

## **5.5 Cover Sheet for ARD's Personnel Policy – Salary Schedule Ranges Increase Policy Update**

**Auburn Area Recreation and Park District (ARD) Program, Personnel, Policy, Fee & Legal Review Committee Meeting, February, 2022.**

### **The Issue**

Shall the Personnel, Policy, Fee & Legal Review Committee recommend approving changes to Personnel Policy to edit the Salary Schedule Range increase policy?

### **Background**

ARD amended this policy in January 2016 regarding salary schedules (ranges), allowing for increases in a salary schedule to all employees in that range when an increase is approved by the Board of Directors.

In some instances, the District would like the option of increasing the starting pay or extending the range without enacting changes to those within the range.

### **Current Policy**

#### **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. Should the Board of Directors approve an increase in a salary or hourly wage schedule for a job description, all employees in that job description ~~will~~ **may** receive a commensurate salary or wage increase, **based on recent minimum wage or other recent salary adjustments.***

*For those employees represented by Local 39, the schedules are developed through negotiation between the union and the District, and are ratified by the members and the Board of Directors.*

### **Recommendation**

Staff recommends the Policy Committee approve updating the current policy, changing the word “will” to “may..., based on recent minimum wage or other recent salary adjustments”.

### **Fiscal Impact**

None to variable savings

## **5.6 Cover Sheet: Resolution #2022-3: Transfer of \$80,660 from the Capital Construction Reserves for James Outfield, Placer Hills Parking Lot and Skyridge Roof**

**Auburn Area Recreation and Park District February, 2022 Finance committee meeting; Board of Directors meeting, February, 2022.**

### **The Issue**

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-3, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$80,660 to reimburse the general fund for the expenses paid for the James Field Outfield (\$19,814), Placer Hills Parking Lot (\$50,000) and the Skyridge Roof (\$10,846)?

### **Background**

On October, 2021, the Board of Directors authorized an updated Project List authorizing \$80,850 to be spent from Future Capital Construction for the following three (3) projects; James Field Outfield \$20,000, Placer Hills Parking Lot \$50,000 and the Skyridge Modular Roof \$10,850.

- **Marina Landscape** was awarded the contract for the James Field Outfield Project.
- **Simpson & Simpson & Co.** was awarded the contract for the Placer Hills Parking Lot Project.
- **Madison Roofing and Waterproofing** was awarded the contract for the Skyridge Roof Project.

The District has completed the James Field Outfield and spent \$41,814. County Mitigation is funding a portion of this project (\$22,000), leaving \$19,814 to be funded by Future Capital Construction Reserves. The District has completed the Placer Hills Parking Lot and spent \$50,224; \$50,000 to be funded by the Future Capital Construction Reserves. The Skyridge Roof is complete and the District spent a total of \$10,846. All of these expenses were paid from the General Fund in fiscal year 2021-2022. The total being requested as a transfer from the Future Capital Construction Reserve is \$80,660.

### **Recommendation**

The Finance Committee reviewed and recommend approval of Resolution #2022-3; a resolution approving the transfer of the Capital Construction Reserves in the amount of \$80,660 to the General Fund as this is an appropriate use of these reserves. This is sent to the consent calendar for the Board's approval.

### **Attachment**

Resolution Number 2022-3

RESOLUTION NUMBER 2022-3

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$80,660 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in October of 2021, the Auburn Area Recreation & Park District Board of Directors approved a budget that included \$80,850 being transferred from the Future Capital Construction Reserves to the General Fund, for the year 2021-2022, and;

WHEREAS, \$19,814 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on James Field Outfield Project, and;

WHEREAS, \$50,000 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on the Placer Hills Parking Lot Project, and;

WHEREAS, \$10,846 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on the Skyridge Modular Roof,

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$80,660.00 from the Future Capital Construction Reserves into the General Fund.

APPROVED, PASSED, AND ADOPTED ON February 24, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

\_\_\_\_\_  
Mike Lynch  
Chairman of the Governing Board

ATTEST:

\_\_\_\_\_  
Clerk to the Governing Board

**SECTION: 6.0**

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

**INFORMATION:**

**SEE ATTACHMENTS**

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

- As of the writing of this report, the following is true about ARD facilities and amenities:
  - **Everything is open. Masks are required for entry in to indoor facilities for unvaccinated individuals**
- Sierra Pool is up and running for Colfax High and Placer High/Foresthill High swim teams. Foresthill High is trying to get a team together, so their 4 swimmers are practicing with Placer
- All of the solar panels are hooked up, however we have to wait for PG&E to make the final connections. This may take up to a month. According to Centrica, the solar will be online in March and it takes PG&E a couple months to adjust the billing. We will still get credit, but we don't see it immediately.
- Bike Park phase II update: PG&E delivered 300 yards of dirt with another 500 yards on its way. They have made extra efforts to make sure the drivers know not to drive through the neighborhood. In the meantime, mega-volunteers Jason and Diana Boyer have trenched in and ran the new water lines for the Phase II area.
- The pumps for the Maidu Dr. sewer lift station both failed, resulting in water being shut-off to CVCC. This also shut down the bathrooms. As of the writing of this report, a date for reopening has not been set.
- A third-party inspector was out to check out the CVCC water damage situation. The initial restoration contractor found water in the walls of the CVCC bathrooms. The inspector sent by the insurance company did not. This third party will help make a determination not only if water remains in the wall, but also if we have mold back there.
- Mike and I met with the residents of the Deer Ridge neighborhood (next to the 24 Acres). They had a few questions, mostly about fencing.
- The lights for James Field are currently not working due to an underground wire fault. Work on finding the fault will take place the week of February 21<sup>st</sup>.

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

- 2/1: Rotary
- 2/2: Union Negotiations
- 2/2: MV MAC meeting re: County Mitigation funds for 24 Acres
- 2/4: Meeting with PB players at MV Park re: court cracks
- 2/8: Rotary
- 2/9: CPRS Workshop: Current Leaders, Future Leaders (panelist)
- 2/14: Zoom meeting with Champions Child Care re: after school care in Auburn
- 2/14: A&D Committee
- 2/15: Rotary – presented ARD 101
- 2/16: Western Care Construction re: 24 Acre pathway easement
- 2/16: Policy Committee
- 2/16: Finance Committee
- 2/17: 24 Acre site walk with Dudek
- 2/17: Meeting with Deer Ridge residents re: 24 Acres
- 2/18: Meeting with contractor re: Regional A field walkway and retaining wall
- 2/22: Rotary
- 2/24: Union Negotiations

**Mark Brunner**  
**Recreation/Youth Services Manager**  
**Report to the Board of Directors**  
**February, 2022**

**Aquatics**

- The Sierra Pool opened on February 7. In February, the pool was primarily used by the Placer and Colfax High School swim teams. The only District program that took place was Masters Swimming. All other ARD aquatics programs will begin in March.
- District Aquatic programs that will begin in March are Robalos swim clinics, Mermaids Synchronized swimming conditioning, and Mermaid's clinics.
- Lifeguard certification courses are scheduled to start March 26.

**Adult Sports**

- Winter Adult Basketball League has nine teams registered for this Winter season. The season will be completed in April.
- Spring Adult Softball is scheduled to start the second week of March. Registration for our spring league opened online February 1. There are currently seven teams registered for the league. Teams are expected to continue to register as the month progresses.

**Special Events**

- Tickets for Boots N Belle's family dance are now available online through our [www.auburnrec.com](http://www.auburnrec.com) website. Tickets for the May 14 country themed dance are \$15 for adults and \$10 per child.
- For this 2022 special event season the District has already received numerous sponsorships including seven Platinum Sponsorships. So far, the Platinum Sponsors for this year are Old Town Pizza, IFC, Precision Orthodontics, Maki Heating and Air, Union Bank, Placer Title, and Innervoice Media. In addition, the District has received generous sponsors for specific events from Auburn Gymnastics, Sierra Pacific Real Estate, Myers and Sons Construction, and Roper's Jewelers.
- The recreation department will have a new intern this semester from Sierra College, Shelly Quormi. Shelley is eager to begin her internship with the District in which she will gain valuable experience working with youth sports, special events, and adult activities. In the summer, Shelley is planning to run a tennis tournament through the District at Regional Park.

**Youth Programming**

- The District's Youth Volleyball League will return this summer for its second season. Registration will open online for the league on February 27. The season will officially begin on June 8.

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

**Financials**

***Revenues –***

- **Programs** are over budget by **\$30,400**. Most notable variances are in the **Recreation Department**. **Youth Basketball** is over budget by **\$15,600**, **Special Events** are over by **\$7,100** and **Youth Services Programs** are over by **\$5,300**.
- **Grants and Donations** are over by **\$332,300**. **\$314,900** from our COVID relief grant and **\$13,600** in **Youth Assistance** donations.

- **Tax Revenue** came in **\$14,900** under expected, **\$7,700** is posting in February. This is a tax estimate from Placer County Treasury. More may post in March, but it may also just come under the estimate, bringing us in at .02% under budget.

**Expenses –**

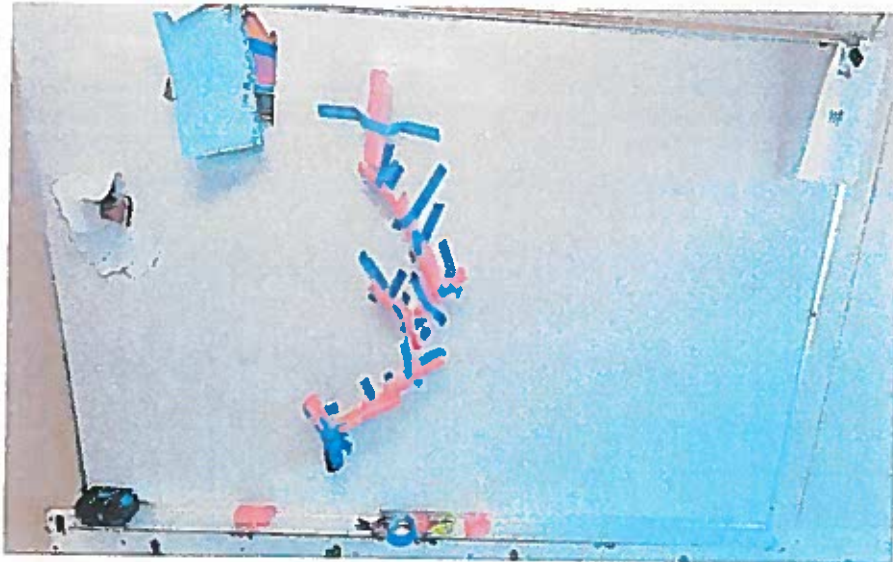
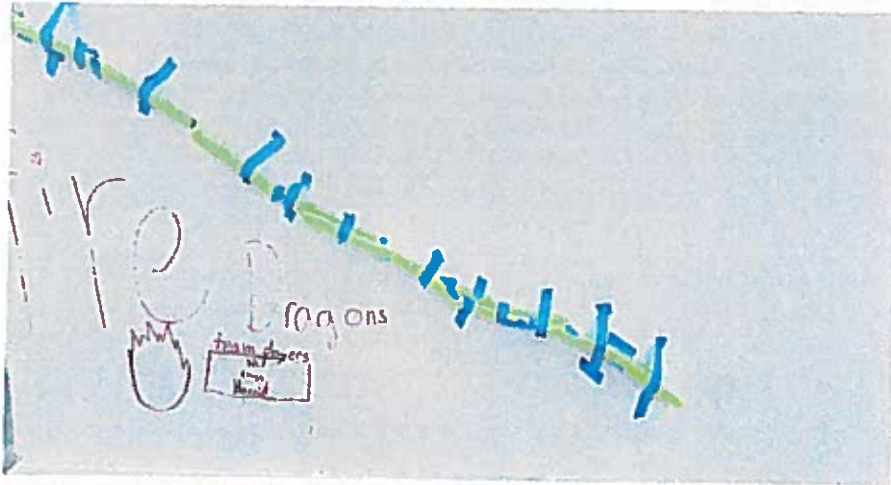
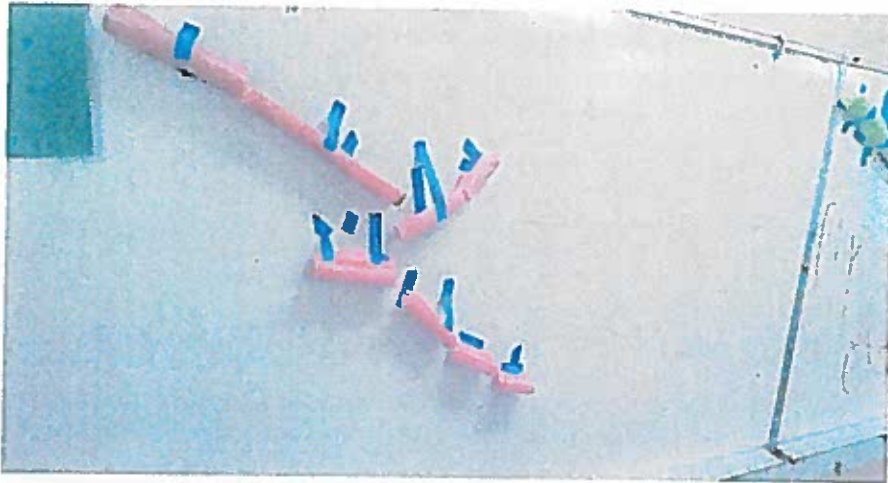
- **Program Expenses** are under by **\$13,600**. Most savings are coming from **Youth Basketball Expense (\$11,500)**.
- **Operations and Supplies** are under budget by **\$29,600**. Most savings come from **Staff Development in Youth Services** of **\$7,725**. This is for a program that hasn't yet been purchased, so it should be expended before year end. **Small Tools Expense** is under budget by **\$5,900**, but other savings have been across the board in this category. This may or may not still be spent in Feb – Mar.
- **Utilities** are under budget by **\$11,200**, this has been saved exclusively in **water usage**.
- **Professional Services** are over budget by **\$7,700**. Our grant application was approved on the **24 Acre Improvements**, so we had an unanticipated cost of **\$22,500** to the **grant advisor**.
- **Maintenance costs** are under by **\$58,400**. **Tree maintenance** is under by **\$15,000** and we may not be able to finish up this program by fiscal year end. **Equipment Repairs** are currently under also by **\$12,000**, but also could be expended in February or March. **Field Maintenance** is currently under by **\$11,100**, but future repairs are slated that could absorb those savings. **Pool Maintenance** is down by **\$9,300**; however, we have some large cost repairs coming in the next two months. The remaining savings are in multiple smaller accounts. These may even out, or may not and leave us with some extra capital.
- **Wages/Benefits** are under budget by **\$12,400**. CalPERS Retirement is coming in under budget by **\$9,900**, due to fluctuations in staff, primarily in Youth Services.

