<b>TOTAL</b>											
<b>Estimated Balance Remaining</b>							<b>174,978</b>	<b>30,988</b>			
							390,879				



## Auburn Recreation District Park Obsolescence List

2025/2026

### FUNDING SOURCE

Estimated balance		Orig		New		520,879		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund	
<b>Vehicles</b>									
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2025	\$40,000	\$40,000		
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2025	\$40,000	\$40,000		
<b>Gators</b>									
John Deere Gator #2	2013	\$8,080	10	2023	2025	\$22,000	\$22,000		
Gator Cart #5	2012	9,200	10	2022	2025	21,000	\$21,000		
<b>Mowers</b>									
<b>Facilities</b>									
15 - Replacement folding chairs									399
<b>Heat &amp; Air Units</b>									
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$15,000	\$15,000		
Rec building - cust serv. HVAC	2008	\$6,038	18	2026	2026	\$12,000	\$12,000		
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,000		\$6,000	
<b>Pools</b>									
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$66,106	\$66,106		
Sierra Pool Lift						\$10,000		\$10,000	
Sierra Pool Umbrella #2 of 3	2012	807	7	2025	2025	\$1,029	\$0	\$1,029	
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026	\$4,500	\$0	\$4,500	
<b>Rec Equipment</b>									
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2023	\$7,685	\$0	\$7,685	
<b>TOTAL</b>							216,106	29,613	
<b>Estimated Balance Remaining</b>							304,773		

**Auburn Recreation District Park Obsolescence List**

**2026/2027**

**FUNDING SOURCE**

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	FUNDING SOURCE	
									434,773	0
Estimated balance										
<b>Vehicles</b>										
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2026	\$49,500	\$49,500			
2013 F-150 vin 11453 unit	2013	\$19,559	13	2026	2027	\$42,000	\$42,000			
<b>Gators</b>										
John Deere Gator w/lift (114178589)	2015	\$9,668	10	2025	2026	22,000	\$22,000			
<b>Mowers</b>										
<b>Facilities</b>										
15 - Replacement folding chairs										413
10 - 6' Tables										\$789
<b>Heat &amp; Air Units</b>										
Rec building - lobby HVAC	2008	\$9,000	19	2027	2027	\$15,000	\$15,000			
Rec building - Women's Restroom Heater	2008	\$2,000	19	2027	2027	\$6,000	\$0			\$6,000
Regional Facility Attendant office HVAC	2008	\$8,000	19	2027	2027	\$15,000	\$15,000			
<b>Camera Systems</b>										
Regional Security Cameras (Dry Creek)	2017	12,494	10	2027	2027	\$20,000	\$20,000			
Overlook Security Cameras	2017	6,790	10	2027	2027	\$12,000	\$12,000			
<b>Pumps</b>										
<b>Pool Equipment</b>										
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$0			\$4,352
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0			\$1,070
Sierra Pool Cover	2022	13,377	4	2026	2026	14,700	14,700			
<b>TOTAL</b>										
<b>Estimated Balance Remaining</b>							<b>175,500</b>		<b>259,273</b>	<b>12,624</b>

## **8.4 Cover Sheet – Purchase of a new water heater at Recreation Park Community Center**

**Auburn Area Recreation and Park District Finance Committee September, 2022; Board of Directors meeting, September, 2022**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve the purchase of a new water heater for the showers and bathrooms at the Recreation Park Community Center?

### **Background**

The water heater for the Recreation Park Community Center locker rooms (showers and sinks) was installed in 2010. It was repaired 3 years ago, and this year two attempts to repair again have failed. Multiple plumbers have informed ARD staff that it needs to be replaced.

Staff has received bids from three different plumbers to replace the water heater. Most of the quotes are for like-for-like replacements, or to replace it with a slightly smaller unit. One quote is to replace the existing water heater with a tankless version.

Staff is recommending using the tankless version.

### **Recommendation**

The Finance Committee sent a positive recommendation to authorize staff to purchase and install a tankless water heater, as described in the Water Heater Pros bid, for an amount not exceed \$24,000.

### **Fiscal Impact**

The quoted price is \$20,558. This quote is now 2 months old, so the price may increase. ARD will also have to pull a permit for this work, which will involve permitting and inspection fees.

Funding for this purchase will come from ARD's Equipment Replacement Reserve, which currently has \$833,958

### **Attachments**

Quote and information from Water Heater Pros

Quote from Waterheaterman, Inc.

Quote from ABT Plumbing and Electric



**Water Heater Pros**

Auburn Recreation & Park District  
 123 Recreation Dr  
 Auburn, CA 95603

(530) 537-4556  
 sconners@auburnrec.com

ESTIMATE  
 08/21/2012

BY  
 Eric August 21, 2012

CONTACT  
 11367 Trade Center Drive, Suite 130  
 Rancho Cordova, CA 95742

(916) 344-4500  
 info@waterheaterpros.com

**ESTIMATE**

**AO Smith Cyclone 119 Gallon / 399,000 BTU**

AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial	\$26,588.00
AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial	\$26,588.00

Model = RFD-119

119 Gallon Ultra Low Nox Heavy Duty Commercial AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial  
 We are pleased to provide you with this estimate for the replacement of your existing water heater with a new and highly efficient AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial water heater. This unit is a high quality and reliable unit that will provide you with many years of hot water.

- All parts and labor are included in price
- Delivery and installation
- Copper piping and copper fittings
- Tall valve and piping
- Expansion tank installation
- Gas and gas valve
- Flue vent material, connector, and venting
- Gas vent piping
- Pipes and labor near water heater
- Complete system installation and testing
- Labels for temperature labels on gas venting pipes
- 1 year labor warranty
- 3 year manufacturer warranty
- Commercial quality permit fees

*Like for like*

Subtotal	\$26,588.00
Tax (City of Sacramento 8.75%)	\$0.00
<b>Total</b>	<b>\$26,588.00</b>

**AO Smith Cyclone 100 Gallon / 250,000 BTU**

AO Smith Cyclone 100 Gallon / 250,000 BTU Ultra Low Nox Heavy Duty Commercial	\$22,588.00
AO Smith Cyclone 100 Gallon / 250,000 BTU Ultra Low Nox Heavy Duty Commercial	\$22,588.00

Model # BTH - 250

100 gallon 3 year commercial manufacturer warranty. Tankless 150,000 BTU per serving tankless duty high efficiency water heater with a new long-lasting heavy duty high efficiency water heater. We supply AO Smith a well respected professional brand to insure you get many years of trouble-free operation.

- All parts included and installed to code
- Delivery and recycle old water heater
- Copper piping and copper fittings
- T&P valve and piping
- Expansion tank and piping
- Gas piping and valve
- Pipe with meter and connect to existing
- Connect electric 110v
- Pipe and labor near water heater
- Commercial A-rated condensation separator to protect water quality and improve 21 technicians labor based on prevailing wages
- 1 year labor warranty
- 3 year manufacturer warranty
- Commercial building permit included

Subtotal	\$22,588.00
Tax (City of Sacramento 8.75%)	\$0.00
<b>Total</b>	<b>\$22,588.00</b>

**Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each**

Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each Ultra Low Nox Tankless

100 \$20,588.00

**\$20,588.00**

Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each Ultra Low Nox Tankless

3 Tankless Navien NPE - 240A 2 14.6 GPM 5 year commercial manufacturer warranty. Replace the existing heavy duty non efficiency water heater with a new long-lasting super high efficiency tankless water heaters. We supply Navien a well respected professional brand to insure you get many years of trouble-free operation.

- All parts included and installed to code
- Plumbing done refer to tankless system
- Tankless optional piping refer to existing plumbing
- Delivery and recycle old water heater
- Copper piping and copper fittings
- T&P valve and piping
- Expansion tank and piping
- Gas piping and valve
- Pipe with meter and connect to existing
- Connect electric 110v
- Pipe and labor near water heater
- Commercial A-rated condensation separator to protect water quality and improve 21 technicians labor based on prevailing wages
- 1 year labor warranty
- 5 year manufacturer warranty
- Commercial building permit included

*Tankless*

Subtotal	\$20,588.00
Tax (City of Sacramento 8.75%)	\$0.00
<b>Total</b>	<b>\$20,588.00</b>

Thank you for the opportunity to serve you, Enjoy Hot Water Tonight!



### CYCLONE® Mxi MODULATING

#### MODULATING BURNER ADVANCES THE CYCLONE TO HIGHER LEVELS OF EFFICIENCY

The full line of A. O. Smith Cyclone Mxi condensing water heaters has been designed to provide years of dependable service and feature industry leading technology. Models are available from 120,000 to 500,000 Btu/h and all deliver thermal efficiencies of 95% and higher. The unique helical coil heat exchanger limits weld joints for optimal service life while maximizing heat transfer.

Cyclone is the industry leader in high efficiency commercial water heating. The current Mxi modulating models adjust firing rate to the specific demand further increasing efficiency and money savings.

#### INTELLIGENT CONTROL SYSTEM WITH TOUCH SCREEN DISPLAY AND ICOMM CONNECTIVITY ONBOARD\*

- Exclusive A. O. Smith designed color touch display control system
- Provides detailed water heater status information
- Precise temperature control adjustable from 90 to 180 degrees
- Built-in diagnostics
- Run history information
- \*Cyclone Mxi models manufactured March 1, 2018 to present come standard with iCOMM Wi-Fi connectivity onboard. Remotely monitor and adjust the water heater via the A. O. Smith app. No charge connectivity using Wi-Fi or Ethernet connection.
- Intelligent Demand Response (IDR) feature senses large water draws and automatically adjusts the differential setpoint. This feature increases the hot water available when it is needed the most.