**Appointments to Note for Jan/Feb:**

- Leadership Auburn Meeting
- CSDA Board Governance
- Employment Law Update Webinar
- Union Negotiations Meeting
- 4 Budget meetings with managers
- Project and CIP Meeting
- Champions for Childcare Meeting

**Caleb Porter**  
**Youth Services Manager**  
**Report to the Board of Directors**  
**February, 2022**

Winter programming has been steady and all staff are enjoying the “winter” weather at the sites. Our focus has been on STEM during the month of February. Here are three marble tracks that were built by students during our February Break Science, Engineering, and Inventor’s Camp. They built these with their own creativity and teamwork!





We are continuing the planning for our Spring break camp and we expect a lively bunch of campers. We are progressing with the step-up and planning for our Summer Program! We have already gotten tons of inquiries from people excited for our Summer Program!

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

#### **RECREATION PARK**

- **James Ballfield Outfield Turf Replacement Project: No New Action.** District has accepted the outfield work. If, in the spring when the Bermuda Grass comes out of dormancy, the District finds any damage from the Roundup applications the contractor made, they have agreed to come back and replace any of those areas with Bermuda sod. The outfield (and infield) are both in winter dormancy now. The non-brown grass growth in the outfield is poa annua, a weed grass. Staff is planning on doing herbicide applications in-house for these weeds in the coming weeks.
- **South Play Area Wheelchair Swing Project:** District is waiting on revised pricing from vendor.
- **Rec. Shop Floor Reinforcement Project: No New Action.** Engineering drawings have been received for Recreation Park maintenance shop garage roof reinforcement and Staff will be submitting them to the City for permitting with bid solicitation to follow. Staff is soliciting preliminary pricing assistance from contractors for this work prior to bidding and having difficulty getting responses.

#### **MEADOW VISTA PARK**

- **Playground Replacement Project: No New Action.** The playground was ordered on the day the Board approved the contract (8-26-21). Lead time is much longer than normal and was 18-20 weeks out so installation was expected in January 2022. Vendor has relayed that this delivery has slipped to March/April 2022 due to backorder on some equipment. Equipment will be delivered to MV Park and the District will be ordering protective fencing for both the staging and construction area. Construction timing will be weather dependent but should only take approximately 8-10 working days once started.
- **Parking Lot Re-seal/Re-stripe and Asphalt Path Repairs Project: No New Action.** The parking lot sealcoat portion of the project will be postponed until spring/warm weather.
- **Pickle Ball Court Crack Repairs Project:** Project work ended up being more challenging than the District or contractor thought but the crack filling work has been completed and the contractor installed new colorant on all the courts for no additional cost.

#### **ASHFORD PARK**

- **Irrigation Pump and Filter Replacement Project:** New pump fencing & gate work was completed the week of November 4<sup>th</sup> 2021. Pricing has been requested for some additional work items that will secure the equipment better and provide for more ease of maintenance. Contractor has been non-responsive on providing this pricing to date.

#### **OVERLOOK PARK**

- **Restroom ADA Upgrades & Partitions Project: No New Action.** A new memorial bench installation has just been completed near the overlook and the donors (Bill Kirby Family & friends) included two decorative quartz boulders and a custom concrete finish on the pad. 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.

### REGIONAL PARK & 24 ACRES SITE

- **24 Acres Park Site Development Project:** Contract from the State is anticipated soon and one of the grant requirements is that a Deed Restriction be placed on the property to keep it a maintained park for 30 years. Additionally, staff will be procuring an Irrevocable Recreation Easement onto the property to greatly lessen the sewer connection fees that would otherwise have to be paid with the park development. Both of these items will be brought to A&D and the Board for review and consideration. Staff will be meeting with Director Holbrook and representatives from the Timberline development to discuss their donated trail/recreation easement along their property connecting Bell Rd. to the 24 Acres site. Staff have completed the contract with DUDEK to start the construction documents, surveys & reports. Staff participated in an initial site visit with DUDEK on 2/17/22 and walked the property with GPS map guidance system to visualize where on the property the improvements will actually be located.
- **Dry Creek Playground Replacement Project: No New Action.** Unless other funding is found, this project will need to be postponed as the Per Capita Grant funds will be directed to the 24 Acres site project instead.
- **Pickle Ball Court Crack Repairs Project:** Court crack filling work at MV Park incurred some delays causing the work at Regional Park to be delayed but it was completed on 2/16. Staff are reviewing a price from the contractor to come back and re-do all the color coating on the entire court area.

### CANYON VIEW COMMUNITY CENTER (CVCC)

- **Bike Park Project:** Phase 2 work has been progressing very quickly and has been using a large amount of soil. The District received an additional 300 yards of donated soil from PG&E on 2/15 and an additional 500 yards of soil has just been requested to finish the work and have additional on-site to make some modifications to one of the phase 1 trails. Rebar cages have been constructed for the steel donor sign that will be placed at the pump track. Staff will be drilling the holes for this sign and sign fabricator is to install it. Lead advocates Diana & Jason Boyer have been performing a great deal of work assisting the process installing the Ph.2 jump track watering system, fabricating the access/egress gates and managing volunteers to assist. A drip irrigation system and plantings of native evergreen screening shrubs is scheduled to occur inside along the Phase 2 eastern fence in the near future. Installation of bike park signage throughout the park remains to be completed as well as the pump track main sign panels.
- **Maidu Drive Repair Project (Bureau of Reclamation):** Project has been completed. Staff have obtained budget estimate from one contractor to install a speed table in the road to slow traffic and have also been discussing other traffic calming measures such as signage and striping.
- **ADA Door Improvements & Deadbolt/door closing upgrades building-wide:** Automatic door hardware needs to be installed at the north entry. Part of the COVID Relief monies are being proposed to perform this ADA door work and improve door closers & locking mechanisms throughout the entire building to bring facility into compliance with fire safety codes and improve security.

### PLACER HILLS PARK

- **Pool Parking Lot Repairs & ADA Striping Project: No New Action.** Project has been completed.

### MULTI PARK ITEMS

- **Energy Efficient Upgrades:** Electric grid tie-ins have been completed at all 4 solar sites and it apparently takes another month or so until PG&E allows the solar to come on-line and start producing electricity for the District. Centrica will insure any solar panel damage from foul balls at Rec/James Field for the duration of the 10-year warranty period after project completion. The panel glass is fabricated to withstand a 90 MPH golf ball impact and the panels apparently still function properly if cracks occur. Final punch-list of plumbing work is getting smaller/making progress. Additional work out of scope may be initiated on electrical and plumbing items at various parks if funded with recently received "Covid funds". HVAC repairs have been completed at CVCC. Suggestions and pricing is being sought for better lighting controls at Rec Park as the provided system is cumbersome and not meeting the District's needs. Third party inspection will occur at CVCC regarding possible water damage behind the tile work in both main floor restrooms. They will be looking for moisture and presence of mold as the flooding occurred over a month ago.

### **MISCELLANEOUS ITEMS**

- Work ongoing for replacement planting projects at three parks. Field investigation at Sugar Pine Ridge/Winchester Park for a new irrigation booster pump. New memorial bench placement near Sierra Pool splash-pad. New inquiry regarding a possible Memorial Bench at Regional Park. Investigation and prelim pricing for a VFD (variable frequency drive) at Railhead Park irrigation pump. Ongoing assistance with bike park signage and irrigation system adjustments. Updates of monthly Board reports/A&D Project Activity Reports etc.

**Manouch Shirvanioun**  
**Customer Service/Marketing Manager**  
**Report to the Board of Directors**  
**February, 2022**

- Auburn Little League submitted a partial schedule. Waiting for full season schedule
- Sierra Foothills Little League submitted a partial schedule. Waiting for full season schedule
- Number of running events are on the schedule at Overlook Park for this year
- Three new Fundraising Running Events at Railhead this Spring: Harvest Ridge School, Bowman PTO and Beautiful Minds Wellness
- Hosted Leadership Auburn Session at CVCC
- Leadership Executive Committee Meetings
- Attended Chamber Ambassador Ribbon Cutting visits
- Attended Chamber Networking Lunch
- Obtained Platinum Sponsorships from OTP and Placer Title, and partial sponsorships from Ropers Jewelers for three events
- Mark and I met with Peter and Garrett Konrad with IFC and obtained another Platinum Sponsorship

**Jesse William**  
**Facilities & Grounds Manager**  
**Report to the Board of Directors**  
**January, 2021**

**Ashford Park**

- Serviced the #15 truck.
- Fuentes Lake and Pond Management serviced the compressor for the pond aeration system.

**Canyon View Community Center**

- Began fixing existing and installing additional exterior lighting on the side of the community center.

#### Christian Valley Park

- Refilled the sand box in the upper playground.

#### Meadow Vista Park

- Replaced the pickleball court numbers.

#### Recreation Park:

- Serviced the #22 truck.
- Folsom Lock and Security replaced the lever to the lifeguard shack.
- National Aquatics Services repaired the leak detected in the Splash Pool.
- Serviced the Kubota RTV-X900 Utility Vehicle.
- Installed 50 yards of ShockAb Playground Chips in the back playground.
- Continued repairing the large gazebo.
- Installed straw wattles at the bottom of the slope along Recreation Drive to keep the slope from deteriorating onto the sidewalk.
- Replaced several wire guards that had become loose on the high bay luminaires in the gymnasium.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).

#### Regional Park:

- Serviced one of the TX 4x2 Traditional Utility Vehicles.
- Continued working on getting full remote irrigation system access and numerous other advanced water management features from any web-based device.
- Replaced the retaining wall along the picnic units by the playground.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).
- Replaced two of the pickleball nets.
- Replaced two of the "batters' eye" screens on the pickleball courts.