#### SUBMERGED COMBUSTION CHAMBER, WITH HELICAL HEAT EXCHANGER COIL

- Positioned in center of tank, surrounded by water to virtually eliminate radiant heat loss from chamber
- Direct spark ignition
- Spiral heat exchanger keeps hot burner gases swirling, uses centrifugal force to maximize efficiency of heat transfer to water in tank
- Spiral heat exchanger reduces lime scale from forming on water-side surfaces, which maintains energy efficiency over time

#### POWERED ANODES STANDARD ON ALL MODELS

- Provides long-lasting tank protection in varying water conditions

- Powered anodes are non-sacrificial
- Automatically adjusts output needed to properly protect the tank

#### PERMAGLAS® ULTRA COAT™ GLASS LINING

- Glass coating is applied using a liquid slush coating technique to ensure uniform coating
- Heat exchanger coil is glassed both externally and internally for optimum protection

#### MECHANICAL VENTING VERSATILITY

- Conventional power venting or direct venting
- Vents vertically or through a sidewall
- Front located exhaust and condensate connections allow for easy install and access
- Vents with low cost PVC Schedule 40 intake and exhaust pipe. Approved for optional CPVC Schedule 40, Polypropylene and AL29-4C stainless steel vent materials
- Direct-vent intake and exhaust pipe can terminate separately outside building or through single opening, using concentric vent assembly
- Canadian installations require ULC S636 PVC/CPVC, ULC S636 Polypropylene and AL29-4C stainless steel pipe for intake and exhaust

#### HIGH EFFICIENCY MODULATING PRE-MIX POWERED BURNER

- Down-fired pre-mix burner provides optimum efficiency and quiet operation
- Top-mounted burner position prevents condensation from affecting burner operation

#### 3-YEAR LIMITED TANK / 1-YEAR LIMITED PARTS WARRANTY

- For complete warranty information, consult written warranty or go to [hotwater.com](http://hotwater.com)



BTH-120(A) THROUGH BTH-500(A)

MODEL SHOWN:

BTH-199(A) SERIES 300/301





# Commercial Gas Water Heaters

## OTHER FEATURES:

### SPACE-SAVING DESIGN FOR INSTALLATION FLEXIBILITY

- Easy-to-remove top cover for convenient access to serviceable parts
- 0" installation clearances on sides and rear, 1-1/2" installation clearance on top
- Handhole cleanout allows easy access to tank interior for cleaning
- 0" clearance to combustibles, approved for installation on combustible floors

## CODES AND STANDARDS

- CSA certified and ASME rated T&P relief valve
- Maximum hydrostatic working pressure: 160 psi
- All models are design certified by Underwriters Laboratories (UL), Inc., to ANSI Z21.10.3 - CSA 4.3 Standards
- Meets the thermal efficiency and standby loss requirements of the U.S. Department of Energy and current edition ASHRAE/IES 90.1
- Design Certified by Underwriters Laboratories to NSF standard 5 for 180°F (62°C) water
- Complies with SCAQMD Rule 1146.2 and other Air Quality Management Districts with similar requirements for ultra low-NOx emissions
- ASME tank construction optional on 120-500 model sizes

## VENT REQUIREMENTS FOR BTH 120(A) - 250(A)

Number of 90° Elbows Installed	3 Inch Pipe	4 Inch Pipe
	Maximum Feet (Meters)	Maximum Feet (Meters)
One (1)	45 feet (13.7 meters)	115 feet (35 meters)
Two (2)	40 feet (12.2 meters)	110 feet (33.5 meters)
Three (3)	35 feet (10.7 meters)	105 feet (32 meters)
Four (4)	30 feet (9.1 meters)	100 feet (30.5 meters)
Five (5)	N/A	95 feet (29 meters)
Six (6)	N/A	90 feet (27.4 meters)

## VENT REQUIREMENTS FOR BTH 300(A) - 500(A)

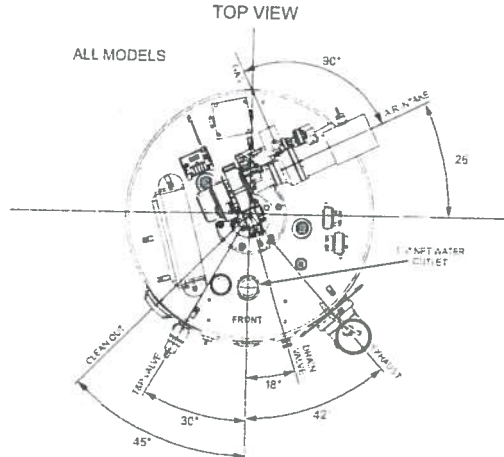
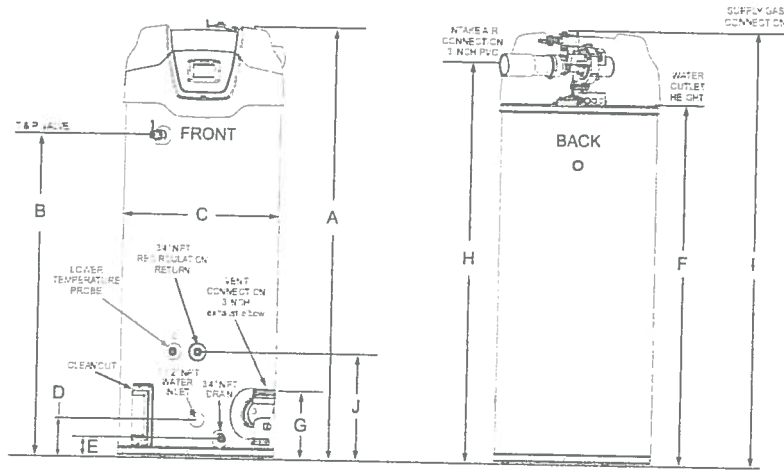
Number of 90° Elbows Installed	4 Inch Pipe	6 Inch Pipe
	Maximum Feet (Meters)	Maximum Feet (Meters)
One (1)	65 feet (19.8 meters)	115 feet (35 meters)
Two (2)	60 feet (18.2 meters)	110 feet (33.5 meters)
Three (3)	55 feet (16.8 meters)	105 feet (32 meters)
Four (4)	50 feet (15.2 meters)	100 feet (30.5 meters)
Five (5)	45 feet (13.7 meters)	95 feet (29 meters)
Six (6)	40 feet (12.2 meters)	90 feet (27.4 meters)

## GAS PRESSURE REQUIREMENTS

Model Number	Manifold Pressure		Minimum Supply Pressure		Maximum Supply Pressure	
	Natural Gas	Propane Gas	Natural Gas	Propane Gas	Natural Gas	Propane Gas
BTH-120(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-150(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-199(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-250(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-300(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-400(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-500(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)

Depending on the installed equivalent length, and/or the number of appliances connected, the supply gas line size may need to be increased beyond the minimum required size.

### BTH 120-250



\* Center line of water outlet on top of the water heaters is approximately 7 inches from the front edge of the water heater

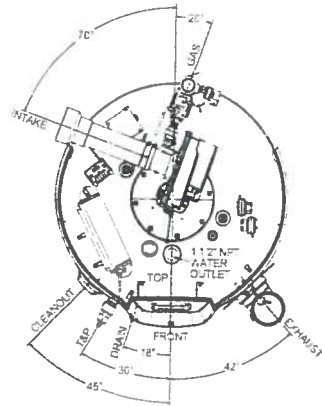
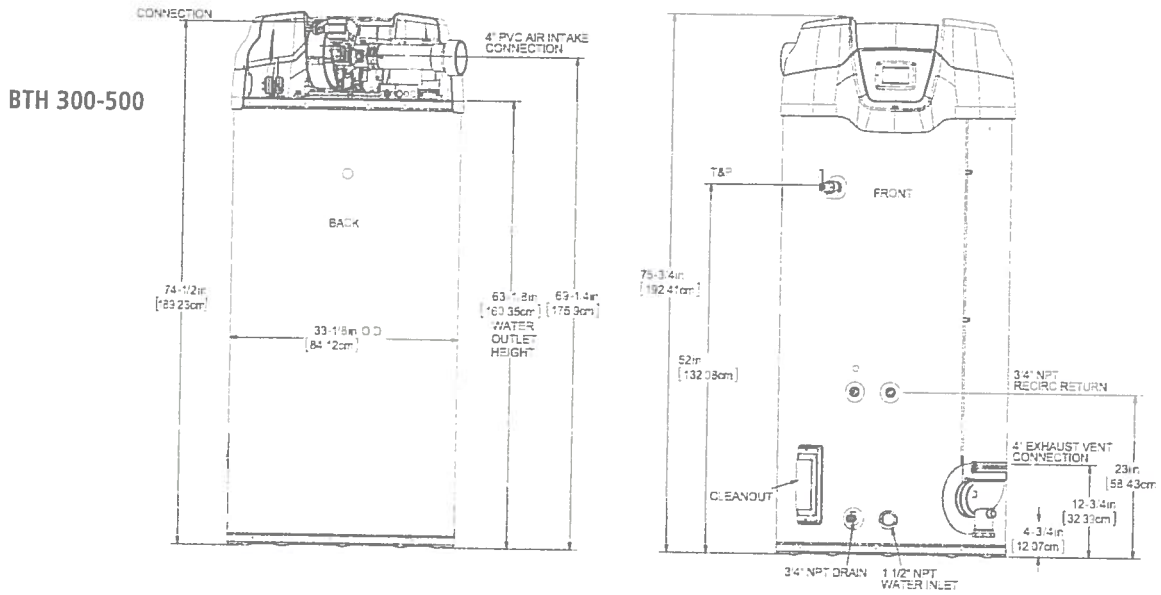
Model Number	Approx. Capacity		Dimensions										lb/kg	Approx. Shipping Weight Std	Approx. Shipping Weight ASME
			A	B	C	D	E	F	G	H	I	J			
BTH-120(A)	Gallons	60	55 1/2	35	27 3/4	6 5/16	3	42 1/4	11 1/4	48 1/2	53 1/2	18 1/4	lb	460	490
	Liters	227	141	88.9	70.5	16	7.62	107.32	28.6	123.2	135.9	46.36	kg	208	220
BTH-150(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251
BTH-199(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251
BTH-250(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251

Electrical characteristics-120V-60Hz A.C., 5.0 A

"A" in model represents ASME construction

Propane gas models available

Dimensions and specifications subject to change without notice in accordance with our policy of continuous product improvement.



Model Number	Approx. Capacity		Dimensions										lb/kg	Approx. Shipping Weight Std	Approx. Shipping Weight ASME
			A	B	C	D	E	F	G	H	I	J			
BTH-300(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387
BTH-400(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387
BTH-500(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387

Electrical characteristics: 120V-60Hz A.C., 5 0 A

"A" in model represents ASME construction

Propane gas models available

Dimensions and specifications subject to change without notice in accordance with our policy of continuous product improvement.