**JANUARY VANDALISM REPORT**

**1/14/2022**

**Sugar Pine, had motorcyclist do donuts in the field, needed to fill in the ruts there were created by motorcycle.**

	<b>LABOR COSTS</b>	<b>MATERIAL COSTS</b>
	<b>\$62.40</b>	<b>\$351.02</b>
<b>Total Labor</b>	<b>\$62.40</b>	<b>Total</b>
<b>Total for Year</b>	<b>\$4,920.80</b>	<b>material</b>
	<b>Total for Year</b>	<b>\$11,370.91</b>

2023 PROJECT ACTIVITY		UPDATED 02/10/22	
PORT	EST. COST	NOTES	EST. COMPLETED
JECT			
PINK COLORED SECTIONS INDICATE NEW ACTIVITY			
REATION PARK			
as Ballfield-Outfield Bermudagrass version Project (2019)	42,000.00	District has accepted the outfield work. If, in the spring when the Bermuda Grass comes out of dormancy, the District finds any damage from the Roundup applications the contractor made, they have agreed to come back and replace any of those areas with Bermuda sod. The outfield (and infield) are both in winter dormancy now. The non-brown grass growth in the outfield is poa annua, a weed grass. Staff is planning on doing herbicide applications in-house for these weeds in the coming weeks.	OCTOBER 2021
elchair Swing Project (2019)	60,000.00	District is waiting on revised pricing from vendor.	SPRING 2022
Shop Floor Reinforcement Project	10,000.00	Engineering drawings have been received for Recreation Park maintenance shop garage roof reinforcement and Staff will be submitting them to the City for permitting with bid solicitation to follow. Staff is soliciting preliminary pricing assistance from contractors for this work prior to bidding and having difficulty getting responses.	WINTER/SPRING 2022

<b>ADOW VISTA PARK</b>				APRIL 2022
Ground Replacement Project	120,000.00	The playground was ordered on the day the Board approved the contract (8-26-21). Lead time is much longer than normal and was 18-20 weeks out so installation was expected in January 2022. Vendor has relayed that this delivery has slipped to March/April 2022 due to backorder on some equipment. Equipment will be delivered to MV Park and the District will be ordering protective fencing for both the staging and construction area. Construction timing will be weather dependent but should only take approximately 8-10 working days once started.		
Signage	1,200.00	Inventory of existing ADA signage at the park was completed by staff. The needs appear minimal and the signage upgrades will be grouped with the asphalt striping work.		SPRING 2022
ing Lot Re-seal/Re-Stripe (combined project below)	15,000.00	The parking lot sealcoat portion of the project will be postponed until spring/warm weather.		SPRING 2022
ait Pathway Repairs (2020)	30,000.00	Pathway repair portion of the project was completed in December.		FALL/WINTER 2021
aball Court Crack Repairs	5,000.00	Project work ended up being more challenging than the District or contractor thought but the crack filling work has been completed and the contractor installed new colorant on all the courts for no additional cost. Positive comments have been received from the regular players now that work is done.		WINTER 2022 <i>10 hours Katie 1/10/22</i>
<b>FORD PARK</b>				
ion Pump Replacement Project	45,000.00	New pump fencing & gate work was completed the week of November 4th. Pricing has been requested for some additional work items that will secure the equipment better and provide for more ease of maintenance.		WINTER/SPRING 2022

<b>WILKINSON PARK</b>	Room ADA Upgrades	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/SPRING 2022
<b>WILKINSON PARK &amp; 24 ACRES</b>	Wide Park Development and Community Revitalization Program (SPP) at Round 4 (2018/2019) & CEQA Elements-24 Acres Park Site Development Project	120,000.00	Contract from the State is anticipated soon and one of the grant requirements is that a Deed Restriction be placed on the property to keep it a maintained park for 30 years. Additionally, staff will be procuring an Irrevocable Recreation Easement onto the property to greatly lessen the sewer connection fees that would otherwise have to be paid with the park development. Both of these items will be brought to A&D and the Board for review and consideration. Staff will be meeting with Director Holbrook and representatives from the Timberline development to discuss their donated trail/recreation easement along their property connecting Bell Rd. to the 24 Acres site.	FALL 2023
24 Acres Site Construction Documents		110,000.00	Staff have completed the contract with DUDEK to start the construction documents, surveys & reports. First site visit with them is set for 2/17.	SPRING/SUMMER 2022
Creek Playground Replacement		177,000.00	This playground project will need to be postponed until funding can be put in place for it's replacement.	FUTURE



<p>eball Court Crack Repairs</p>	<p>4,500.00</p>	<p>Project work at MV park incurred some delays causing this work at Regional Park to be delayed and it has just started. Crack filling work scheduled to be completed on 2/15-16. Staff have requested a price from the contractor to come back and re-do all the color coating on the entire court area.</p>	<p>WINTER 2022</p>
<p>:C Park - Construction (2015/2016)</p>	<p>200,000.00</p>	<p>Phase 2 work has progressed very quickly and District is awaiting an additional 300 yards of donated soil from PG&amp;E in order for the designer to finish the work. Rebar cages have been constructed for the steel donor sign that will be placed at the pump track. Staff will be drilling the holes for this sign and sign fabricator is to install it. Lead advocates Diana &amp; Jason Boyer have been performing a great deal of work assisting the process including installation of the jump track watering system, fabricating the access/egress gates and managing volunteers to assist. A drip irrigation system and plantings of native evergreen screening shrubs is set to occur inside along the Phase 2 eastern fence.</p>	<p>ONGOING</p>
<p>J Drive Repair (2018/2019)</p>	<p>0.00</p>	<p>Project was completed late January 2022. Staff is obtaining pricing for the possible installation of one or two speed tables to be installed as traffic has not been obeying the 25 MPH speed limit.</p>	<p>COMPLETED</p>
<p>Door Improvements &amp; Deadbolt/door sig upgrades building-wide</p>	<p>50,000.00</p>	<p>Automatic door hardware needs to be installed. Part of the COVID Relief monies are being proposed to perform this ADA door work and improve door closers &amp; locking mechanisms throughout the entire building to bring facility into compliance with fire safety codes.</p>	<p>WINTER/SPRING 2022</p>

<b>CER HILLS PARK</b>				
ing Lot Repairs	30,000.00	Project completed early December 2021.		FALL 2021
<b>.TI-PARK ITEMS</b>				
Efficient Upgrades	2,131,500.00	Electric grid tie-ins have been completed at all 4 solar sites and it apparently takes another month or so until PG&E allows the solar to come on-line and start producing electricity for the District. Centrica will insure any solar panel damage from foul balls at Rec/James Field for the duration of the 10 year warranty period after project completion. The panel glass is fabricated to withstand a 90 MPH golf ball impact and the panels apparently still function properly if cracks occur. Final punchlist of plumbing work is getting smaller/making progress. Additional work out of scope may be initiated on electrical and plumbing items at various parks if funded with recently received "covid funds". HVAC repairs have been completed at CVCC. Suggestions and pricing is being sought for better lighting controls at Rec Park as the provided system is cumbersome and not meeting the Districts needs. Third party inspection will occur at CVCC regarding possible water damage behind the tile work in both main floor restrooms. They will be looking for moisture and presence of mold as the flooding occurred over a month ago.		ONGOING 2021/22
<b>Total Year Projects Total:</b>	<b>3,166,200.00</b>			

## **8.1 Cover Sheet - Preliminary Budget and Resolution # 2022-4 for Fiscal Year 2022/2023**

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

### **The Issue**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-4 passing the preliminary FY 2022/2023 budget?

### **Background**

Staff has met with departmental managers over the past several weeks to finalize budget requests and basic departmental needs for the next fiscal year: 2022/2023.

The attached budget summary sheet outlines the results of these meetings.

### **Administration**

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

### **Aquatics**

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

A new **Pool Sweep** will replace the current one at Sierra Pool and the **Circulation Pump** will be replaced at the Splash Pool totaling \$12,500.

### **Customer Service**

No significant changes.

### **Facilities and Grounds**

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

**(\*Since the Project list has not been given final approval, some of the items below may change with the Final Budget)**

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

- One Truck will be purchased at an estimate of \$75,000.
- One John Deere Gator Cart will be replaced at an estimate of \$21,000.
- A Dump Trailer will be purchased for \$19,000.
- Railhead Park is requiring a VFD for the irrigation pump, estimated at \$15,000.
- Winchester Park's irrigation pump requires a booster pump, estimated at \$15,000.

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

- Rec Park's Locker Room Floor needs to be resurfaced, budgeted at \$25,000.
- Recreation Shop Floor Repairs have not been completed and are budgeted at \$20,000.
- Regional Park's Pond Mucking is budgeted for \$100,000.
- Regional Park's Pond Leak Investigation is estimated at \$40,000 to determine the next step in fixing the leaks.
- Regional Park's Canal needs repair, that is estimated at \$40,000.
- Ashford Park's levee needs repair and paving at \$75,000.
- Ashford Park's retaining wall may need some repairs, to determine what that will entail. This is budgeted at \$10,000 to investigate.
- Overlook Interpretive Signage, \$10,000.
- Railhead Park's Parking lot to be repaired and resealed for \$60,000.
- Plumbing infrastructure, estimated at \$50,000.
- Electrical infrastructure, estimated at \$34,000.
- CVCC door locks, ADA upgrades and repairs, quoted at \$50,000.

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

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

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

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

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

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

### **Recreation**

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

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

### **Youth Services**

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

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

One of the Recreation Modulars and one of the Auburn Elementary Modulars have leaks and will need roof repairs at \$15,000 for each unit.

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

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

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

**Recommendation**

The Finance Committee reviewed the preliminary budget for 2022-23 and forwarded without recommendation for approval of Resolution # 2022-4 to the Board. Director Holbrook would recommend a transfer to the Contingency Fund and Director Ainsleigh would recommend funds slotted for Shockley Park improvements.

**Attachments**

Resolution # 2022-4  
Summary 2022/2023 budget  
Departmental Budgets  
Five Year Projected Budgets

**Resolution No. 2022 - 04  
Before the Governing Board of the  
Auburn Area Recreation and Park District  
County of Placer, State of California**

**ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND**

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

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the 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		1,229,146.00
Facility Rentals		190,044.00
		1,419,190.00
<b>Total Park &amp; Rec. Services Revenue</b>		
		1,419,190.00
<b>Government Revenues</b>		
Taxes, Governmental Revenue		3,902,925.00
		3,902,925.00
<b>Total Governmental Revenue</b>		
		3,902,925.00
<b>Other Revenue</b>		
Interest Revenue		22,327.00
Misc. Revenue		50,775.00
		73,102.00
<b>Total Other Revenue</b>		
		73,102.00
<b>Donations</b>		
Donations, Grant, In kind		-
		-
<b>Total Donation Revenue</b>		
		-
<b>TOTAL OPERATING REVENUES</b>		
		5,395,217.00
<b>Project and Equipment Revenue</b>		
Grant Proceeds		118,000.00
Contributions/In kind Services Revenue		1,000.00
Transfer in from Equipment Reserves		157,500.00
Transfer in from ADA Reserves		15,000.00
Transfer in from Reserves		609,000.00
		900,500.00
<b>Total Project and Equipment Revenue</b>		
		900,500.00
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue		69,000.00
County Park Dedication Revenue		25,000.00
		94,000.00
<b>Total Park Dedication Revenue</b>		
		94,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>		
		994,500.00
<b>TOTAL REVENUES</b>		
		6,389,717.00

## EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	235,487.00
Operations & Supplies	474,302.00
Utilities Expense	210,425.00
Professional Expenses	98,499.00
Building & Grounds expense	477,358.00
Property Tax Admin. Fees	74,529.00
Election Cost	41,280.00
Wages & Benefits	3,423,513.00
Equipment and Land Lease	164,716.00
Fixed Assets	-
Equipment Reserve Expenditures	166,700.00
<b>Total Operating Expenditures</b>	<b>5,366,809.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	12,500.00
ADA reserve projects	15,000.00
Future Cap Projects	730,500.00
In-Kind & Other Contribution Projects	-
<b>Total Project Expenditures</b>	<b>758,000.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	59,000.00
County Park Dedication Project Expenditures	25,000.00
<b>Total Park Ded. Project Expenditures</b>	<b>84,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>6,208,809.00</b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>180,908.00</b>
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UAL/115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	25,000.00
<b>OPERATING BUDGET BALANCE</b>	<b>10,908.00</b>

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 24th day of February, 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.

\_\_\_\_\_  
Mike Lynch  
Board of Directors

\_\_\_\_\_  
Kahl Muscott  
District Administrator



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

**2022/2023 Preliminary Budget**

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III taxes	RDA pass/thru	Transfer in from Equip Reserves	TOTAL	% of Total
15,287	175,142	37,433	119,800	21,876	69,000	25,000	3,677,010	574,000	27,850	198,065	198,065	4,920,384	61%
372,336	7,334	7,334	-	451	-	-	-	-	-	-	145,000	1,140,777	14%
683,363	4,167	11,008	-	-	-	-	-	50,000	-	-	-	15,287	2%
153,160	12,735	-	-	-	-	-	-	-	-	-	-	480,344	6%
-	-	-	-	-	-	-	-	-	-	-	12,500	176,395	2%
<b>1,229,146</b>	<b>190,044</b>	<b>50,775</b>	<b>119,000</b>	<b>22,327</b>	<b>69,000</b>	<b>25,000</b>	<b>3,677,010</b>	<b>624,000</b>	<b>27,850</b>	<b>198,065</b>	<b>157,500</b>	<b>6,389,717</b>	<b>100%</b>

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. Special fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	
192,208	54,398	115,809	398,415	218,465	150,000	162,513	1,281,808	1,281,808	1,281,808	1,281,808	1,281,808	1,281,808	20%	
165,283	179,540	32,381	18,082	424,146	1,125,488	503,117	150,000	12,500	12,500	12,500	2,203	3,365,859	53%	
32,381	10,323	53,072	15,086	137,820	171,989	52,946	779,500	779,500	779,500	779,500	779,500	779,500	12%	
201,411	3,287	3,287	600	7,265	171,989	70,174	4,200	4,200	4,200	4,200	4,200	233,470	4%	
26,444	20,138	3,287	600	7,265	484,398	113,221	50,000	50,000	50,000	50,000	50,000	515,947	8%	
7,832	3,720	27,598	45,947	45,947	127,865	18,615	12,500	12,500	12,500	12,500	12,500	718,374	11%	
235,487	474,302	210,425	98,499	477,358	115,809	2,446,975	976,538	166,700	829,500	12,500	164,716	145,000	6,353,809	100%