# Commercial Gas Water Heaters

## RECOVERY CAPACITY

Model Number	Type of Gas	Input		Thermal Efficiency
		BTU/HR	kW	
BTH-120(A)	Natural/Propane	120,000	35	95%
BTH-150(A)	Natural/Propane	150,000	44	98%
BTH-199(A)	Natural/Propane	199,900	58	97%
BTH-250(A)	Natural/Propane	250,000	73	96%
BTH-300(A)	Natural/Propane	300,000	88	96%
BTH-400(A)	Natural/Propane	399,900	117	95%
BTH-500(A)	Natural/Propane	499,900	146	95%

Model Number	U.S. GALLONS/HR AND LITRES/HR AT TEMPERATURE RISE INDICATED													
	Approx. Capacity	°F	30°F	40°F	50°F	60°F	70°F	80°F	90°F	100°F	110°F	120°F	130°F	140°F
		°C	17°C	22°C	28°C	33°C	39°C	44°C	50°C	56°C	61°C	67°C	72°C	78°C
BTH-120(A)	60 U.S. Gals.	GPH	461	345	276	230	197	173	154	138	126	115	106	99
	227 Litres	LPH	1743	1308	1046	872	747	654	581	523	475	436	402	374
BTH-150(A)	100 U.S. Gals.	GPH	594	445	356	297	255	223	198	178	162	148	137	127
	379 Litres	LPH	2248	1686	1349	1124	963	843	749	674	613	562	519	482
BTH-199(A)	100 U.S. Gals.	GPH	783	588	470	392	336	294	261	235	214	196	181	168
	379 Litres	LPH	2965	2224	1779	1483	1271	1112	988	890	809	741	684	635
BTH-250(A)	100 U.S. Gals.	GPH	970	727	582	485	416	364	323	291	264	242	224	208
	379 Litres	LPH	3670	2753	2202	1835	1573	1376	1223	1101	1001	918	847	786
BTH-300(A)	119 U.S. Gals.	GPH	1164	873	698	582	499	436	388	349	317	291	269	249
	450.96 Litres	LPH	4405	3304	2643	2202	1888	1652	1468	1321	1201	1101	1017	944
BTH-400(A)	119 U.S. Gals.	GPH	1535	1151	921	767	658	576	512	460	419	384	354	329
	450.96 Litres	LPH	5810	4358	3486	2905	2490	2179	1937	1743	1585	1453	1341	1245
BTH-500(A)	119 U.S. Gals.	GPH	1919	1439	1151	959	822	720	640	576	523	480	443	411
	450.96 Litres	LPH	7263	5448	4358	3632	3113	2724	2421	2179	1981	1816	1676	1556

Recovery capacities are based on AHRI rated thermal efficiencies.  
For ASME Construction add an "A" to the end of the model number ex. BTH-120A.

## STORAGE CAPACITY

Model Number	U.S. Gallons	Liters
BTH 120	60	227
BTH 150	100	379
BTH 199	100	379
BTH 250	100	379
BTH 300	119	450.96
BTH 400	119	450.96
BTH 500	119	450.96

## GAS LINE CONNECTION SIZE

Model	Series	Natural Gas	Propane Gas
BTH 120	300/301	3/4" NPT	3/4" NPT
BTH 150	300/301	3/4" NPT	3/4" NPT
BTH 199	300/301	3/4" NPT	3/4" NPT
BTH 250	300/301	3/4" NPT	3/4" NPT
BTH 300	300/301	1-1/2" NPT	1-1/2" NPT
BTH 400	300/301	1-1/2" NPT	1-1/2" NPT
BTH 500	300/301	1-1/2" NPT	1-1/2" NPT

### OPTIONAL KITS



#### OPTIONAL CONCENTRIC VENT KITS

- BTH-120 - 250 vent kit p/n 100111100
- BTH-300 - 500 vent kit p/n 100113124



#### OPTIONAL LOW PROFILE TERMINATION VENT KITS

- 3" Flush Mount Vent Kit p/n 100187887
- 4" Flush Mount Vent Kit p/n 100187888
- 6" Flush Mount Vent Kit p/n 100187889



#### OPTIONAL CONDENSATE NEUTRALIZATION KITS

- BTH-120-300 kit p/n 100289339
- BTH-400-500 kit p/n 100289340

### COMMON VENTING KITS FOR UP TO 3 WATER HEATERS (ONE KIT PER WATER HEATER REQUIRED)

Kit	Description
100227396	PVC Common Vent Kit, 120 – 250 Models
100223775	PVC Common Vent Kit, 300 – 500 Models
100227395	Polypropylene Common Vent Kit, 120 -250 Models
100223774	Polypropylene Common Vent Kit, 300 - 500 Models

Installations must comply with all national, state and local codes. See kit instructions and corresponding water heater manual for detailed installation instructions and additional information on 50 Feet maximum equivalent length of straight pipe common vent and elbows.

NOTE: Order 1 kit for each water heater. See the Common Vent Kit manual or spec sheet for detailed information.



#### OPTIONAL LEAK DETECTION KIT

- BTH-120 - 500 kit p/n 100302557

### SPECIFICATION

(Natural or Propane) gas water heater(s) shall be A. O. Smith Cyclone Mxi model # \_\_\_\_\_ or equal, minimum 95% thermal efficiency, a storage capacity of \_\_\_\_\_ gallons, an input rating of \_\_\_\_\_ BTUs per hour, a recovery rating of \_\_\_\_\_ gallons per hour (gph) at 100°F rise and a maximum hydrostatic working pressure of 160 psi. Water heater(s) shall: 1. Modulating gas burner that automatically adjusts the input based on demand; 2. Powered anodes that are non-sacrificial and maintenance free; 3. Have seamless glass-lined steel tank construction, with glass lining applied to all water-side surfaces after the tank has been assembled and welded; 4. Meets the thermal efficiency and/or standby loss requirements of the U. S. Department of Energy and current edition of ASHRAE/IES 90.1; 5. Have foam insulation and a CSA Certified and ASME rated T&P relief valve; 6. Have a down-fired power burner designed for precise mixing of air and gas for optimum efficiency, requiring no special calibration on start-up; 7. Be approved for 0" clearance to combustibles.

The control shall be an integrated solid-state temperature and ignition control device with integral diagnostics, graphic user interface, fault history display, and shall have digital temperature readout. No charge connectivity shall be provided allowing for remote viewing and fault notification via app. 1. All models are design certified by Underwriters Laboratories (UL), Inc., according to ANSI Z21.10.3 - CSA 4.3 standards governing storage type water heaters; 2. Meet the thermal efficiency and standby loss requirements of the U. S. Department of Energy and current edition ASHRAE/IES 90.1. Complies with SCAQMD Rule 1146.2 and other air quality management districts with similar requirements for low NOx emissions.

120K-250K BTU Input: For Standard Power Venting: Water heater(s) shall be suitable for power venting using a (3" or 4") \_\_\_\_\_ diameter PVC pipe for a total distance of (50 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of vent piping. For Power Direct Venting: Water heater(s) shall be suitable for power direct venting using a (3" or 4") \_\_\_\_\_ diameter PVC pipe for a total distance of (50 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of vent piping and (50 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of intake air piping.

300K - 500K BTU Input: For Standard Power Venting: Water heater(s) shall be suitable for standard power venting using a (4" or 6") \_\_\_\_\_ diameter PVC pipe for a total distance of (70 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of vent piping. For Power Direct Venting: Water heater(s) shall be suitable for power direct venting using a (4" or 6") \_\_\_\_\_ diameter PVC pipe for a total distance of (70 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of vent piping and (70 ft. or 120 ft.) \_\_\_\_\_ equivalent feet of intake air piping.

Operation of the water heater(s) in a closed system where thermal expansion has not been compensated for (with a properly sized thermal expansion tank) will void the warranty.

For Technical Information, call 800-527-1953. A. O. Smith Corporation reserves the right to make product changes or improvements without prior notice.



# NPE-2 Series Tankless Water Heaters Specification Sheet

## Premium Condensing Tankless Gas Water Heater

- Certified design according to ANSI Z21.10.3 - CSA 4.3 latest standards for both indoor or outdoor installations (with optional Outdoor Vent Kit)
- Compatible with 1/2" gas pipe up to a length of 24 ft\* (\*see Installation Manual for additional information)
- Compatible with 2" PVC vent up to 75 ft\*\* and 150 ft\*\* using 3" PVC vent (\*\*with no elbows)
- Designed for use in Residential and Commercial applications (see below for available models and warranty terms)
- Gas Input Ranges
  - NPE-180A2/S2 - 150,000 to 10,000 BTU/h
  - NPE-210A2/S2 - 180,000 to 12,000 BTU/h
  - NPE-240A2/S2 - 199,900 to 13,300 BTU/h
  - NPE-150S2 - 120,000 to 18,000 BTU/h
- Hot Water Flow Rate Capacity (\*based on 35°F temperature rise)
  - NPE-180A2/S2 8.4 GPM
  - NPE-210A2/S2 10.1 GPM
  - NPE-240A2/S2 11.2 GPM
  - NPE-150 S2 6.8 GPM
- TDR (Turn Down Ratio) up to 15:1
- Dual Primary and Secondary Stainless Steel Heat Exchangers for optimum efficiency and durability

- **Built-In - Advanced Multi-Lines Control Panel** with setup wizard allows adjustment of temperature settings and displays of operating status and error codes
- **ComfortFlow Technology** - "A2" models come included with built-in 0.5 gallon Buffer Tank and Recirculation Pump to provide maximum comfort
- **INTELLIGENT Preheating** - recognizes hot water usage patterns to intelligently provide hot water when needed (optional for "S" models)
- **Temperature Options** - available temperature settings for Residential applications range from 97°F up to 140°F with high temperature Commercial mode capable of up to 185°F

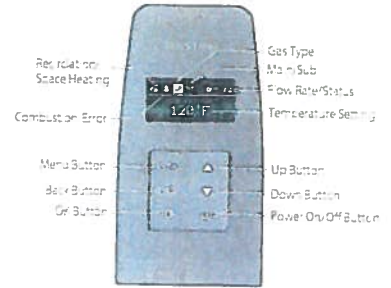
- **Ready-Link Cascade Compatible** for up to 32 units for increased hot water production
- **Common Vent Compatible** - allows for cascade systems to use a single exhaust and/or intake pipe for up to 12 units with the use of the Common Vent Backflow Damper Collar Kit (#30014367A)

- Compatible with **NaviLink Wi-Fi Control** (#PBCM-AS-001)
- **Freeze Protection** - maintains normal operation during freezing ambient temperatures down to -5°F (standard on all models)
- **Uniform Energy Factor Ratings** for NG and LP units
  - NPE-180A2/210A2/240A2 - 0.95 UEF
  - NPE-180S2/210S2/240S2 - 0.96 UEF
  - NPE-150S2 - 0.93 UEF
- Compatible with **Natural Gas (NG) and Propane (LPG)** \*\*\*  
(\*\*\*) requires installation of included Field Conversion Kit by a qualified gas servicer)
- Approved for Installations on **Manufactured Homes**
- Optional **NaviCirc Crossover Valve** Compatible
- Certified by **CSA, NSF 5, AHRI, AB1953 CA Low Lead, SCAQMD** (Rule 1146.2 Type 1 - Complies with 14 ng/J or 20 ppm NOx @ 3% O2)
- **15-Year Heat Exchanger and 5-Year Parts Warranty (Residential)\*\*\*\***  
**8-Year Heat Exchanger and 5-Year Parts Warranty (Commercial)\*\*\*\***  
(\*\*\*) see Navien Limited Warranty)

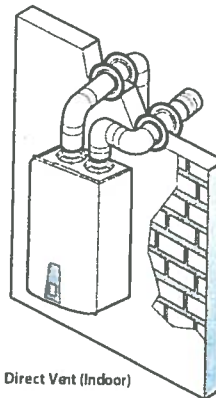
• **Optional accessories** are available (see below)



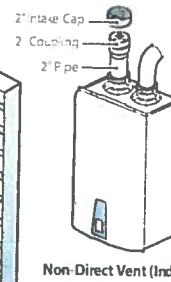
Sleek Design  
Compatible with  
2" PVC and 1/2" Gas Pipe



**Built-In Control Panel  
with Diagnostics**

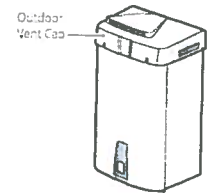


Direct Vent (Indoor)



Non-Direct Vent (Indoor)

### Indoor and Outdoor Venting Options



Non-Direct Vent (Outdoor)

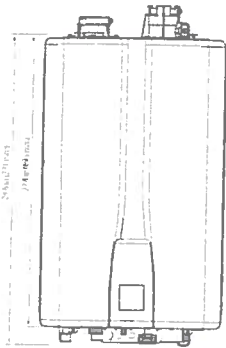


Job Name: \_\_\_\_\_  
 Location: \_\_\_\_\_  
 Engineer: \_\_\_\_\_  
 Wholesaler: \_\_\_\_\_  
 Contractor: \_\_\_\_\_  
 Model No.: \_\_\_\_\_  
 Submitted to: \_\_\_\_\_

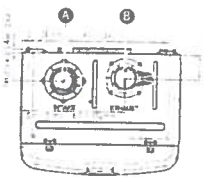
<b>Remote Controller</b> (300227173)	<b>Plumb Easy Valve Set (3.4")</b> (30009323A - Lead Free) (30025812A - for Pipe Cover)	<b>Condensate Neutralizer</b> (GXXX001322 - Single Unit) (GXXX001324 - Up to 6 Units) (GXXX001325 - Up to 16 Units)	<b>Ready-Link Communication Cable</b> (GXXX000546)	<b>Outdoor Vent Kit</b> (30025801A)	<b>External Pump Wire</b> (GXXX001319)	<b>3" Vent Termination Caps and Wall Flanges</b> (GXXX38/38)

Premium Condensing  
Tankless Gas Water Heater

# NPE-2 Series Tankless Water Heaters Specification Sheet



Overhead View

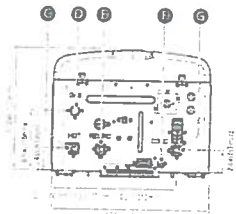


NPE-180A2/ 210A2/240A2

Supply Connections

Description	Diameter
A Air intake	2 in
B Exhaust Gas Vent	2 in
C Hot Water Outlet	3/4 in
D Gas Inlet	3/4 in
E Temperature Inlet	1/2 in
F Condensate Outlet	1/2 in
G Cold Water Inlet	3/4 in

Supply Connections

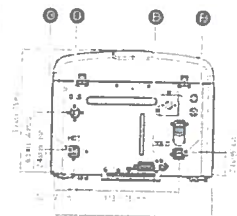


NPE-150S2/180S2/210S2/240S2

Supply Connections

Description	Diameter
A Air intake	2 in
B Exhaust Gas Vent	2 in
C Hot Water Outlet	3/4 in
D Gas Inlet	3/4 in
E Temperature Outlet	1/2 in
F Cold Water Inlet	3/4 in

Supply Connections



Item	NPE-150S2	NPE-180A2	NPE-180S2	NPE-210A2	NPE-210S2	NPE-240A2	NPE-240S2
Heat Capacity (Input)	Natural Gas, 18,000-120,000 BTU/H Propane Gas	10,000-150,000 BTU/H		12,000-180,000 BTU/H		13,300-199,900 BTU/H	
Uniform Energy Factor	UEF (ANSI Z39.9.2) <sup>1</sup> 0.93	0.95	0.95	0.95	0.96	0.95	0.96
Flow Rate (DH-W)	35°F (19°C) Temp Rise	6.8 GPM (25.8 L/m)	8.4 GPM (32 L/m)	10.1 GPM (38 L/m)		11.2 GPM (42 L/m)	
	45°F (25°C) Temp Rise	5.3 GPM (20 L/m)	6.5 GPM (25 L/m)	7.8 GPM (30 L/m)		8.7 GPM (33 L/m)	
	67°F (36°C) Temp Rise	3.4 GPM (13 L/m)	4.3 GPM (16 L/m)	4.4 GPM (17 L/m)	5.1 GPM (19 L/m)	5.3 GPM (20 L/m)	5.6 GPM (21 L/m)
Dimensions	17.3 in (W) x 27.4 in (H) x 13.2 in (D)						
Weight	62 lbs (28 kg)	73 lbs (33 kg)	68 lbs (31 kg)	77 lbs (35 kg)	75 lbs (33 kg)	77 lbs (35 kg)	73 lbs (33 kg)
Installation Type	Indoor or Outdoor Wall Hung						
Venting Type	Forced Draft Direct Vent						
Ignition	Electronic Ignitor						
Water Pressure	15-150 PSI						
Natural Gas Supply Pressure (from source)	3.5 in WC-10.5 in WC						
Propane Gas Supply Pressure (from source)	8 in WC-13 in WC						
Natural Gas Manifold Pressure (min-max)	-0.04 in WC -0.40 in WC	-0.03 in WC -0.55 in WC	-0.03 in WC -0.75 in WC	-0.03 in WC -0.75 in WC	-0.03 in WC -0.96 in WC	-0.03 in WC -0.96 in WC	-0.03 in WC -0.96 in WC
Propane Gas Manifold Pressure (min-max)	-0.03 in WC -0.40 in WC	-0.02 in WC -0.55 in WC	-0.02 in WC -0.76 in WC	-0.02 in WC -0.76 in WC	-0.02 in WC -0.96 in WC	-0.02 in WC -0.96 in WC	-0.02 in WC -0.96 in WC
Minimum Flow Rate	0.5 GPM (1.9 L/m) < 0.01 GPM (0.04 L/m) option for "A2" models*						
Connection Sizes	Cold Water Inlet	1/2 in NPT					
	Hot Water Outlet	1/2 in NPT					
	Gas Inlet	3/4 in NPT					
Power Supply	Main Supply	120 V AC, 60 Hz					
	Maximum Power Consumption	200 W (max 2 A), 350 W (max 4 A) with external pump connected					
Materials	Casing	Cold Rolled Carbon Steel					
	Heat Exchangers	Primary Heat Exchanger: Stainless Steel Secondary Heat Exchanger: Stainless Steel					
Venting	Exhaust	2 in or 3 in PVC, CPVC, Approved Polypropylene and stainless steel 2 in or 3 in Special Gas Vent Type BH (Class II, A, B, C)					
	Intake	2 in or 3 in PVC, CPVC, Approved Polypropylene and stainless steel 2 in or 3 in Special Gas Vent Type BH (Class II, A, B, C)					
	Vent Clearances	0 in to combustibles					
High Elevation	10-100 feet for both NG or LP gas. Please refer to Installation Manual for additional details and instructions.						
Safety Devices	Flame Rod, APS, Ignition Operation Detector, Water Temperature High Limit Switch, Exhaust Temperature High Limit Sensor, Power Surge Fuse, Burner High Limit Fuse, Vent Installation Detector (VID).						

\* Available for "A2" models configured in an optional ComfortFlow recirculation mode. Energy consumption will increase when the system is configured for recirculation.

Gas-fired, tankless, condensing, wall-mounted water heater(s) shall be direct vent NPE-2 Series models as manufactured by Navien, Inc. and are certified by CSA International to the latest edition of ANSI standard Z21.10.3/CSA 4.3. Water heater(s) shall have a 15(5)-year limited Heat Exchanger warranty and 5(3)-year limited Parts warranty (8(5)-year Heat Exchanger and 5(3)-year Parts for Commercial use) per Navien Limited Warranty. Unit(s) shall be designed to burn natural gas and can be for use with propane when a Field Conversion Kit is installed. \_\_\_\_\_ (qty) NPE water heater(s) shall have a nominal flow rate capacity of \_\_\_\_\_ GPM/GPH at \_\_\_\_\_ °F rise with rated input of \_\_\_\_\_ BTU/hr. Water heater(s) shall be vented with 2" Schedule 40/80 PVC/CPVC, approved polypropylene and stainless steel vent pipe at a distance not to exceed 75' (or equivalent) with each elbow equal to 8' of pipe length or 3" 150 PSI working water pressure and 300 PSI test pressure. Gas supply pressure shall be 3.5" to 10.5" WC for natural gas and 8.0" to 13.0" WC for propane. Unit(s) shall have a steel case, dual stainless steel heat exchangers, eco premixed burner, negative pressure gas valve, dual venturi, 3/4" inlet gas connection, 3/4" brass inlet/outlet water connections, water holding capacity of 0.6 gallon for the NPE-150S2, 1.0 gallon for the NPE-180A2 model (0.7 gallons for NPE-180S2 model), 1.2 gallons for the NPE-210A2/NPE-240A2 models (0.7 and 0.9 gallons for NPE-210S2 and NPE-240S2 models respectively), and a condensate collector. The NPE-180A2 model weighs 73 lbs (NPE-180S2 weighs 68 lbs), and the NPE-210A2/NPE-240A2 models weigh 77 lbs (NPE-210S2 and NPE-240S2 weigh 73 lbs) and The NPE-150S2 weigh 62 lbs. Unit(s) shall include features such as an adjustment for installations at high elevation, temperature lockout, and temperature options from 97-120°F in 1°F intervals and 120-140°F in 1°F intervals. The unit(s) shall include additional temperature options of 140-185°F in 1°F intervals, for high board that monitors the inlet and outlet temperatures with installed thermistors, sensing and controlling flow rate to set point temperature with air-fuel ratio controls in order to maintain thermal combustion efficiency. Unit(s) shall include safety features such as flame sensor system, high limit sensors, overheat prevention device, freeze protection mode, and fan motor rotation detector. Multi-system (cascade) applications that require 2 to 32 units shall be installed by connecting the units using cable only connections (Ready Link). The water heater(s) exceeds the energy efficiency requirements of ASHRAE 90.1-2010 and is listed by SCAQMD rule 1146.2 (Type 1) for Low NOx that complies with 14 ng/J or 20 ppm NOx requirements @ 3% O2.

\*Navien reserves the right to change specifications at any time without prior notice



CA LIC # 372108      AZ LIC # ROC255563

Scott Conners  
Auburn Recreation and Park District  
123 Recreation Dr  
Auburn, CA 95603

*Like for like  
AO Smith*

RE: water heater

### Proposal

**Water Heater Man, Inc. hereby proposes to perform the following work at the above address.**

**Scope of Work:** Remove the existing AO Smith water heater that has been deemed needed replacement. We will install a new AO Smith BTH 400 high efficiency commercial grade gas water heater. This water heater is rated at 119 gallons, 399K Btu's. We will also install an expansion tank on the system. We will perform all work in a workman like manner consistent with all building, safety and health ordinances. Permit application and permit that does not include architectural drawings, engineer drawings, and structural drawings is included in this proposal. Should the City of Auburn require drawings, the cost will be passed down to the customer.