Transfer to Future Capital Construction Reserve 2%, 000

**Net Revenue**

**10,908** 0.17%

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

**2022-2023 Preliminary Budget**

Operating Revenues	% of total			
	Preliminary Budget		2021-2023 Final Budget	
Program Revenue	\$ 1,229,146	19.2	1,183,103	14.2
Facility Revenue	\$ 190,044	3.0	178,525	2.1
Misc. Revenue	\$ 50,775	0.8	45,424	0.5
Donations, Grant Revenue and In Kind	\$ 119,000	1.9	318,688	3.8
Interest Income	\$ 22,327	0.3	9,987	0.1
Transfer in from City Mitigation	\$ 69,000	1.1	69,000	0.8
Transfer in from County Mitigation	\$ 25,000	0.4	107,000	1.3
Tax Revenue	\$ 3,875,075	60.6	3,777,208	45.4
Transfer in from Cap Const, ADA & Equip Res	\$ 781,500	12.2	2,600,984	31.3
Misc (atwood etc)	\$ 27,850	0.4	27,039	0.3
<b>Total Operating Revenue</b>	<b>\$ 6,389,717</b>	<b>100.00</b>	<b>8,316,958</b>	<b>100.00</b>

**Expenditures**

Program Expense	\$ 235,487	3.7%	224,177	2.7%
Operating & Supplies	\$ 474,302	7.5%	454,625	5.5%
Utilities Expense	\$ 210,425	3.3%	264,459	3.2%
Professional Services	\$ 98,499	1.6%	95,871	1.2%
Building & Grounds Maintenance	\$ 477,358	7.5%	537,213	6.5%
Property Tax Admin.	\$ 115,809	1.8%	71,878	0.9%
Wages	\$ 2,446,975	38.5%	2,199,359	26.6%
Benefits & Payroll Costs	\$ 976,538	15.4%	1,120,588	13.6%
Fixed Asset Expense	\$ 166,700	2.6%	123,253	1.5%
Capital Improvement Projects Mitigation & Funds	\$ 829,500	13.1%	2,802,049	33.9%
Capital Improvement Projects General Fund	\$ 12,500	0.2%	2,857	0.0%
Debt Services	\$ 164,716	2.6%	152,321	1.8%
Reserve Deposits (ADA, Conting, GASB)	\$ 145,000	2.3%	208,482	2.5%

<b>Total Expenditures</b>	<b>\$ 6,353,809</b>	<b>100</b>	<b>8,257,132</b>	<b>100</b>
Net Revenue Over Expenditures	35,908		59,826	

Transfer to Future Capital Construction Reserve	25,000.00	45,000.00
---	-----------	-----------

**Net Revenue** **10,908** **14,826**

Estimated 4/22

Annual Equip Replacement Fund	706,091	812,237
Future Capital Construction Fund	708,684	1,005,573
Contingency Reserve	70,000	450,000
ADA reserve	23,832	30,032
CEPPT Trust	486,256	

**TOTAL RESERVES** \$ 1,994,863 \$ 2,297,842

	Mid Year 21/22	PRELIM 22/23	PRELIM 23/24	PRELIM 24/25	PRELIM 25/26
<b>Operating Revenues</b>					
Program Revenue	1,183,103	1,229,146	1,266,020	1,304,001	1,343,121
Facility Revenue	178,525	190,044	199,546	209,524	220,000
Fisc. Revenue	45,424	50,775	46,787	48,190	49,636
Grants, Donations, in kind	318,686	119,000	-	-	-
Interest Income	9,987	22,327	23,443	24,616	25,846
Transfers in from City Mitigation	69,000	69,000	187,000	-	-
Transfers in from County Mitig.	107,000	25,000	505,000	147,000	-
Transfers in from ADA Reserv.	16,200	15,000	-	18,500	-
Transfers in from Capital Const.	629,445	609,000	265,000	50,000	-
Transfers in from Equip Resv.	1,955,340	157,500	111,420	171,198	-
Transfers in from Contingency	-	-	-	-	267,820
Tax Revenue	3,777,208	3,875,075	4,010,703	4,151,077	4,296,365
Wood Mill taxes	27,039	27,850	28,686	29,259	30,137
<b>Total Operating Revenue</b>	<b>8,316,957</b>	<b>6,389,717</b>	<b>6,643,605</b>	<b>6,153,365</b>	<b>6,232,925</b>
<b>Expenditures</b>					
Program Expense	224,177	235,487	242,552	249,828	257,323
Operating & Supplies	454,625	474,302	488,531	503,187	518,283
Utilities Expense	264,459	210,425	220,946	234,203	248,255
Professional Services	95,871	98,499	92,924	98,499	104,409
Building & Grounds Maint	537,213	477,358	491,679	506,429	521,622
Property Tax Administration	71,878	115,809	76,191	122,758	78,476
Depreciation	2,199,358	2,446,975	2,593,794	2,749,421	2,914,386
Benefits & Payroll Costs	1,120,588	976,538	1,035,130	1,097,238	1,163,072
Fixed Asset Expense	123,253	166,700	111,420	171,198	267,820
Capital Imp. Projects	2,802,049	829,500	957,000	215,500	-
General Fund Projects	2,857	12,500	-	-	-
Grant Services	152,321	164,716	166,363	168,027	169,707
Contingency	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,048,649</b>	<b>6,208,809</b>	<b>6,476,529</b>	<b>6,116,288</b>	<b>6,243,354</b>
Equipment Reserves	90,000	80,000	80,000	85,000	85,000
Unfunded Liability	113,482	60,000	60,000	60,000	60,000
GA Reserves	5,000	5,000	5,000	5,000	5,000
Contingency Reserves	-	-	-	-	-
Future Capital Construction	45,000	25,000	25,000	25,000	25,000
<b>(plus)/(deficit)</b>	<b>14,826</b>	<b>10,908</b>	<b>2,076</b>	<b>(102,923)</b>	<b>(180,420)</b>

**Administration  
2022-2023**

Prelim

**Revenues**

Miscellaneous Revenues	FY 21-22 Actual Actual to Date	Mid Year Budget Revision	22-23
Misc. Income -w/c div and other	685	1,492	88
Misc. Income -w/c div and other	897	-	0
Verizon cell lease	29,055	31,761	32,344
<b>TOTAL</b>	<b>30,637</b>	<b>33,253</b>	<b>32,432</b>

Grant Proceeds - Admin	335,974	31,000	0
	-	-	0
<b>TOTAL</b>	<b>335,974</b>	<b>31,000</b>	<b>0</b>

**Interest Income**

Interest Revenue other	340	226	328
Interest Revenue - County	8,085	8,891	7,277
Interest - Pension Trust	2,249	504	14,000
<b>TOTAL</b>	<b>10,674</b>	<b>9,621</b>	<b>21,604</b>

**Taxes & Gov't Revenues**

Current Sec Prop Tax General	3,246,025	3,232,662	3,343,406
Homeowner's Prop. Tax Reduction	14,264	19,625	14,692
Current Unsec Prop Tax General	71,970	76,942	74,129
Suppl. Prop Tax Current	110,986	110,944	114,058
Unitary & Op Non-unitary Tax	119,758	138,432	123,351
Redemptions Gen Taxes	-	-	0
Prior Unsec Prop Tax	452	11	466
Timber Tax Guarantee	-	-	0
Prior Supplemental Tax Rev	4,369	4,263	4,500
Prior Secured Prop Taxes	(167)	(151)	-172
Railroad Unitary Prop Taxes	2,506	2,238	2,581
Pipeline	-	90	0
RDA Pass - Throughs	192,297	192,152	198,066
<b>TOTAL</b>	<b>3,762,460</b>	<b>3,777,208</b>	<b>3,875,077</b>

**Total Revenues**

3,803,771	3,991,082	3,929,113
-----------	-----------	-----------

Prelim

**Expenditures**

Operations & Supplies	FY 21-22 Actual Actual to Date	Mid Year Budget Revision	22-23
Discounts Taken	-	-	0

Finance Charges	-	-	0
CalCard Incentive	(1,916)	(2,024)	-1,916
Penalties	2,197	2,197	2,307
Donations Expense	750	750	788
Telephone (CVCC) - Admin	6,179	6,290	6,488
Postage - Admin	489	1,498	513
Bank Service Charges	-	(8)	0
CEEPT Charges		268	86
Office Supplies	5,436	5,394	5,708
Duplication Costs- Admin	1,305	1,466	1,370
Office Equip. Rental- Admin	4,820	4,867	5,061
Office Equip Maint - Admin	-	-	0
Dining Expense	879	920	923
Gas/Mileage Expense	1,983	1,909	2,082
General Admin Exp	2,297	1,944	2,412
Liability Insurance	135,429	133,703	150,275
Board Expense	1,576	2,506	1,655
misc Expense	-	-	0
Dues & Subscriptions	10,598	10,798	11,128
Staff Appreciation	161	172	169
Staff Development	1,929	2,229	2,026
Small Office Equipment	-	-	0
Safety Supplies - Administration	-	-	0
<b>TOTAL</b>	<b>174,194</b>	<b>174,879</b>	<b>191,075</b>

Legal Fees	5,404	7,870	22,032
------------	-------	-------	--------

	FY 21-22 Actual	Mid Year	22-23
	Actual to Date	Budget Revision	
Professional Services			
Grant Application Expense	22,500	-	0
Professional Services	10,789	15,153	12,772
Accounting/Auditor Fees	16,280	12,900	19,594
Environmental Services	-	-	0
<b>TOTAL</b>	<b>49,569</b>	<b>28,053</b>	<b>32,366</b>

Property Tax/Election Expense			
Property Tax Administration	68,708	68,708	72,143
CalPERS SS Fee	510	510	0
Election Expense	-	-	41,280
LAFCO Fees	2,272	2,660	2,386
<b>TOTAL</b>	<b>71,490</b>	<b>71,878</b>	<b>115,809</b>
			<b>Prelim</b>

**Salaries/Wages Expenses**

Wages - Admin - Full Time  
 Wages - Admin - Part Time  
 Wages- Admin - Board Pay  
 Wages - District Administrator  
**TOTAL**

FY 21-22 Actual      Mid Year      22-23  
 Actual to Date      Budget Revision

147,847	132,196	164,051
67,121	68,421	67,059
29,000	29,500	30,000
125,867	126,768	137,305
369,835	356,885	398,415

**Benefits & Payroll Costs**

ER -Taxes - Admin (7.65%)  
 Employment Expense - Admin  
 Fingerprinting  
 Benefits Expense - Admin  
 CalPERS Prefunding  
 Employer Retirement Exp  
 Worker's Compensation  
**TOTAL**

29,764	29,212	31,334
83	136	85
89	92	26
59,431	61,851	59,104
315,840	291,934	147,879
33,232	33,622	36,616
3,418	3,522	3,321
441,857	420,369	278,365

**Fixed Assets- Equipment**

Fixed Assets  
 Computer Purchases - Admin.  
**TOTAL**

(34)	-	0
-	9,000	0
(34)	9,000	0

Principal Lease payment  
 Sterling Lease Interest Expense

108,000	108,000	119,000
34,378	42,245	43,513
142,378	150,245	162,513

**Total Expenditures**

1,254,693	1,218,179	1,200,575
-----------	-----------	-----------

**Total Revenues**  
**Total Expenditures**

4,139,745	4,069,750	3,929,113
1,254,693	1,451,309	1,200,575
2,885,052	2,618,441	2,728,538

**Net Gain (Loss)**

## Customer Service 22-23 Budget Revenues

Revenue	FY 21-22 Actual	21-22 Final Mid Year	Prelim 22-23
Out of Dist Fees	13,443	14,785	13,642
Out of Dist Fees - Bureau	858	1,010	872
Return Check Fees	30	30	31
<b>Total</b>	<b>14,331</b>	<b>15,825</b>	<b>14,545</b>

### Rents & Concessions

Total	0	0	0
	0	0	0

### Miscellaneous Revenue

Total	0	0	0
	0	0	

### Grant Revenue

Total	0	0	0
	0	0	0

### Other Financing Sources

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

## Total Revenues

14,331      15,825      14,545

## Expenditures

### Expenditures

Cash short/over	137	136	138
Merchant fees	10,039	9,696	10,139
Bad Debt	0	0	0
Telephone expense	6,853	6,922	6,922
Gift certificates Given Out	58	108	59
Postage	500	500	505
Office Supplies	2,929	2,691	2,958
Duplication costs	60	180	61
Office Equipment rental	6,097	6,188	6,158
Office equipment Maintenance	0	0	0
Gas/Mileage Expense	419	487	423
Public Relations/Marketing	4,490	10,084	4,535
Dues and Subscriptions	430	357	424

Safety Supplies	0	0	0
Staff Appreciation	48	100	48
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
<b>Total Expenditures</b>	<b>32,060</b>	<b>37,449</b>	<b>32,381</b>

Prof Services	10,022	18,929	10,323
	10,022	18,929	10,323

	FY 21-22 Actual	Mid Year	22/23
Wages (F/T)	127,347	128,021	137,820
Wages (P/T)	6,034	8,547	0
<b>Total</b>	<b>133,381</b>	<b>136,568</b>	<b>137,820</b>

ER -Taxes - Admin (7.65%)(10.85%)	10,656	10,948	10,795
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	24,995	25,685	26,155
Employer Retirement Exp. (16.622%)	14,268	14,890	15,177
Worker's Compensation (.68% x 148%)	664	655	619
<b>Total</b>	<b>50,783</b>	<b>52,378</b>	<b>52,946</b>

<b>Total Salaries &amp; Benefits</b>	<b>184,164</b>	<b>188,946</b>	<b>190,766</b>
--------------------------------------	----------------	----------------	----------------

Prelim

### Fixed Assets- Equipment

	FY 21-22 Actual	Mid Year	22/23
Fixed Asset Purchases	9,000	9,000	0
Fixed Asset Purchases (computer)	0	0	0
	9,000	9,000	0

<b>Total Expenditures</b>	<b>235,246</b>	<b>254,324</b>	<b>233,470</b>
---------------------------	----------------	----------------	----------------

Total Revenues	14,331	15,825	14,545
Total Expenditures	235,246	254,324	233,470
Contingency Reserve (2% of expen:	0	403	2,072
<b>Net Gain (Loss)</b>	<b>-221,484</b>	<b>-238,902</b>	<b>-220,997</b>





## Recreation 2022-2023

Preliminary  
Budget

Revenues	FY 20-21 Actual	Mid Year	22/23
Program Revenue	Actual to Date	Budget Revision	
Adult Softball	21,035	28,183	21,666
Adult Basketball	13,896	14,587	14,313
Adult Grass Volleyball (New)	0	0	0
Sr. Sports	3,301	3,926	3,400
Adult Volleyball	881	1,068	1,070
Pickle Ball	7,496	7,806	7,400
Adult Classes	34,376	38,447	36,000
Adult Classes - Bureau	9,783	13,013	9,783
Bocce Ball	657	613	657
Youth Basketball	101,838	82,689	93,600
Youth Classes	58,383	52,706	58,383
Youth Classes - Bureau	2,520	3,320	3,000
Youth Volleyball (New)	3,000	8,740	7,500
Pee Wee/Short Shots	0	0	300
Youth Camps	25,068	28,114	28,000
Youth Camps - Bureau	22,405	21,021	21,000
Youth Sports Camp	20,668	24,328	20,668
Youth Sports Camp - Bureau	8,896	0	8,896
Special Events	6,438	8,492	2,000
Party in the Park	441	441	8,500
Egg Hunt	5,800	2,703	2,500
Boots and Bells	640	640	3,000
Food Truck Fiesta	1,415	0	0
Great Obstacle Scramble	13,312	12,441	16,000
Dead Festival	1,015	0	0
Auburn Community Festival	10,770	7,403	9,700
<b>Total Program Revenues</b>	<b>374,034</b>	<b>360,681</b>	<b>377,336</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	647	0	0
<b>TOTAL MISC REVENUE</b>	<b>647</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	22,012	8,365	11,008
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	22,012	8,365	11,008
<b>Total Revenues</b>	<b>396,693</b>	<b>369,046</b>	<b>388,344</b>

**Expenditures**

Prelim

Program Expenditures	FY 20-21 Actual	Mid Year	22/23
	Actual to Date	Budget Revision	
Instructors - Adult Classes	23,217	22,791	23,217
Inst - A Classes - Bureau	6,369	6,502	6,369
Instructors - Youth Classes	35,983	34,593	35,983
Inst - Y Classes - Bureau	0	0	0
Officials - Adult Softball	5,767	7,081	7,000
Officials - Adult Basketball	3,574	4,573	4,800
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	10,072	10,072	10,878
Instructors- Youth Camp	34,401	28,899	29,800
Inst - Y Camp - Bureau	18,409	12,566	12,600
Instructors- Youth Sports Camp	6,720	3,854	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,943	1,292	2,040
Adult Basketball Expense	427	809	800
Adult Volleyball Expense	479	326	503
Pickle Ball/Tennis	2,103	2,240	2,300
Adult Class Expense	728	472	300
Bocce Ball Prog Expense	250	250	0
Youth Basketball Expense	16,725	25,226	23,000
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	469	400	0
Youth Volleyball Expense (New)	314	1,141	1,100
Youth Camp Expense	87	87	0
Youth Sports Camps	9	9	0
Special Events	2,127	7,604	2,000
Party in the Park	137	123	8,500
Egg Hunt	1,744	196	2,500
Boots and Bells	398	520	3,000
Food Truck Fiesta	930	0	0
Obstacle	9,072	9,615	11,000
Dead Festival	215	0	0
Auburn Community Festival Exp	8,819	7,918	7,000
<b>TOTAL PROGRAM EXP.</b>	<b>191,488</b>	<b>189,150</b>	<b>201,411</b>

REC.

**Operating Expenditures**

Telephone	246	617	368
Activity Guide	33,477	25,154	34,508
Youth Assistance Expense	12,270	12,021	12,638
Office Supplies	1,328	920	1,006
Gas/Mileage	487	437	511
Dues & Subscriptions	1,416	1,581	1,458
Staff Appreciation	461	46	150
Company Celebrations	1,665	1,326	1,721
Bad Debts Expense	26	0	27
Staff Development	633	449	652
Small Rec Equipment	270	376	0
Uniform Expense	(140)	0	0
Safety Supplies	30	30	31
<b>TOTAL OPERATING EXP</b>	<b>52,169</b>	<b>42,957</b>	<b>53,072</b>

Prelim

	FY 20-21 Actual Actual to Date	Mid Year Budget Revision	22/23
Professional Services	14,376	15,963	15,095
<b>Total Professional Services</b>	<b>14,376</b>	<b>15,963</b>	<b>15,095</b>

**Salaries/Wages Expenditures**

Wages - Full Time	149,276	147,476	159,303
Wages - Part Time	0	0	0
Wages - Seasonal	2,059	1,007	254
Wages - Adult Softball	4,028	4,363	4,955
Wages - Uniform	0	0	0
Wages - Adult Basketball	3,158	3,674	4,636
Wages - Adult Volleyball	0	0	0
Wages - Special Events	0	255	2,841

**Totals**                      **158,521**                      **156,775**                      **171,989**  
Prelim

**Benefits & Payroll Expenditures**

ER -Taxes - (13.65%)	12,202	12,310	13,714
Employment Expense	455	55	478
Fingerprinting Expense	257	52	270
Benefits Expense	33,448	33,093	38,161
Calpers Exp.	13,325	13,499	14,709
Worker's Comp	2,909	2,885	2,842
<b>Totals</b>	<b>62,596</b>	<b>61,894</b>	<b>70,174</b>

REC

**Equipment & Fixed Assets**

Fixed Assets - Recreation	0	0	4,200
Computer Purchases - Rec	0	0	0
<i>Totals</i>	0	0	4,200
<i>Total Expenditures</i>	479,150	466,749	515,941
Total Revenues	396,693	0	388,344
Total Expenditures	479,150	466,749	515,941
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(82,457)	(56,052)	(127,597)

REC

**Aquatics  
22-23  
Revenues**

Prelim

FY 21-22

	Actual	Mid Year	22/23
Adult Aquatic Activities	19,358	15,007	19,939
Adult Aquatic Activities Placer Hills	2,902	2,328	2,989
Master Swim	7,050	5,731	7,050
Public Swim	26,288	27,803	26,288
Public Swim - Placer Hills Pool	1,805	2,018	1,805
Swim Lessons	44,512	44,470	45,847
Swim Lessons - Placer Hills Pool	5,870	5,870	6,046
Swim Team	22,846	21,848	23,531
Synchro Team	19,092	16,111	19,665
Misc Income	0	0	0
<b>Totals</b>	<b>149,723</b>	<b>143,214</b>	<b>153,160</b>

**Rents & Concessions**

Sierra/Splash Pool Rental	10,964	10,964	11,293
Placer Hills Pool rental	1,400	1,400	1,442
<b>Totals</b>	<b>12,364</b>	<b>12,364</b>	<b>12,735</b>

**Grants & Donations**

Donation Rev - Aquatics	0	0	0
-------------------------	---	---	---

**Other Financing Sources**

Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	13,133	13,133	12,500
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>13,133</b>	<b>13,133</b>	<b>12,500</b>

**Total Revenues**                      175,220      168,711      178,395

**Expenditures**

Prelim

FY 21-22

	Actual	Mid Year	22/23
Instructors - Aquatics	865	865	891
Adult Aquatic Activities Exp.	2,358	2,358	2,429
Public Swim Expenses	1,832	1,832	1,887
Public Swim Expenses PH	467	467	481
Swim Lessons Expenses	0	0	0
Swim Team Expenses	43	48	44
Synchro Team Expenses	1,348	2,038	1,900
<b>Totals</b>	<b>6,913</b>	<b>7,608</b>	<b>7,632</b>

**Operations & Supplies**

Telephone - Placer Hills Pool  
 Telephone - Aquatics  
 Office Supplies  
 Gas Milleage - Aquatics  
 Professional Services  
 Staff Appreciation- Aquatics  
 Staff Development- Aquatics  
 Safety Supplies - Aquatics  
 Small Equipment  
 Small Equipment - PH Pool  
 Uniform Exp

977	1,041	1,025
0	0	0
0	0	0
0	0	0
0	0	0
199	199	209
348	375	365
600	600	630
0	0	860
0	0	0
124	124	130
<b>Totals</b>	<b>2,248</b>	<b>2,339 3,220</b>

**Utilities**

Gas/Electric - Sierra Pool  
 Gas/Electric - Placer Hills  
**Reimbursement - Gas/Electric**

Water - Sierra Pool  
 Water - Placer Hills

**Reimbursement - Water**

**Totals**

33,341	33,591	35,008
6,655	6,115	2,705
-11,106	-11,105	-11,661
2,212	2,796	2,323
272	806	286
-1,012	-1,012	-1,063
<b>Totals</b>	<b>30,362</b>	<b>31,191 27,598</b>

**Maintenance**

Maintenance - Sierra Pool  
**Reimbursement - Maintenance**

Maintenance - Placer Hills pool

**Totals**

54,313	55,481	45,578
-4,572	-4,572	-4,801
6,456	14,574	5,169
<b>Totals</b>	<b>56,197</b>	<b>65,483 45,947</b>

**Salaries/Wages Expenses**

**Prelim**

FY 21-22

Actual Mid Year 22/23

Wages - Aquatics Coordinator  
 Wages - Adult aquatics  
 Wages - Public Swim  
 Wages - Public Swim - PH Pool  
 Wages - Swim Lessons  
 Wages - Swim Lessons - PH Pool  
 Wages - Master Swim  
 Wages - Coaches (Swim Team)  
 Wages - Coaches (Synchro)

17,734	18,695	18,256
5,020	5,020	4,948
41,788	41,923	55,969
4,015	4,016	4,616
14,296	14,295	15,590
1,823	1,824	2,096
2,871	2,873	3,300
8,703	9,287	9,778
11,126	11,125	13,314
<b>Totals</b>	<b>107,376</b>	<b>109,058 127,867</b>

**Benefits & Payroll Costs**

ER -Taxes -(12.65%)  
 Employment Exo- Aquatics

10,530	10,729	12,012
117	118	118

AQU

Fingerprinting Exp- Aquatics  
 Calpers Exp. 16.444%  
 Worker's Comp (2.29% x 1.14%)  
**Totals**

717	717	724
2,330	2,472	2,567
1,880	1,918	2,413
15,574	15,954	17,834

**Equipment & Fixed Assets**

Fixed Assets - Aquatics  
**Totals**

4,651	-2,767	12,300
4,651	-2,767	12,300

0	0	0
0	0	0

**Total Expenditures**

223,321	228,866	242,398
---------	---------	---------

**Total Revenues**  
**Total Expenditures**

175,220	168,711	178,395
223,321	228,866	242,398

**Net Gain (Loss)**

-48,101	-60,155	-64,003
---------	---------	---------

AQU



## Youth Services 2022-2023 Budget

Preliminary  
Budget

### Revenues

FY 21-22 Actual    2021-22 Final    **22/23**

### Buc Budget Revision

Alta Vista DSC Revenue	9,803	(197)	<b>10,300</b>
Auburn Elem DSC Revenue	116,015	114,016	<b>127,683</b>
Skyridge DSC Revenue	159,928	160,629	<b>172,320</b>
Rec Day Camp Rev (School & Summer)	175,082	179,818	<b>175,053</b>
Preschool	76,208	68,931	<b>78,122</b>
Newcastle DSC Revenue	129,530	134,751	<b>119,885</b>
<b>TOTAL</b>	<b>666,566</b>	<b>657,948</b>	<b>683,363</b>
Grant Proceeds	43,125	43,125	<b>0</b>
Donations	0	0	<b>0</b>
	<b>43,125</b>	<b>43,125</b>	<b>0</b>
Future Capital Construction	0	30,850	<b>50,000</b>
	0	0	<b>0</b>
	<b>0</b>	<b>30,850</b>	<b>50,000</b>
Rents & Concessions			
Rock Creek Modular Rent	3,960	3,960	<b>4,167</b>
Miscellaneous Revenue			
Snack Bar	0	0	<b>0</b>
Other Misc Income	9,764	5,182	<b>0</b>
<b>Total Revenues</b>	<b>723,415</b>	<b>741,065</b>	<b>687,530</b>