**Warranty:** All labor and materials supplied by Water Heater Man, Inc. are guaranteed for a period of 1 year from date of installation. The water heater manufacture has a three-year limited warranty that consists of three years for tank leakage and one year for parts and one year for labor. In order for warranty to be valid, all warranty work must be performed by Water Heater Man, Inc. or one of its designated service agents. No reimbursement will be made for any work performed by others. **After hours or holiday warranty service will be completed for a slight additional charge. All warranties are at the discretion of the manufacture.**

**Price:** The price to perform the work mentioned above is twenty three thousand one hundred twenty dollars, (\$23,120.00). This price includes the water heater, venting, all-necessary labor, parts, and sales tax. (\$26312.00 - \$3192.00 = \$23,120.00) **This water heater qualifies for a gas company rebate of \$3192.00. The rebate is taken at the time of purchase of the water heater. Water Heater Man, Inc. has no control over the rebate.**

**Payment Terms:** Full and complete payment is due and payable upon completion of the installation

Thank you for giving Water Heater Man, Inc. this opportunity to serve you. If you have any questions or concerns please call me at 1-800-372-1800

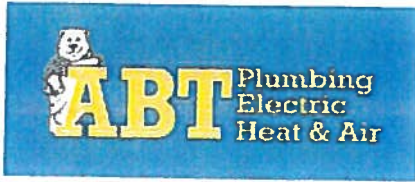
Respectfully submitted,

Tommy Guerra,  
President

### Acceptance

**By my signature below I accept your proposal and hereby authorize Water Heater Man, Inc. to perform the work described above. I am the owner or owner's agent for the above described property. In the event of dispute for any reason I agree to submit the dispute to binding arbitration.**

\_\_\_\_\_  
Signature    Printed name    date



ABT Plumbing, Electric, Heat & Air  
 P.O. BOX 3025  
 Auburn, CA 95604  
 (530) 272-9120  
 CSLB #798505

Estimate 38592505  
 Project 36786801  
 Estimate Date 7/28/2022  
 Customer PO

**Billing Address**  
 Auburn Area Recreation and Park District  
 471 Maidu Drive  
 Auburn, CA 95603 USA

**Job Address**  
 ARD  
 123 Recreation Drive  
 Auburn, CA 95603 USA

**Estimate Details**

Shower room water heater replacement : Remove an off-haul exist water heater for shower room bathrooms. Install new commercial water heater with same water heating capabilities as existing water heater. Price includes all hard pipe water connections and 1 1/2 inch copper pipe. All hard pipe gas connections. All flue venting connections. Condensation and TMP drain lines. And any other necessary adjustments and connections to complete install for proper function of new water heater.

Task #	Description	Quantity	Your Price	Your Total
PE62B	High pressure expansion safety system installation Upgrade to leak protection safety pan Water connection system renovation Basic code upgrades Performance and safety testing 6 month warranty	1.00	\$29,250.00	\$29,250.00
	Equipment:		\$23,750	
	Materials:		\$ 1,900	
	Labor - 2 plumbers		\$ 3,600	
	Total		\$29,250	

**Sub-Total** \$29,250.00  
**Tax** \$0.00  
**Total** \$29,250.00  
**Est. Financing** \$444.60

Thank you for choosing Abt Plumbing, Electric, Heat & Air Inc.

THIS IS AN ESTIMATE, NOT A CONTRACT FOR SERVICES. The summary above is furnished by ABT Plumbing, Electric, Heat & Air as a good faith estimate of work to be performed at the location described above. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

Customer agrees and acknowledges that under state and and federal law, Customer has a right to cancel this Agreement upon written notice to Company within three (3) business days of the effective date hereof without penalty. The homeowner may rescind this agreement within three (3) days after signing. Rescission may be by giving verbal or written notice via email, text, or phone to the sales representative or manager primarily responsible for overseeing the performance of the work.

In the event of any job cancellation subsequent to the expiration of the 3-day cancellation period or waiver thereof, Customer acknowledges that such cancellation shall result in forfeiture of any deposits made. Additionally, Customer agrees and acknowledges that Company reserves the right, in its sole and exclusive discretion to charge Customer a restocking fee equal to twenty percent (20%) of the costs and fees associated with any parts, equipment, or materials.

*Like for like*  
*No brochure*  
*HTO Smith*



**8.5 Cover Sheet - Increase in Wage Scales, Pay Rate Increases**

**Auburn Area Recreation and Park District (District) Policy Committee meeting  
September, 2022; Board of Directors meeting September, 2022.**

**The Issue**

Shall the Auburn Area Recreation and Park District increase pay scales and provide modest pay increases for certain management job descriptions, based on a recent salary survey?

**Background**

While subordinate staff have had pay scale changes in the last multiple years, ARD managers have not seen those changes. ARD managers also accepted a lower COLA in April than the rest of staff.

Carmichael Recreation and Park District did a recent salary survey that the Auburn Area Recreation and Park District participated in. The results of that salary survey show that the District has three (3) Job Descriptions that need to be reviewed.

**Landscape Architect**

- Existing Wage rate range: \$38.04 - \$51.06
- \*Proposed Wage rate range: \$43.75 - \$58.72 (15% increase)*
- \*None currently in this job description*

**Project Manager**

- Existing Wage rate range: \$38.04 - \$51.06
- \*Proposed Wage rate range: \$43.75 - \$58.72 (15% increase)*
- \*Proposing a 5% increase to one employee's current pay rate*

**Recreation Services Manager**

- Existing Wage rate range: \$30.90 - \$44.14
- \*Proposed Wage rate range: \$37.08 - \$52.97 (20% increase)*
- \*Proposing a 5% increase to on employee's current pay rate*

**Facilities and Grounds Manager**

- Existing Wage rate range: \$36.52 - 48.99
- \*Proposed Wage rate range: \$40.17 - 53.89 (10% increase)*
- \* Proposing a 3% increase to on employee's current pay rate*

ARD Policy on salary schedules:

## **2.20 Salary Schedule Ranges**

The salary schedules and hourly wage schedules for District employees are established by the District Administrator and approved by the Board of Directors. Salary schedules and hourly wage schedules shall be reviewed periodically.

### **Recommendation**

The Policy Committee approves with a positive recommendation that the Board of Directors review and approve an increase to these pay scales and provide modest pay increases for certain management job descriptions for the following positions: Landscape Architect; Project Manager; Recreation Services Manager; and Facilities and Grounds Manager.

### **Fiscal Impact**

The Fiscal Impact for 2022-2023 is \$7,188.

The fiscal Impact for 2023-2024 is \$27,700.

These increases are included in the Budget Revision for FY 22/23 and the Preliminary Budget for FY 23/24.

### **Attachment**

Landscape Architect Job Description

Project Manager Job Description

Recreation Services Manager Job Description

Facilities and Grounds Manager Job Description

Salary Survey Results





## LANDSCAPE ARCHITECT

**DEFINITION AND PURPOSE:** Under the general direction of the District Administrator, the Landscape Architect provides professional landscape architectural services with planning, design and development of projects in connection with parks, recreation areas and District facilities. The Landscape Architect also provides plan review and contract/project management.

### ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Provides services as a project manager on approved projects
- Inspects or directs inspection of developed projects
- Negotiates, administers contracts and acts as a liaison with consulting project architects, engineers and contractors
- Participates in the preparation of environmental documents, including working with environmental consultants and District staff
- Reviews plans and construction documents for conformance with project objectives in construction, maintenance and cost limitations
- Provide recommendations and technical advice to the District Administrator and department managers
- Provides technical advice on landscape maintenance projects, including the selection, planting and preservation of trees, shrubs and grasses
- Assists in the District's preparation of its annual budget, including C.I.P. estimates and operations and management
- On an as required basis, assist with or write grants
- Coordinates and cooperates with Facilities and Grounds Manager in providing staff needed with special projects
- Responsible for attending all meetings associated with this position, including evening board meetings. Preparation of charts, maps and plans for presentations at these meetings
- Prepares and develops landscape architectural plans, construction documents and cost estimates for the development or improvement of parks, recreational facilities and District buildings
- Coordinating the preparation and development of complex site plans and design of landscape development projects
- Coordinates and directs surveying, mapping and other data collection

### NON-ESSENTIAL JOB FUNCTIONS:

- Designs and prepares contract documents in Auto CAD format
- Other duties as assigned

### KNOWLEDGE, SKILLS AND ABILITIES

Innovation and creativity; have knowledge of the following: theories, principles and practices common to landscape architecture at parks and community centers; principles and practices common to project management for California Public Agencies, including plan review, negotiations, inspections, working with CEQA, State, City, County and ADA regulations, public contract law concepts; strong communication skills, both orally and in writing; analyze and resolve unusual situations through application of District policy; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District



employees, contractors, user groups, volunteers and the general public; ability to work with the District Board of Directors.

### **EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES**

**Education:** Equivalent to a Bachelor's degree from an accredited college or university with major course work in landscape architecture or related field **AND**

**Experience:** at least 3 years of full-time landscape architectural experience **AND**

**License or certificate:** Possession of a valid California registered landscape architect license.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

### **WORK ENVIRONMENT**

Position requires sitting, standing, walking, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties. The position also requires both near and far vision when reviewing plans, documents, inspecting work and operating a computer. The need to lift, carry and push tools, equipment and supplies weighing up to 50 pounds is sometimes required. The position requires working in both an indoor, temperature controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust and pollen. The noise level of the indoor setting is usually quiet. The noise level of the outdoor setting can be loud, especially when working around construction and maintenance equipment.

Position requires both day and evening hours, and may include weekend shifts.

**COMPENSATION:** Salaried exempt non-union position for full-time; hourly non-exempt non-union position for part-time.

Wage rate range

\$38.04 - \$51.06

**\$43.75 - \$58.72 Proposed**

**Auburn Area Recreation and Park District is an Equal Opportunity Employer.**



## PROJECT MANAGER (FT/PT)

**DEFINITION AND PURPOSE:** Under the general direction of the District Administrator, the Project Manager provides professional planning, design and development of projects in connection with parks, recreation areas and District facilities. The Project Manager also provides plan review and contract/project management.

### ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Provides services as a project manager on approved projects
- Inspects or directs inspection of developed projects
- Negotiates, administers contracts and acts as a liaison with consulting project architects, engineers and contractors
- Participates in the preparation of environmental documents, including working with environmental consultants and District staff
- Reviews plans and construction documents for conformance with project objectives in construction, maintenance and cost limitations
- Prepares documents and administers public bid process for projects of different sizes and scopes
- Provide recommendations and technical advice to the District Administrator and department managers
- Assists in the District's preparation of its annual budget, including C.I.P. estimates and operations and management
- On an as required basis, assist with or write grants
- Coordinates and cooperates with Facilities and Grounds Manager in providing staff needed with special projects
- Responsible for attending all meetings associated with this position, including evening board meetings. Preparation of charts, maps and plans for presentations at these meetings
- Prepares and develops plans, construction documents and cost estimates for the development or improvement of parks, recreational facilities and District buildings
- Coordinates and directs surveying, mapping and other data collection

### NON-ESSENTIAL JOB FUNCTIONS:

- Knowledge of Auto CAD preferred
- Other duties as assigned

### KNOWLEDGE, SKILLS AND ABILITIES

Innovation and creativity; have knowledge of the following: theories, principles and practices common to landscape architecture at parks and community centers; principles and practices common to project management for California Public Agencies, including plan review, negotiations, inspections, working with CEQA, State, City, County and ADA regulations, public contract law concepts; knowledge of or proficiency in Auto CAD preferred, strong communication skills, both orally and in writing; analyze and resolve unusual situations through application of District policy; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, volunteers and the general public; ability to work with the District Board of Directors.



## EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES

Graduation from an accredited four-year college or university with a degree in Landscape Architecture, Urban Planning or related field; five years full-time experience in community, military, or collegiate parks management or community development, with a minimum of three years as a Project Manager or Park Planner; or an equivalent combination of education and experience.

### License or certificate:

Registered Landscape Architect preferred.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

## WORK ENVIRONMENT

Position requires sitting, standing, walking, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reviewing plans, documents, inspecting work and operating a computer. The need to lift, carry and push tools, equipment and supplies weighing up to 50 pounds is sometimes required. The position requires working in both an indoor, temperature-controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust, pollen, sun and rain. The noise level of the indoor setting is usually quiet. The noise level of the outdoor setting can be loud, especially when working around construction and maintenance equipment.

Position requires both day and evening hours, and may include weekend shifts.

**COMPENSATION:** Salaried exempt non-union position for full-time; hourly non-exempt non-union position for part-time.

Wage rate range

\$38.04 - \$51.06

**\$43.75 - \$58.72 Proposed**

**Auburn Area Recreation and Park District is an Equal Opportunity Employer.**



## RECREATION SERVICES MANAGER

**DEFINITION AND PURPOSE:** Under the general direction of the District Administrator, the Recreation Services Manager will be responsible for developing and implementing a comprehensive plan for service-oriented management of all recreation programs within the District including, but not limited to, adult, teen and youth sports, aquatics, special events, and special interest classes. The Manager is responsible for training a staff of Coordinators and others to assist with these duties. The Manager meets with the staff to establish clear program direction, evaluate performance and provide/receive feedback. The Manager is also responsible for implementing and monitoring District policies and procedures.

### ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Supervises full and part-time, seasonal and volunteer staff including recruiting, interviewing, selecting, training, assigning, planning and reviewing work, maintaining standards, coordinating activities, acting on employee problems, and recommending salary increase, discipline and termination
- Represent District at community functions and act as liaison between local service groups and District. Serve on community committees
- Design and implement yearly budgetary guidelines for recreation programs
- General supervision of recreation programs
- Negotiation of departmental service contracts for District Administrator approval
- Prepare mailings for upcoming programs and assist office staff with registration as needed
- Aid coordinators in preparing all necessary site materials for efficient and safe recreation programs
- Assist coordinators with disciplinary issues and enforcement of "Athletic Code of Conduct"
- Have knowledge of rules for sports, setting up leagues, and tournament formats
- Recruitment and retention of special interest instructors; development of special interest programming
- Recruiting, hiring and training aquatics staff including coordinator, swimming instructors, lifeguards, and coaches (both swimming and synchronized swim teams)
- Attend Valley Foothill Competitive Aquatics League (VFCAL) meetings as the District representative and decision maker for Robalos Swimming and Mermaids Synchronized Swimming teams
- Serve as advisor for Youth Assistance Fund and solicit potential contributors
- Creation and distribution of District's activity guide
- Ensure completion of paperwork by all Recreation Department new hires
- Write articles and news releases for distribution to the local media
- Use of current registration and reservation tracking software to input, cancel, reserve, and change facilities and class information
- Responds quickly to all safety related issues
- Serve on District Safety Committee as required
- Review and approve department time on the time clock system; ensure that all entries are correct
- Attend periodic manager's meetings, Parent's Club meetings, and other District activities as needed
- Coordinate, prepare and assist with Special Events, including, but not limited to Party in the Park, Auburn Harvest Festival, Food Truck Fiesta, Obstacle Race, Ain't Necessarily Dead Festival, and assorted minor events
- Secure sponsor donations and in-kind sponsorships in support of District events
- Retain sponsors and partners through on-going relationships
- Answers telephone and responds to questions from the public
- Maintains a positive relationship with the public in accordance with the policies and procedures of the District

### NON-ESSENTIAL JOB FUNCTIONS:

- Ensure informative voice mail outgoing messages are current
- Coordinate updates of District web page
- Create and update informational flyers regarding programs, events and schedule change





- Conduct weekly adult sports, youth sports, and aquatics staff meetings
- Attend weekly supervisory staff meetings
- Assist with class, event and meeting set-up
- Prepare and deliver departmental updates to Board of Directors at monthly meetings

**KNOWLEDGE, SKILLS AND ABILITIES**

Innovation and creativity; strong organizational skills; ability to multi-task; budget management as pertaining to recreation programs; work independently; maintain records and prepare reports; communicate effectively both orally and in writing; public speaking skills; demonstrated experience with desktop publishing and other computer applications including word processing, spreadsheets and graphic based programs, preferably on PC based systems; have knowledge of the following: theories, principles and practices common to recreation programs and services; analyze and resolve unusual situations through application of District policy; knowledge of federal and state laws, rules and regulations regarding employment and human resources practices; meet the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, volunteers and the general public; ability to work with the District Board of Directors.

**EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES**

Graduation from an accredited four-year college or university with a degree in Recreation Administration, Physical Education, Public Administration or related field; Three years full-time experience in community, military, or collegiate recreation with a minimum of two years as a supervisor; or an equivalent combination of education and experience.

**LICENSES AND CERTIFICATES**

Certified Recreational Sports Specialist (CRSS) or Certified Leisure Professional (CLP) strongly desired.

First Aid, CPR Certification, and Certified Pool Operator/Aquatic Facility Operator certification are strongly recommended.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

**WORK ENVIRONMENT**

Position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reviewing documents, inspecting classes and operating a computer. The need to climb stairs and lift, carry and push tools, equipment and supplies weighing up to 50 pounds is sometimes required. The position requires working in both an indoor, temperature-controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust, pollen and pool chemicals. The position sometimes requires several hours of work on swimming pool decks, in all weather conditions and in direct sunlight. The noise level of the indoor setting may be loud. The noise level of the outdoor setting can be loud, especially when working around maintenance equipment, children and equipment used at special events such as generators and amplified instruments. Position requires travel to meetings, seminars, pools and aquatic facilities in neighboring areas, generally within 50 miles of the District boundaries.

Position requires both day and evening hours, including weekend shifts and holiday shifts. Split shifts may be required.

**COMPENSATION:** Salaried exempt non-union position.

Wage rate range





\$30.90 - \$44.14

**\$37.08 - \$52.97 Proposed**

**Auburn Area Recreation and Park District is an Equal Opportunity Employer.**



## FACILITIES AND GROUNDS MANAGER

**DEFINITION AND PURPOSE:** Under the general direction of the District Administrator, the Facilities and Grounds Manager supervises the day-to-day operations and maintenance of District Facilities. The Manager is responsible for training a staff of Supervisors, Crew Leaders and others to assist with these duties. The Manager meets with the staff to establish clear program direction, evaluate performance and provide/receive feedback. The Manager is also responsible for implementing and monitoring District policies and procedures.

### ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Supervises full and part-time, seasonal and volunteer staff including recruiting, interviewing, selecting, training, assigning, planning and reviewing work, maintaining standards, coordinating activities, acting on employee problems, and recommending salary increase, discipline and termination
- Responsible for preparing work schedules for Facilities & Grounds personnel
- Coordinates the work of all Facilities & Grounds personnel, assigns routine projects in the repair and maintenance of District buildings, grounds, athletic fields, recreation play areas and swimming pools
- Coordinates and cooperates with Facilities and Grounds Special Projects Manager and/or Landscape Architect in providing staff needed for special projects
- Maintains a positive relationship with the public in accordance with the policies and procedures of the District
- Supervises the planting, cultivating, pruning and spraying of trees, shrubs, plants and landscape areas and determines appropriate control measures
- Assists other Departmental staff in preparing facilities, fields and other grounds for District use
- Supervises the use and maintenance of a variety of motor vehicles and equipment such as mowers, trucks, tractors, the use of power and hand operated tools
- Responsible for keeping of safety records, training, and implementation of the Injury, Illness and Prevention Program
- Responsible for developing and maintaining department budget
- Ensure completion of paperwork by all Facilities and Grounds new hires
- Purchase supplies, materials, and equipment needed for proper maintenance of District facilities following the District policies
- Review and approve department time on the time clock system; ensure that all entries are correct
- Responds quickly to all safety related issues
- Answers telephone and responds to questions from the public
- "On call" in an emergency situation evenings and weekends
- Responsible for attending all meetings associated with this position
- Assists in the planning of improvements to existing and new parks and features
- Reviews and approves all department credit card transactions

### NON-ESSENTIAL JOB FUNCTIONS:

- Ensure informative voice mail outgoing messages (including field rain-out line) are current
- Supervises and performs minor electrical repairs
- Conduct periodic inventories of tools, supplies and keep accurate records



- Negotiation of departmental service contracts for District Administrator approval
- Assists with class, event and meeting set-up
- Prepare and deliver departmental updates to the Board of Directors at monthly meetings
- Other duties as assigned

### **KNOWLEDGE, SKILLS AND ABILITIES**

Theories, principles and practices common to Parks and Recreation maintenance, management and services; innovation and creativity; strong organizational skills; ability to multi-task; budget management as pertaining to Facilities and Grounds operations; work independently; maintain records and prepare reports; communicate effectively both orally and in writing; public speaking skills; demonstrated experience with computer applications including word processing and spreadsheets, preferably on PC based systems; have knowledge of the following: swimming pool maintenance, filtration, and circulation; analyze and resolve unusual situations through application of District policy; knowledge of federal and state laws, rules and regulations regarding employment and human resources practices; meeting the public in situations requiring diplomacy and tact; establish and maintain cooperative working relationships with District employees, contractors, user groups, volunteers and the general public; ability to work with the District Board of Directors.