### Expenses

Prelim

#### Program Expenditures

FY 21-22 Actual    2021-22 Final    **22/23**

#### Actual to Date    Budget Revision

Alta Vista Program expense	0	0	<b>0</b>
Auburn Elem - Program Expense	3,971	4,076	<b>3,684</b>
Skyridge - Program Expense	4,464	4,169	<b>4,787</b>
Rec Day Camp - Program Exp (Sch. & Sum)	12,591	12,616	<b>10,020</b>
Preschool	2,614	2,308	<b>2,739</b>
Newcastle - Program Expense	4,871	4,241	<b>5,214</b>
	<b>28,511</b>	<b>27,410</b>	<b>26,444</b>

#### Operations & Supplies

Telephone - Youth Services (Cell phones)

	0	0	900
Telephone - Preschool	367	546	780
Telephone - Rec Day Camp Modular	714	858	693
Telephone - Newcastle	511	857	537
Telephone- Auburn Elem	1,512	1,728	1,588
Telephone- Skyridge	715	615	615
Office Supplies - Youth Services	473	1,094	497
Gas/Mileage Reimbursement Expense	132	311	300
Dues and Subscriptions	0	330	125
Staff Appreciation - Youth Services	68	150	240
Bad Debts Expense	1,593	1,081	1,600
Staff Development - Youth Services	7,755	7,865	2,000
Safety Supplies - Youth Services	0	250	1,000
Small Equipment	200	0	1,350
<b>TOTAL</b>	<b>24,953</b>	<b>29,694</b>	<b>28,138</b>

Telephone - Preschool

Telephone - Rec Day Camp Modular

Telephone - Newcastle

Telephone- Auburn Elem

Telephone- Skyridge

Office Supplies - Youth Services

Gas/Mileage Reimbursement Expense

Dues and Subscriptions

Staff Appreciation - Youth Services

Bad Debts Expense

Staff Development - Youth Services

Safety Supplies - Youth Services

Small Equipment

TOTAL

Utilites

Electric - Day Camp

	2,630	2,105	3,287
	2,630	2,105	3,287

Professional Services

Professional Services

	7,317	7,316	600
	7,317	7,316	600

Prelim

FY 21-22 Actual

2021-22 Final

22/23

Rep/Maint - Auburn Elem

	1,224	2,078	3,550
Rep/Maint - Rock Creek	139	304	251
Rep/Maint - Rec Day Camp	220	675	331
Rep/Maint - Skyridge	407	900	2,949
Rep/Maint - Preschool	75	425	184
Rep/Maint - Newcastle	0	425	0
	2,065	4,807	7,265

Rep/Maint - Rock Creek

Rep/Maint - Rec Day Camp

Rep/Maint - Skyridge

Rep/Maint - Preschool

Rep/Maint - Newcastle

Salaries/Wages Expenses

Wages - (Y.Serv) - Manager & Coord

Wages - (Y.Serv) - Aub Elem - PT

Wages - (Y.Serv) - Aub Elem Maint

Wages - (Y.Serv) - Rock Creek Maint

Wages - (Y.Serv) - Skyridge - PT

Wages - (Y.Serv) - Skyridge Maint

Wages - (Y.Serv) - Rec Day Camp - PT

Wages - (Y.Serv) - Day Camp Maintenanc

Wages- (Y.Serv) - Newcastle - PT

Wages - (Y.Serv) - Newcastle Maint

FY 21-22 Actual

2021-22 Final

Prelim

22/23

	66,096	64,200	65,160
	66,953	70,423	86,477
	1,313	843	1,464
	373	254	462
	68,424	69,239	83,026
	1,021	987	1,097
	111,389	115,348	116,534
	192	309	807
	60,532	66,795	89,253
	25	0	0

YSERV

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)	37,163	44,029	<b>35,615</b>
Employment Exp- Y.S.	212	180	<b>214</b>
Fingerprinting Exp - Y.S.	827	680	<b>835</b>
Benefits Expense - Y.S.	29,076	30,000	<b>32,540</b>
Employer Retirement Exp. YS	34,064	41,464	<b>36,253</b>
Worker's Compensation - Y.S.	7,205	7,400	<b>7,763</b>
<b>TOTAL BENEFITS</b>	<b>108,547</b>	<b>123,753</b>	<b>113,221</b>

<b>Total Salaries &amp; Benefits</b>	<b>523,017</b>	<b>565,836</b>	<b>597,619</b>
--------------------------------------	----------------	----------------	----------------

**Prelim**

**Fixed Assets- Equipment**

	<b>FY 21-22 Actual</b>	<b>2021-22 Final</b>	<b>22/23</b>
Fixed Asset Purchases	0	0	<b>0</b>
Fixed Asset Purchases (computer)	0	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Improvement**

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

<b>Total Expenditures</b>	<b>588,493</b>	<b>668,014</b>	<b>663,352</b>
---------------------------	----------------	----------------	----------------

<b>Total Revenues</b>	<b>723,415</b>	<b>741,065</b>	<b>687,530</b>
<b>Total Expenditures</b>	<b>588,493</b>	<b>668,014</b>	<b>663,352</b>
<b>Contingency Reserve (1% of expense)</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>134,922</b>	<b>73,050</b>	<b>24,177</b>

## Facilities & Grounds 22-23 Budget

### Revenues

Rents and Concessions	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Fee Waivers- Public	(6,065)	(6,194)	(6,368)
Fee Waivers-CVCC Public	(79)	(79)	(83)
Fee Waiver Offset	6,144	6,273	6,451
Blue Bird Room - CVCC	1,717	1,969	1,803
Stella Irving - Rec	302	302	317
Lakeside - Reg	4,500	2,717	4,725
Sierra Room Rental- CVCC	3,422	3,462	3,593
Sunset Room Rental- CVCC	1,543	1,151	1,620
Canyon View Room Rental-CVCC	2,333	2,455	2,450
Foothills Room Rental- CVCC	4,607	6,013	4,837
Oak Room Rental-CVCC	0	0	0
American River Room	5,849	5,004	6,141
Conference Room Rentals	3,446	2,294	3,618
Board Room Rental - CVCC	120	0	126
Conference Modular - Overlook	7,074	7,769	7,428
Gazebo - Rec	529	296	455
Gym - Rec	386	1,284	406
Gym - Reg	1,432	(1,283)	1,504
Tutor Totter Lease Agreement	6,638	6,658	6,970
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	172	260	181
Picnic Area - Rec	9,599	9,264	10,079
Picnic Area - Reg	1,465	1,551	1,538
Picnic Area - Ashford	771	680	810
Picnic Area - Meadow Vista	3,588	3,493	3,767
Field - Recreation	4,361	4,370	4,579
Field A - Reg	1,611	1,744	3,018
Field - Softball MV	5,914	4,013	6,210
Field - Christian Valley	2,016	2,037	2,557
Bike Park Rentals	0	40	0
Field Soccer/Baseball-Winchester	3,970	1,902	4,169
Field "Beggs" - Rec	7,423	7,255	7,794
Field B - Reg	914	882	960
Field "James" - Rec	9,707	9,843	10,193
Field "Chana" - Reg	6,717	7,001	7,118
Bocce Ball Field Rental	(120)	(120)	0
Field Soccer - Reg	2,855	2,200	2,998
Field Soccer A- MV	0	1,527	0
Field Soccer A- Railroad			

F&G

Field Soccer B- Railhead	8,578	11,053	9,006
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	7,307	7,318	7,672
Misc Rents & Concessions - Bureau	4,189	4,190	4,398
Custodial Fees	18,102	18,351	19,007
Custodial Fees- Bureau	680	960	714
Set up and Take Down Fees	2,023	2,073	2,016
Set up and Take Down Fees-Bureau	793	1,114	945
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>163,125</b>	<b>160,514</b>	<b>173,142</b>

**Miscellaneous Revenues**

MV comm ctr rental	485	45	60
Sales of an Asset	1,400	1,400	1,470
Recycling Revenue	0	0	0
Alcohol permit	3,857	3,873	4,050
Alcohol Permit - Bureau	171	171	180
MV alcohol fee	0	0	0
MV cust fee	44	0	0
Misc Income - F & G	1,500	1,500	1,575
<b>Total Misc Revenue</b>	<b>7,457</b>	<b>6,989</b>	<b>7,334</b>

FY 21-22 Actual      2021-22 Final      Prelim

**Grants & Donations**

	Actual to Date	Budget Revision	22/23
Grants	177,000	177,000	118,000
Donations F&G	5,520	6,000	1,000
Pump trac donations	55,383	53,198	0
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>237,903</b>	<b>236,198</b>	<b>119,000</b>

Interest Revenue - City Trust	380	366	451
<b>TOTAL Interest Income</b>	<b>380</b>	<b>366</b>	<b>451</b>

**Project Revenue - Government**

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

**Other Financing Sources**

Transfers from Future Capital Constr.	458,594	458,594	559,000
Loan Proceeds	1,899,207	1,899,207	0
Transfers from Equipment Reserv	17,000	43,000	145,000
Transfers from ADA Reserv	16,200	16,200	15,000

F & G

**Taxes & Government Revenue**

Atwood III Tax Revenue	27,039	27,039	27,850
<b>Total Taxes &amp; Gov't Revenue</b>	27,039	27,039	27,850

**TOTAL REVENUES**

3,002,905	3,024,107	1,140,778
-----------	-----------	-----------

**Expenditures**

	FY 21-22 Actual	2021-22 Final	Prelim
<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>22/23</b>
Telephone - F & G	12,153	14,137	13,602
Office Supplies - F & G	1,736	2,578	1,823
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	55,096	53,633	57,851
Membership & Dues - F & G	503	604	528
Staff Appreciation - F & G	526	178	552
Staff Development - F & G	2,808	2,929	5,948
Uniform Exp	447	722	1,503
Small Tools and Equipment-Rec Park	2,792	8,160	2,932
Small Tools and Equipment-Reg Park	700	1,340	735
Small Tools and Equipment-MV Park	483	880	507
Small Tools and Equipment-CVCC Fac	1,357	1,357	1,325
Small Tools - Overlook	2,257	2,257	2,370
Field Marking Expense	2,036	1,122	2,138
Safety Supplies - F & G	9,032	11,013	10,287
Restroom Supplies - Rec Park	1,800	1,733	1,890
Restroom Supplies - Reg. Park	1,948	1,892	2,045
Restroom Supplies - Ashford	1,073	1,009	1,127
Restroom Supplies - M.V. Park	1,202	1,155	1,262
Restroom Supplies - Railhead Park	1,228	1,117	1,289
Restroom Supplies - Overlook Park	1,379	1,306	1,448
Restroom Supplies - Placer Hills Park	865	581	908
Restroom Supplies - Rec. Comm Ctr	2,940	3,248	3,087
Restroom Supplies - Reg. Comm. Ctr	2,409	2,726	2,529
Restroom Supplies - CVCC	3,133	3,499	3,290
Sanitation- Regional Park- Port. Toilet	5,976	5,446	6,275
Sanitation- Winchester Park- Port. Toilet	3,600	4,045	3,780
Sanitation- Rec Park ADA Portab	2,518	3,188	2,644
Sanitation - Reg ADA Toilets	3,078	3,182	3,232
Rec Park - Debris Box	12,155	9,592	12,763
Sanitation- Regional Park - Debris	6,368	6,270	7,419
Sanitation- MV Park- Debris	4,599	4,255	5,472
Sanitation- CVCC - Debris	2,304	2,381	2,723
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>			