### **EDUCATION REQUIREMENTS AND QUALIFYING EXPERIENCES**

Graduation from an accredited four-year college or university with a degree in Recreation Administration, Park Management, Public Administration or related field; five years full-time experience in community, military, or collegiate parks management with a minimum of three years as a supervisor; or an equivalent combination of education and experience.

### **LICENSES AND CERTIFICATES**

License for pesticide/herbicide spraying recommended.

First Aid, CPR Certification, and Certified Pool Operator/Aquatic Facility Operator certification are strongly recommended.

Must possess and maintain a valid California C driver's license and a satisfactory driving record based upon specific program needs.

Position requires fingerprint and background check per Section 5164 of the Public Resource Code. Conviction of certain criminal offenses may prohibit employment.

### **WORK ENVIRONMENT**

Position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties, occasionally on uneven terrain. The position also requires both near and far vision when reading documents, inspecting plans and operating a computer. The need to climb stairs and lift, carry and push tools, equipment and supplies weighing up to 100 pounds is sometimes required. The position requires working in both an indoor, temperature-controlled office environment and in outdoor environments in all weather conditions including wet, hot and cold and be exposed to heavy dust, pollen, cleaning and pool chemicals. The noise level of the indoor setting may be loud. The noise level of the outdoor setting can be loud, especially when working around construction and maintenance equipment, and equipment used at special events such as generators and amplified instruments.



Position requires both day and evening hours, including weekend shifts and holiday shifts. Split shifts may be required.

**COMPENSATION:** Salaried exempt non-union position.

Wage rate range

\$36.52 - \$48.99

**\$40.17 - \$53.89 Proposed**

**Auburn Area Recreation and Park District is an Equal Opportunity Employer.**

**RECREATION SERVICES MANAGER**

Under limited direction, plans, organizes, and manages the functions and programs of the District's Recreation Services Division, directs the development, marketing and maintenance of a variety of recreation programs and services that meet assessed community needs; establishes operating and program policies and procedures for the Division; develops and administers the Division's annual operating budget, and coordinates the development and administration of grants, sponsorships and other fundraising programs; provides leadership and guidance to program staff and volunteers; recruits, selects, trains, and evaluates Division staff; formulates and directs partnerships with schools, government agencies, community-based organizations, and other service providers; represents the District with external organizations and community groups to explain and promote District Recreation programs and services; serves as technical consultant to the Advisory Board of Directors; performs special projects as assigned and related work as required. This job requires: a BA/BS degree in leisure studies, recreation or a related field and a minimum of five (5) years of related responsible supervisory or management experience.

ORGANIZATION	CLASSIFICATION	MONTHLY BASE PAY		MAXIMUM TOTAL COMP	Benefits % of TC	Range Spread
		MIN	MAX			
Southgate Recreation & Park Dist.	Recreation Manager	9,042	11,540	14,833	22.20%	27.63%
City of Folsom	Recreation Manager	8,610	11,021	15,406	28.46%	28.00%
City of Rocklin	Parks & Recreation Manager (vacant)	7,776	10,719	13,344	19.67%	37.85%
Sunrise Recreation & Park District	Rec. & Community Services Manager	8,165	9,925	15,183	34.63%	21.56%
City of West Sacramento	Recreation Manager	7,984	9,703	12,822	24.32%	21.53%
Cordova Recreation & Park District	Recreation Superintendent	7,169	9,149	13,454	32.00%	27.62%
Carmichael Recreation & Park Dist.	Recreation Services Manager	7,022	8,538	14,031	39.15%	21.59%
Fair Oaks Recreation & Park District	Recreation Superintendent	6,233	7,955	11,828	32.74%	27.63%
Mission Oaks Recreation & Park Dist.	Recreation Manager	5,804	7,055	27.63%	27.63%	21.55%
Auburn Area Recreation & Park Dist.	Recreation Services Manager	4,829	7,001	9,877	29.12%	44.98%
County of Sacramento	No Match					
	MARKET MEDIAN	7,473	9,426	13,389	30.56%	27.62%
	MARKET AVERAGE	7,263	9,261	13,222	30.05%	27.99%

**Recreation Services Manager**

Proposed Scale Equivalent:

<u>Minimum</u>	<u>Maximum</u>
6,427	9,181



**PROJECT MANAGER**

Under limited direction, this professional classification independently performs complex analytical, administrative and technical work required in the planning, management and coordination of District capital improvement projects, develops and manages project related budgets, grant-funded projects and the contract bid process; provides functional direction to District staff and external contractors and service providers to successfully accomplish capital improvement projects and to effectively perform assigned administrative functions; performs advanced analytical and staff work to support District operations; and performs special projects as delegated by the District Administrator. This job requires equivalent to a BA/BS degree from an accredited college or university with major course work in landscape architecture, park planning, construction or project management, public administration, engineering or a related field and five (5) years full-time experience in parks management or community development, with a minimum of three (3) years as a Project Manager or Park Planner, or an equivalent combination of education and experience.

ORGANIZATION	CLASSIFICATION	MONTHLY BASE PAY		MAXIMUM TOTAL COMP	Benefits % of TC	Range Spread
		MIN	MAX			
Cordova Recreation & Park District	Park Planning & Dev. Manager	9,520	12,151	17,087	28.89%	27.64%
Southgate Recreation & Park Dist.	Planning Manager	7,728	9,863	12,964	23.92%	27.63%
City of Folsom	Senior Park Planner	7,066	9,504	13,635	29.78%	34.50%
City of West Sacramento	Project Manager I/II	6,956	8,476	11,432	25.86%	21.85%
Auburn Area Recreation & Park Dist.	Project Manager	3,454	4,626	7,137	35.18%	33.93%
Carmichael Recreation & Park Dist.	Project Manager					
City of Rocklin	No Match					
County of Sacramento	No Match					
Fair Oaks Recreation & Park District	No Match					
Mission Oaks Recreation & Park Dist.	No Match					
Sunrise Recreation & Park District	No Match					
	<b>MARKET MEDIAN</b>	7,066	9,504	12,964	28.89%	27.64%
	<b>MARKET AVERAGE</b>	6,945	8,924	12,431	28.73%	29.11%

**Project Manager**

**Landscape Architect**

Proposed Scale Equivalent:

<u>Minimum</u>	<u>Maximum</u>	
5,688	7,634	Based on 30 hour (P/T)
7,583	10,178	Based on 40 hour (F/T)



**PARK SERVICES MANAGER**

Under limited direction, plans, organizes, manages and directs the activities and staff engaged in the planning, design, construction, maintenance and landscaping of District buildings, recreation facilities and park grounds, and the maintenance and repair of equipment; participates in long range capital improvement planning; establishes operating policies and procedures for areas of responsibility; develops and administers the annual operating budget for the Park Services Division; responds to emergencies and requests, complaints and inquiries received from the general public and meets with citizens, community groups and other government agencies regarding the operations and functions of the Park Services Division; provides technical advice and consultation to District management and the Advisory Board of Directors regarding parks and facilities operation and maintenance; performs special projects as assigned and other related work as required. This job requires: equivalent to a BA/BS with course work in public administration, recreation or leisure studies, conservation, or a related field and five (5) years of related administrative or management experience.

ORGANIZATION	CLASSIFICATION	MONTHLY BASE PAY		MAXIMUM TOTAL COMP	Benefits % of TC	Range Spread
		MIN	MAX			
Southgate Recreation & Park Dist.	Parks Manager	9,042	11,540	14,833	22.20%	27.63%
City of Rocklin	Parks & Recreation Manager	7,776	10,719	13,344	19.67%	37.85%
City of West Sacramento	Park Operations Superintendent	8,363	10,164	13,344	23.83%	21.54%
Sunrise Recreation & Park District	Parks & Facilities Superintendent	8,165	9,926	15,117	34.34%	21.57%
Cordova Recreation & Park District	Park Services Superintendent	7,168	9,148	13,453	32.00%	27.62%
Carmichael Recreation & Park Dist.	Park Services Manager	7,022	8,538	14,031	39.15%	21.59%
Fair Oaks Recreation & Park District	Parks & Facilities Superintendent	6,233	7,955	11,828	32.74%	27.63%
County of Sacramento	Park Maintenance Superintendent	6,212	7,551	10,759	29.81%	21.56%
Auburn Area Recreation & Park Dist.	Facilities & Grounds Manager	5,626	7,544	10,504	28.18%	34.09%
Mission Oaks Recreation & Park Dist.	Parks Superintendent	5,804	7,055	11,348	37.83%	21.55%
City of Folsom	No Match					
	MARKET MEDIAN	7,095	8,843	13,344	30.91%	24.61%
	MARKET AVERAGE	7,141	9,014	12,863	30.00%	26.26%

**Facilities and Grounds Manager**

Proposed Scale Equivalent:

<u>Minimum</u>	<u>Maximum</u>
6,963	9,341

## **8.6 Cover Sheet for ARD's Medical Family Benefit Policy Update**

**Auburn Area Recreation and Park District Program, Personnel, Policy, Fee & Legal Review Committee Meeting, September, 2022; Board of Directors Meeting, September, 2022.**

### **The Issue**

Shall the Auburn Area Recreation and Park District Board approve the changes to the Personnel Policy regarding District benefits for the CalPERS medical coverage for employees?

### **Background**

The Board passed a policy differentiating the level of Health Benefits for employees. The employees hired prior to 2014 and later updated to February 1, 2020 were "Grandfathered in" at one level. The Union Represented employees and Non-Union Represented employees hired after February 1, 2020 were at a different level of benefits.

The employees hired prior to February 1, 2020 went some years with no increases to benefits, and other years where the increase was moderate. This allowed for better increased benefits to the lower-level benefited employees.

On March 31, 2022, the Board passed the Union Contract stating the District will pay 77% of the Kaiser Plan Premium towards the employee's plan choice through the CalPERS list of optional Health Care Plans. This contract aligns very close to the other level of benefits paid for those that were hired prior to February 1, 2020.

As of January 1, 2023, the Kaiser insurance will increase by 6.6%.  
Single Employee increased by \$56.68  
Employee + One increased by \$113.36  
Family increased by \$147.36

Both tiers have now "met in the middle" and are at a similar benefit point. Staff recommends adopting the Union negotiated 77% benefit (based on Kaiser Plans) as stated for all Full-Time staff.

Current Benefit for Full-Time staff hired prior to Feb. 1, 2020 is:

*\$675 for a single employee*  
*\$1,303 for an employee and dependent*  
*\$1,716 for a family plan*

Current Benefit for Part-Time staff hired prior to Feb. 1, 2020 is:

*\$605 for a part time employee, until the premium reaches 75% of the current maximum for a single employee.*

The amended policy for all staff will read as follows:

*The District shall contribute 77% of the CalPERS Kaiser HMO plan. 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.*

The proposed Benefit Assumption beginning January 1, 2023, for the six (6) Full-Time staff hired prior to Feb. 1, 2020, and the four (4) Part-Time staff hired prior to Feb. 1, 2020, as proposed, will be as follows:

*\$703.58 for a single employee (4% increase)  
\$1,407.16 for an employee and dependent (7.9% increase)  
\$1,829.30 for a family plan (6.1% increase)*

*\$605 for a part time employee, until the premium reaches 75% of the current maximum for a single employee. (No change)*

A copy of the current District Policy regarding Medical Health Insurance Benefits and the proposed changes to this policy is attached.