FdG

	Actual to Date	Budget Revision	22/23
Lights- Rec Pk Beggs Field (LL)	4,251	3,958	1,063
Lighting Reimbursements - Beggs Fld.	(1,797)	(2,511)	(803)
Lights- Rec Park James Field (LL)	4,134	4,677	1,034
Lighting Reimbursements - James Fld.	(3,073)	(2,769)	(2,412)
Lights- Recreation Field (LL)	1,064	1,054	266
Lighting Reimbursements - Rec Fld.	(571)	(736)	(109)
Gas/Electric - Rec Comm Ctr	5,912	6,036	6,300
Gas/Electric - Reg Comm Ctr	9,911	9,502	5,968
Gas/Elec. - Chr Vly Comm Ctr	979	1,586	1,028
Electric Reimbursements - Chr Vly CC	(1,081)	(1,509)	(1,135)
Gas/Electric - CVCC	25,572	23,644	8,221
Gas/Electric - Recreation Park	11,729	12,378	8,824
Lighting Reimb - Rec Park	34	34	36
Gas/Electric - Reg Park	34,971	33,563	16,735
Lighting Reimbursements - Reg Park	(4,695)	(4,181)	(4,930)
Gas/Electric - Ashford Park	4,073	4,507	4,277
Gas/Elec. - MV Park	6,409	6,402	6,729
Electric - Railhead	4,567	5,551	4,795
Lighting Reimbursements - Railhead	(2,785)	(3,114)	(2,924)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,764	1,813	1,852
Water - Rec Comm Ctr	2,597	3,547	2,597
Water - Reg Comm Ctr	2,350	2,250	2,350
Water - Chr Vly Comm Ctr	3,129	4,014	3,285
Water - CVCC	3,824	4,327	3,824
Water - Recreation Park	4,395	5,849	4,615
Water - Regional Park	9,673	10,574	10,157
Water - Ashford Park	3,868	4,916	4,061
Water - MV Park	20,001	23,324	21,001
Water - Chr Vly Park	2,497	2,735	2,622
Water - Railhead Park	3,769	4,695	3,957
Water - CVCC (Park)	2,816	2,985	2,957
Water - Overlook	6,191	6,327	6,501
Water - Placer Hills Park	5,121	5,534	5,377
Water - Winchester Park	0	0	0
Water - Atwood	3,185	3,413	3,344
Water - Chana Field	8,532	9,500	8,959
Sanitation - Rec Park (Sewer)	9,344	9,345	9,811
Sanitation - Regional Park - (Sewer)	15,103	15,103	15,858
Sanitation - Ashford Park (Sewer)	1,710	1,710	1,796
Sanitation - Railhead (Sewer)	174	174	183
Sanitation - Overlook (Sewer)	736	736	773
Sanitation - CVCC (Sewer)			
	10,189	10,190	10,692

F & G

<b>Professional Services</b>	<b>FY 21-22 Actual Actual to Date</b>	<b>2021-22 Final Budget Revision</b>	<b>Prelim 22/23</b>
Professional Services	12,038	10,696	10,176
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,569	7,996	7,626
Atwood - County Admin Coll Fee	272	269	280
<b>Total Professional Services</b>	19,879	18,961	18,082

**Building & Grounds Maintenance**

Equipment Rental - F & G	257	2,053	270
District Vehicles Maint - F & G	31,010	30,023	32,561
Irrigation supplies	1,713	1,982	1,799
Maint - Recreation Field	3,475	3,947	3,649
Maint - CV Baseball Field	1,921	5,203	2,017
Maint - James Field	1,796	2,525	1,886
Maint - Beggs Field	1,660	3,560	1,743
Maint & Repairs - Equipment	24,058	36,151	31,180
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	282	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,103	1,157	1,158
Maint - M.V. Tennis/Pickleball Courts	5,000	0	0
Maint - Recreation Park	26,667	20,930	28,000
Maint - Regional Park	95,599	103,117	74,129
Maint - Ashford Park	12,358	18,246	12,976
Maint - Meadow Vista Park	20,828	18,551	21,869
Maint - Christian Valley Park	4,429	4,577	4,650
Maint - Railhead Park	3,180	4,334	3,339
Maint- CVCC Park	4,834	5,723	5,076
Maint - Overlook Park	9,788	8,228	10,277
Maint - Placer Hills Park	3,098	3,259	3,253
Maint - Pocket Parks	744	911	781
Maint - Mt. Vernon Park	278	226	292
Maint - Winchester Park	1,660	1,415	1,743
Maint - Atwood III	4,186	3,541	4,395
Maint-Shockley	2,979	2,769	3,128
Maint - Bike Park	12,629	12,998	13,260
Maint-Ashley dog park	5,016	5,319	5,267
Maint - Recreation Comm Ctr	14,104	14,814	19,809
Maint - Regional Comm Ctr	15,682	15,371	16,466



FUG

Maint - Overlook Modular	92	605	97
Maint - Regional Tennis/Pickleball Courts	7,953	557	3,626
Maint - MV Soccer A Field	92	287	96
Maint - RH Soccer A Field	3,739	3,973	4,604
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	533	1,760	560
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	5,029	5,255	4,602
Maint - Regional Field A	8,837	8,601	9,279
Maint - MV Softball Field	309	309	324
Maint - Regional Field B	9,488	9,375	9,962
Maint - Regional Field C	14,087	17,283	14,791
Tree Maint Rec Park	21	10,021	10,000
Tree Maint Reg	0	10,000	10,000
Tree Maint Ashford	2,250	2,250	0
Tree Maint MV park	4,750	4,750	10,000
Tree Maint Christian Valley Park		5,000	0
Tree Maint Overlook Park		5,000	0
Tree Maint PH Park	0	0	5,000
Tree Maint Shockley Park	2,250	2,250	0
Tree Maint Railhead Park	0	20,000	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	8,203	5,447	8,613
<b>TOTAL MAINTENANCE</b>	<b>394,929</b>	<b>461,923</b>	<b>404,146</b>

Salaries/Wages Expenses	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Wages - Fac Attend - Rec Park	115,943	111,147	132,492
Wages - Fac Attend - CVCC	41,753	39,164	47,271
Wages - Fac Attend - Reg Park	25,960	25,534	31,304
Wages - Fac Attend - Overlook	120	79	138
Wages - Management	158,613	166,509	184,278
Wages - Rec Park	263,275	247,075	264,000
Wages - Reg Park	168,800	173,805	215,674
Wages - Ashford Park	44,845	53,325	53,500
Wages - Meadow Vista Park	57,905	60,509	63,400
Wages - CV Comm Ctr	7,699	9,011	9,170
Wages - Railhead Park	15,543	17,031	18,050
Wages - CVCC	17,103	15,259	18,300
Wages - Overlook Park	18,796	20,008	20,950
Wages - Placer Hills Park	18,778	19,751	20,850
Wages - Pocket Parks	6,879	6,443	8,100
Wages - Mt. Vernon Park	469	0	839
Wages - Winchester Park			

F4C

Wages - Other Projects	196	0	212
Wages - Special Events	7,757	1,763	5,850
Wages - Uniform Allowance	11,042	12,580	12,940
	997,383	998,318	1,126,488
			1,126,488

	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
ER -Taxes - F & G (7.65%)	79,120	80,853	91,016
Employment Expense - F & G	3,954	2,952	3,993
Fingerprinting Exp. - F & G	335	293	338
Benefits Expense - F & G	216,270	238,121	241,365
Employer Retirement Exp.	79,991	90,466	90,797
Worker's Comp.	75,028	79,320	75,608
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	454,698	492,005	503,117
<b>TOTAL SALARIES, BENEFITS</b>	1,452,081	1,490,323	1,629,605

**Fixed Assets**

Fixed Asset Purchases - F&G	138,216	92,120	5,000
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
<b>TOTAL FIXED ASSETS</b>	138,216	92,120	5,000

**Lease Purchase Princ/Interest**

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

**Rent**

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,139	2,076	2,203
<b>TOTAL RENT</b>	2,139	2,076	2,203

	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Art in the Park	2,853	2,857	0
Reg - Pond Mucking	0	0	100,000
Pond Leak Investigation	0	0	40,000
Rec - Lockerroom Floor	0	0	25,000
Reg - Canal Repairs	0	0	40,000
Ashford - Levee Repair and Paving	0	0	75,000
Ashford - Retention Wall Investigation	0	0	0

Tutor Totter Roof	0	0	45,000
CVCC Lock and Door Repair	0	0	50,000
Plumbing Infastructure	0	0	50,000
Electrical Infastructure	0	0	34,000
Bike Park Construction	131,306	130,738	0
Placer Hills Parking Lot	48,863	48,710	0
MV Pathway Repairs	39,472	38,500	0
Energy Efficiency Project	2,032,913	1,607,920	0
MV Parking lot Restripe/Reseal	17,726	15,000	0
Overlook Restrooms ADA upgrades	0	0	15,000
Meadow Vista Playground		100,000	
REG - 24 Acres Planning/CEQA	62,461	62,554	0
Reg - 24 Acres Construction Docs	110,000	110,000	118,000
CVCC ADA Door opener	5,000	5,000	0
MV ADA Signage		1,200	0
Regional Dry Creek Playground	176,951	177,000	0
REC - James Field Grass	48,215	42,000	0
Wheelchair Swing Project	85,003	85,000	85,000
Reg - Trail Signs	10,000	10,000	10,000
REC - Rec Field Renovation	0	0	0
Rec Shop Floor Repairs	9,920	20,000	20,000
<b>Total Capital Improvements (Funded)</b>	<b>2,881,883</b>	<b>2,456,479</b>	<b>787,000</b>
<b>TOTAL CAP IMPROVEMENT</b>	<b>2,881,883</b>	<b>2,456,479</b>	<b>787,000</b>
<b>TOTAL EXPENDITURES</b>	<b>5,260,200</b>	<b>4,910,550</b>	<b>3,190,858</b>
<b>Total Revenues</b>	<b>3,002,905</b>	<b>3,024,107</b>	<b>1,140,778</b>
<b>Total Expenditures</b>	<b>5,260,200</b>	<b>4,910,550</b>	<b>3,190,858</b>
<b>Contingency Fund 1% of total exp</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted reserve for equip repl</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>(2,257,295)</b>	<b>(1,886,443)</b>	<b>(2,828,080)</b>

## **8.2 Cover Sheet for Obsolescence List Preliminary Budget 2022-23**

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

### **The Issue**

Should the Auburn Recreation District Board of Directors approve the updated 5-Year Obsolescence List?

### **Background**

Each year staff updates the five-year obsolescence list during the annual Preliminary-Year Budget to advise the Board of the District's equipment needs for the continuing fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as "fixed assets, equipment" and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

Each year, aforementioned staff review needs for replacement and/or needs for new equipment to be purchased. A life expectancy is assigned to each piece of equipment and the list reflects the replacement needs according to the expected life span. In some cases, equipment is deemed to be in good operating condition and is re-classed for replacement the following year or later. In other cases, equipment is identified as needing immediate replacement within the subject fiscal year.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$719,827. Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. Since this is a timing issue at purchase, the attached 5-year list currently shows most purchases to be paid from the reserves at this time.

The Finance Committee requested that staff have a minimum of \$250,000 balance in the Equipment Reserves at the 5th year. As it has in year's past, staff has opted to pay for some of the assets with general funds to save from depleting the Equipment Reserves for FY 2022/2023. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000 per Board Policy. Additional funding to the following fiscal years; 2022, 2023, 2024, 2025 and 2026 to provide for the district's needs.

- \$50,000+30,000 in FY 2022/2023
- \$50,000+30,000 in FY 2023/2024
- \$50,000+5,000 in FY 2024/2025
- \$50,000+35,000 in FY 2025/2026
- \$50,000+35,000 in FY 2026/2027

**Recommendation**

The Finance Committee forwarded the obsolescence list to the Board of Directors.

**Attachment**

Obsolescence List.

## Auburn Recreation District Park Obsolescence List

10/22/2023

### FUNDING SOURCE

EM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance								
<b>Vehicles</b>								
	2005	\$15,000	15	2017	2022	\$75,000	\$75,000	
	2011	\$9,016	10	2022	2022	\$21,000	\$21,000	
<b>Gators</b>								
	2011	\$9,016	10	2022	2022	\$21,000	\$21,000	
<b>Mowers</b>								
<b>Heat &amp; Air Units</b>								
<b>Facilities</b>								
								360
								\$690
<b>Pools</b>								
	2015	4,600	8	2023	2023	5,900	5,900	
	2019	807	7	2019	2019	\$859	\$0	\$859
	2013	4,860	5	2018	2022	6,391	\$6,391	
<b>Grounds Equipment</b>								
						\$19,000	\$19,000	
<b>Rec Equipment</b>								
	2007	3,053	10	2017	2020	\$4,122	\$0	\$4,122
<b>Pumps</b>								
	2002	\$4,600	8	2010			\$15,000	\$15,000
<b>TOTAL</b>							<b>198,291</b>	<b>6,031</b>
Estimated Balance Remaining							581,536	

Auburn Recreation District Park Obsolescence List

10/23/2024

FUNDING SOURCE

EM	Acquired	Purchase \$	Life	Orig. Repl. Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance								
<b>Vehicles</b>								
	2006	\$11,000	12	2018	2022	\$40,000	\$40,000	
	2012	9,200	10	2022	2022	21,000	\$21,000	
<b>Gators</b>								
<b>Facilities</b>								
	2006		12	2018	2019	\$3,400	\$3,400	
	2012	\$9,900	10	2022	2022	13,365	13,365	
	2006		12	2018	2021	\$4,000	\$4,000	
<b>Heat &amp; Air Units</b>								
	Unknown	\$5,000	15	2023	2023	\$7,000	\$7,000	
	Unk	5,000	15	2022	2022	\$7,000	\$7,000	
<b>Grounds Equipment</b>								
	1994	\$3,500	30	2024	2024	\$7,175	\$7,175	
	1992	\$4,000	32	2022	2024	8,480	\$8,480	
	2014	2,256	10	2024	2024	\$3,046	\$0	\$3,046
<b>Pools</b>								
	2021	830	7	2019	2020	889	0	\$889
<b>Facilities</b>								
	2007	4,500	15	2022	2022	6,863	\$0	6,863
<b>Rec Equipment</b>								
	2005	\$3,468	15	2018	2020	\$5,289	\$0	\$5,289
<b>TOTAL</b>							<b>111,420</b>	<b>16,459</b>
Estimated Balance Remaining								550,116