### **Recommendation**

The Policy Committee recommends updating the District contribution limits based on the Health Benefit policy for those employees hired prior to February 1, 2020, and align them with the Union Negotiated Health Benefit Plan beginning January 1, 2023.

### **Fiscal Impact**

The fiscal impact for this policy change for 2023-2024 is **\$6,015** (or **1%** of the annual budget for benefits) based on the employees that we have enrolled currently, assuming those employees keep the same medical plan. This is within the budgeted benefit expense assumption.

Medical/Dental/Life Benefit costs for the last 3 years have been:

<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
\$335,064	\$348,569	\$412,002 Mid-Year Budget	\$436,900 Estimated

### **Attachments**

Current District Policy regarding Medical Health Insurance Benefits and the proposed changes to this policy

## A. Medical Health 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.

The District provides a comprehensive medical insurance plan for eligible employees and their dependents. In the event of an increase in medical insurance premium rates, all employees may be required to contribute to the cost of increased premiums to retain coverage. Details about medical insurance coverage are available in a separate publication distributed by the Administrative Services Manager.

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 thirty (30) hours per week and their dependents. Part-time employees who average less than thirty (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.

### **Open Enrollment**

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

## HEALTH AND WELFARE BENEFITS DETAIL

### Medical Health Insurance Benefits for Non-Represented Employees ELIGIBLE FULL TIME EMPLOYEES (40 HOURS PER WEEK)

#### CalPERS Medical plan available to Non-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 Non-represented employees, the District shall adjust ARD's contribution annually, sharing the increase or decrease with the employees 50/50. The District shall contribute the following maximum premium amounts toward any plan chosen by an employee:

\$675 for a single employee

\$1,303 for an employee and dependent

\$1,716 for a family plan

\$605 for a part-time employee, until the premium reaches 75% of the current maximum for a single employee.

Additionally, the District will pay employee only dental and life insurance for eligible employees.

Eligible part-time, non-represented employees working 30 or more hours per week will be able to obtain partial employee only medical coverage. The District shall contribute a maximum of \$605 until the premium reaches 75% of the current maximum for a single employee. Coverage is for employee only and no dental or life insurance is provided by the District.

### **Non-Represented Employees hired after February 1, 2020:**

For Non-represented employees hired after February 1, 2020, the District will provide Medical Insurance Coverage as listed below for the Represented Employees.

### **Medical Health Insurance Benefits for Represented Employees**

#### **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 and non-represented employees hired after February 1, 2020. The District shall contribute 77% of the CalPERS Kaiser HMO plan. 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.

Due to open enrollment restrictions, any employee wishing to change plans from one type of coverage to another shall be allowed to do so only during the Mid-September to Mid-October open enrollment period.

Additionally, the District will pay employee only dental and life insurance for eligible employees.

Eligible part-time, Union represented employees working 30 or more hours per week will be able to obtain medical coverage. ARD will contribute 75% of the selected plan premium, but not more than 75% of the full-time employee benefit. Current part-time eligible employees will continue to receive a benefit of \$555.95 per month until premiums equal 75% of the full-time benefit. Coverage is for employee only and no dental or life insurance is provided by the District.

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

Part-time eligible employees will pay twenty-five percent (25%) of the monthly premium for the employee only medical insurance premium. The part-time eligible employee will pay for all costs for spouse and/or dependent medical insurance premiums.

Eligible part-time, non-represented employees working 30 or more hours per week will be able to obtain partial employee only medical coverage. The District shall contribute a maximum of \$605 (non-union grandfathered) / \$555.95 (union grandfathered) until the premium reaches 75% of the current maximum for a single employee. Coverage is for employee only and no dental or life insurance is provided by the District.

1. For purposes of calculating insurance coverage of part-time employees if the employee is on Disability, Worker's 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.
2. For premiums exceeding the maximum amount as allowed by the tentative union agreement, an employee may elect to participate in the District's Cafeteria 125 Plan, and any applicable premiums may be deducted from the employee's paycheck.
- 3.2. 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.



## **8.7 Cover sheet – Native Tree and Plant Policy**

**Auburn Area Recreation and Park District Policy Committee Meeting July, 2022; Board of Directors meeting September, 2022**

### **The Issue**

Shall the Auburn Recreation District (ARD) consider a policy to plant only appropriate drought resistant trees and plants, as is possible and feasible? Director Lynch has requested that this item be considered.

### **Background**

ARD plants trees, plants and shrubs throughout its park system. The trees tend to be a mixture of native, drought tolerant trees and non-native shade trees. The shade trees are always planted in irrigated lawn areas or in areas that provide irrigation for the trees. Plants and shrubs also are a mixture.

It has been suggested that ARD should not be planting non-native trees in natural area on ARD property. ARD should also be planting drought-resistant plants to cut down on watering and water use.

Director Lynch has suggested the following language for a new policy:

#### **XLIV. Native Tree and Plant Policy**

The District strongly encourages the use of appropriate drought-resistant California native trees and plants (not including grasses) on District managed property, as is possible and feasible.

### **Recommendation for the Policy Committee**

Director Ferris sent a positive recommendation to the Board to adopt this policy. Director Holbrook did not have a recommendation.

### **Fiscal Impact**

The fiscal impact to creating this policy is nominal.

### **Attachments**

None

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

9.1 County Mitigation Fund, current balance \$113,375.

9.2 California Employers' Pension Prefunding Trust (CEPPT) Fund.

## **9.2 Cover Sheet – California Employers’ Pension Prefunding Trust (CEPPT) Fund**

**Auburn Area Recreation and Park District (ARD) Standing Finance Committee, September, 2022; Board of Directors Meeting September, 2022.**

### **The Issue**

Quarterly Interest Statement for the CEPPT. Quarterly reports were requested by the Board.

### **Background**

The California Employers’ Pension Prefunding Trust Fund (CEPPT) is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies.

By joining this trust fund, California public agencies can help finance pension contributions in part from investment earnings provided by CalPERS.

ARD elected to participate in the CEPPT on June 23, 2001. There is currently \$429,956 in this fund. Strategy 1 began on June 23, 2021 and holds \$92,997 for future payments to our CalPERS Pension liabilities. Strategy 2 began on Jan 4, 2022 and holds \$336,959 for a Contingency Reserve.

ARD experienced losses this quarter, ending June 2022, in the amount of (\$35,915), [Strategy 1 = (\$9,354), Strategy 2 = (\$26,561)]. Even though these investments are conservative, the market across the board saw losses.

With the CEPPT, time will be the District’s ally while shorter term periods will occasionally be disappointing. The longer-term probabilities will be the District’s success. Mathematical probabilities will prove that unit values will go back up over time. These funds are not needed currently; the District is investing this for twenty years in the future.

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

The Standing Finance Committee reviewed and forwards the CEPPT quarterly statement to the Board for review.

### **Fiscal Impact**

Loss of \$35,915

Quarter fees of \$249

### **Attachments**

CEPPT Account Update Summary



# CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of June 30, 2022





# CEPPT Account Summary

As of June 30, 2022	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$36,000	\$0	\$36,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$173)	(\$393)	(\$566)
Investment earnings	(\$10,920)	(\$42,648)	(\$53,567)
Total assets (06/23/2021-06/30/2022 = 1.02 years)	\$92,997	\$336,959	\$429,956

# CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended June 30, 2022

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	TTD
CERBT Strategy 1 (Inception June 1, 2007)	\$12,805,762,723	-6.65%	-12.97%	-13.35%	-13.35%	4.60%	5.60%	6.86%	4.86%
Benchmark		-6.71%	-13.07%	-13.55%	-13.55%	4.32%	5.32%	6.51%	4.45%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,750,235,674	-5.53%	-11.49%	-12.54%	-12.54%	3.35%	4.66%	5.69%	6.29%
Benchmark		-5.57%	-11.54%	-12.66%	-12.66%	3.15%	4.43%	5.37%	6.02%
CERBT Strategy 3 (Inception January 1, 2012)	\$747,065,965	-4.56%	-9.82%	-10.72%	-10.72%	2.56%	3.91%	4.55%	4.81%
Benchmark		-4.59%	-9.84%	-10.77%	-10.77%	2.41%	3.73%	4.22%	4.53%
<b>CERBT Total</b>	<b>\$16,954,078,879</b>								
CEPPT Strategy 1 (Inception October 1, 2019)	\$58,090,430	-4.86%	-10.08%	-12.41%	-12.41%	-	-	-	2.49%
Benchmark		-4.95%	-10.24%	-12.62%	-12.62%	-	-	-	2.41%
CEPPT Strategy 2 (Inception January 1, 2020)	\$25,825,663	-3.12%	-7.30%	-10.94%	-10.94%	-	-	-	-0.48%
Benchmark		-3.14%	-7.34%	-11.02%	-11.02%	-	-	-	-0.62%
<b>CEPPT Total</b>	<b>\$70,697,726</b>								



## CEPPT Portfolios

Portfolios	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	5.0%	4.0%
Risk	8.2%	5.2%

## CEPPT Portfolio Details

Asset Classification	Benchmark	CEPPT Strategy 1	CEPPT Strategy 2
Global Equity	MSCI All Country World Index	40% ±5%	14% ±5%
Fixed Income	Bloomberg Barclays U.S. Aggregate Bond Index	47% ±5%	73% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index	8% ±5%	8% ±5%
Treasury Inflation Protected Securities (TIPS)	Barclays Capital Global Real: US TIPS Index	5% ±3%	5% ±3%
Cash	3-Month Treasury Bill	0% +2%	0% +2%

## Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
  - Combines administrative, custodial, and investment fees
  - Separate trust funds
  - Self-funded, fee rate may change in the future
  - Fee is applied daily to assets under management
    - 10 basis points - CERBT
    - 25 basis points - CEPPT

## CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points
<b>2022-2023</b>	<b>10.00 basis points</b>	<b>25.00 basis points</b>

### 618 Prefunding Program Employers

598 CERBT and 72 CEPPT

- State of California
- 157 Cities or Towns
- 10 Counties
- 81 School Employers
- 32 Courts
- 337 Special Districts and other Public Agencies
  - (101 Water, 37 Sanitation, 34 Fire, 25 Transportation)

## Questions? Where to Get Trust Fund Information?

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Program E-mail Addresses	Prefunding Programs Webpages
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<a href="mailto:CERBTACCOUNT@calpers.ca.gov">CERBTACCOUNT@calpers.ca.gov</a> – Online Record Keeping System	