# Auburn Recreation District Park Obsolescence List

02/24/2025

## FUNDING SOURCE

FM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								
							605,116	0
<b>Vehicles</b>								
205 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2022	34,150	\$34,150	
<b>300 Dodge 3/4 ton truck vin 166626 unit #16</b>	2002	\$20,000	15	2017		repl w/Ford F350		
<b>Gators</b>								
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$21,000		
<b>Mowers</b>								
Push Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$4,863	\$0	\$4,863
<b>Pools</b>								
Chemical controller, Splash pool	2005	3,000	20	2025	2025	\$9,000	0	9,000
erra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$920	\$0	\$920
<b>Facilities</b>								
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2022	\$3,335	\$0	\$3,335
Replacement folding chairs								385
6' Tables								\$738
<b>Grounds Equipment</b>								
Grass trimmer								
Blower ECP400T 15HP Motor	2005	11,779	17	2022	2022	\$18,788	\$18,788	
Blower 100-9K6M Sprayer	2005	2,484	10	2025	2025	\$3,353	\$0	\$3,353
Blower Loader for Kubota	2005	7,997	19	2024	2024	\$13,315	13,315	
Blower ton roller	2005	4,440	25	2025	2025	\$8,500		\$8,500
<b>Rec Equipment</b>								
Blower ton roller	2006	13,942	18	2024	2024	\$22,725	\$22,725	
<b>Rec Equipment</b>								
Blower ton roller	2011	3,556	10	2021	2021	\$4,800	\$0	\$4,800
Blower ton roller	2002	2,367	20	2022	2022	\$4,024	\$0	\$4,024
<b>Pumps</b>								
Blower ton roller	2006	\$4,600	8	2014	2020	\$50,000	\$50,000	
<b>Heat &amp; Air Units</b>								
Blower ton roller	2007		18	2025	2025	\$12,000	\$12,000	
<b>TOTAL</b>							<b>171,978</b>	<b>39,918</b>
Estimated Balance Remaining							433,138	



# Auburn Recreation District Park Obsolescence List

10/25/2026

## FUNDING SOURCE

EM	Acquired	Purchase \$	Life	Orig. Repl. Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								
<b>Vehicles</b>							518,138	0
107 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$45,000	\$45,000	
106 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2022	\$40,000	\$40,000	
107 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2022	\$40,000	\$40,000	
<b>Gators</b>								
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$22,000	\$22,000	
Motor Cart #5	2012	9,200	10	2022	2022	21,000	\$21,000	
<b>Mowers</b>								
<b>Facilities</b>								
Replacement folding chairs								399.00
<b>Heat &amp; Air Units</b>								
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$15,000	\$15,000	
Ice building - cust serv. HVAC	2008	\$6,038	18	2026	2026	\$12,000	\$12,000	
Ice building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,000	\$6,000	
<b>Pools</b>								
Water, 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	2019	2019	\$952	\$0	\$952
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	7	2025	2025	\$6,714	\$6,714	
<b>TOTAL</b>							267,820	17,351
Estimated Balance Remaining							250,318	

Auburn Recreation District Park Obsolescence List

02/26/2027

FUNDING SOURCE

EM	Acquired	Purchase \$	Life	Orig Refl Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	
	Estimated balance								
	335,318								
	0								
	<b>Vehicles</b>								
	2013	\$19,559	13	2026	2026	\$30,000	\$30,000		
	2013	\$19,559	13	2026	2026	\$30,000	\$30,000		
	2013	\$28,111	13	2026	2026	\$40,902	\$40,902		
	2018	17,980	8	2026	2026	\$23,014	23,014		
	<b>Gators</b>								
	2016	\$9,999	10	2026	2026	\$22,000	22,000		
	2015	\$9,668	10	2025	2025	22,000	\$22,000		
	<b>Mowers</b>								
	<b>Facilities</b>								
	- Replacement folding chairs								
	2008		20	2026	2026	\$20,000	\$20,000	413	
	2006		20	2026	2026	\$20,000	\$20,000		
	1987	9,801	39	2026	2026	\$23,180	\$23,180		
	2007	\$20,000	20	2027	2027	34,000	34,000		
	<b>Heat &amp; Air Units</b>								
	2008	\$9,000	19	2027	2027	\$14,985	\$14,985		
	2008	\$2,000	19	2027	2027	\$3,330	\$0	\$3,330	
	2008	\$8,000	19	2027	2027	\$13,320	\$13,320		
	<b>Camera Systems</b>								
	2017	12,494	10	2027	2027	\$16,867	\$16,867		
	2017	6,790	10	2027	2027	\$9,166	\$9,166		
	<b>Pumps</b>								
	<b>Pool Equipment</b>								
	2018	\$3,400	8	2026	2036	\$4,352	\$0	\$4,352	
	2023	850	7	2019	2020	985	0	\$985	
	<b>TOTAL</b>								
	Estimated Balance Remaining						64,388	280,980	

**Discussion Item #2.**

2021 Events								
	Floating Egg Hunt	Pickleball Tourney	Movie in the Park	Food Truck Fiesta	Dead Fest Race	Obstacle Race	Miss October	Harvest Festival
<b>Revenue</b>								
Sponsorships/Donations	2,840.00	250.00	789.00	1,923.00	6,597.00	4,027.00	2,310.00	6,968.00
Vendors	101.00		60.00	2,490.00	3,135.00			
Sales	141.00	3,850.00		6,515.00	8,227.00	13,640.00	3,600.00	3,807.00
<b>Total Revenue</b>	<b>3,082.00</b>	<b>4,100.00</b>	<b>849.00</b>	<b>10,928.00</b>	<b>17,959.00</b>	<b>17,667.00</b>	<b>5,910.00</b>	<b>10,775.00</b>
<b>Expense</b>								
Advertising				462.00	970.00	435.00		348.00
Supplies	456.00	467.00	417.00	3,421.00	5,950.00	3,944.00	3,533.00	863.00
Awards	2,000.00	1,520.00			209.00	6,022.00		3,350.00
Extra Wages	329.00	1,093.00	216.00	88.00	1,043.00	809.00	1,180.00	616.00
Entertainment				4,420.00	9,205.00			1,169.00
<b>Total Expense</b>	<b>2,785.00</b>	<b>3,080.00</b>	<b>633.00</b>	<b>8,391.00</b>	<b>17,377.00</b>	<b>11,210.00</b>	<b>4,713.00</b>	<b>6,346.00</b>
<b>Profit/ (Loss)</b>	<b>297.00</b>	<b>1,020.00</b>	<b>216.00</b>	<b>2,537.00</b>	<b>582.00</b>	<b>6,457.00</b>	<b>1,197.00</b>	<b>4,429.00</b>
								<b>Total</b>
								<b>\$ 16,735</b>

Harvest Fair Prize Breakdown	
1st Place Scarecrow	Live Oak Waldorf School
2nd Place Scarecrow	Trish Schreiber
3rd Place Scarecrow	Skyridge Discovery Club
Peoples' Choice Scarecrow	Live Oak Waldorf School
Largest Pumpkin	Madison Thomson
Largest Placer Grown	Madison Thomson
2nd Place Pumpkin	Hunter Webb
3rd Place Pumpkin	Brenda Timmins
<b>Total</b>	<b>3,350.00</b>

Prior years	
2020	\$ 6,192
2019	\$ 16,419
2018	\$ 23,801
2017	\$ 21,779
2016	\$ 14,497

# Spring Pickleball Tournament

May 7-9, 2021

## Revenue

Registrations	\$3,850.00
Sponsorship (Kaiser)	\$250.00

**Total Revenue** **\$4,100.00**

## Expenses

Wages	\$1,092.70
Supplies	\$1,986.79
Pickleballs	\$351.99
T-Shirts	\$1,172.62
Trophys	\$347.49
Misc	\$114.69

**Total Expenses** **\$3,079.49**

**Profit for Spring Pickleball Tournament** **\$1,020.51**

# Movie in the Park

June 11, 2021

## Revenue

15% of Food Truck Sales*	\$60.00
Revenue/Sponsorships received through 501c3	\$831.00
FOARD Admin fee	(\$41.55)

## **Total Revenue**

**\$849.45**

## Expenses

<b>Movie</b>		<b>\$350.00</b>
Cost of movie (paid last FY)	350.00	
<b>Supplies</b>		<b>\$67.09</b>
Table cloths	16.13	
Snow cone syrup	50.96	
<b>Extra Wages</b>		<b>\$216.31</b>
Staff - Recreation	\$216.31	
Staff - O/T	\$0.00	
F&G - O/T only	\$0.00	

## **Total Expenses**

**\$633.40**

## **Profit for Movie in the Park**

**\$216.05**

\*Food Truck Sales by Mr B's Wood Fire Pizza

## Sponsorships through 501c3

Precision Orthodontics	\$277.00
Old Town Pizza	\$277.00
IFC Insurance	\$277.00
<b>TOTAL</b>	<b>\$831.00</b>

## Food Truck Fiesta

August 20, 2021

### Revenue

<b>Sponsorships</b>	<b>\$1,672.50</b>
IFC Insurance	\$557.50
Old Town Pizza	\$561.00
Precision Orthodontics	\$554.00
<b>Cash Donation @ Event to Bike Park</b>	<b>\$5.00</b>
<b>Fiesta Cash Proceeds</b>	<b>\$4,737.00</b>
<b>Paypal funds collected (less fees)</b>	<b>\$2,335.98</b>
<b>Vendor Booth Revenue</b>	
Revenue from ARD	\$2,489.82
<b>Sub total</b>	<b>\$11,240.30</b>
FOARD Admin fee	<b>(\$562.02)</b>
Eco Valley: Straw Bale delivery & useage	\$250.00

**Total Revenue** **\$10,928.28**

### Expenses

<b>Entertainment</b>	<b>\$4,420.00</b>
Dead Winter Carpenters	\$3,000.00
Paul Emery (sound)	\$400.00
Kyle Ledson	\$200.00
Stage/Curt's Auto Body	\$500.00
Food & Drinks for the bands	\$320.00
<b>Advertising</b>	<b>\$461.84</b>
Freshmint (poster)	\$50.00
Banners	\$411.84
<b>Supplies</b>	<b>\$1,686.66</b>
Sesac Music License	\$245.08
Ascap	\$73.70
Park 'N Pour tap trailer	\$450.00
Ice/Zip Ties	\$64.20
Lights (River City)	\$250.00
Biodegradable cups	\$353.68
Straw Bales	\$250.00
<b>Other Costs / Adjustments</b>	<b>\$1,734.71</b>
Commissions to Rotary	\$406.00
Commissions to 2 wineries	\$1,132.00
Cook's Portable Toilets	\$148.45
Uptown Signs & Graphics (1/2 each event)	\$48.26
Image.net	\$0.00
<b>Legal Fees</b>	<b>\$0.00</b>
Liability Insurance*	\$0.00
<b>Extra Wages</b>	<b>\$88.06</b>
Staff - Rec	\$88.06

**Total Expenses** **\$8,391.27**

**Profit for Bike Park Fundraiser** **\$ 2,537.01**

# Ain't Necessarily Dead Fest

September 18, 2021

## Revenue

<b>Sponsorships &amp; Donations</b>		<b>\$6,597.00</b>	
Armrod Charitable Foundation	\$5,000.00		
Old Town Pizza	\$277.00		
Precision Orthodontics	\$284.00		
Walker's Office Supplies	\$250.00		
IFC & Insurance Mktg	\$280.50		
Auburn AleHouse (beer donation)	\$505.50		
<b>Beer Sales Profit</b>		<b>\$7,586.77</b>	
<b>Sales through ARD for Vendor Booth rentals</b>		<b>\$3,135.00</b>	
<b>Camping Pass Revenue</b>		<b>\$1,585.00</b>	
Sub total			\$18,903.77
FOARD Admin fee (5%)			(\$945.19)
<b>Total Revenue</b>			<b>\$17,958.58</b>

## Expenses

<b>Entertainment</b>		<b>\$9,205.00</b>	
Scott Brown	\$500.00		
Gary Campus	\$400.00		
Moonalice Touring	\$2,000.00		
Scott B Guberman	\$400.00		
Wally Ingram	\$200.00		
Kyle Kumert "Caltucky"	\$300.00		
John Paul McLean	\$300.00		
Mr Big Bear Productions LLC	\$750.00		
David Nelson	\$500.00		
Brian Kurtin, "Love Mischief"	\$300.00		
Bradley Leach	\$300.00		
Nick Sandoval	\$400.00		
Stage (Ave Illumination)	\$2,855.00		
<b>Advertising</b>		<b>\$970.01</b>	
Facebook	\$6.01		
Billboard	\$720.00		
Image Net (graphic design)	\$244.00		
<b>Supplies</b>		<b>\$4,258.10</b>	
Biodegradable Plastic Cups	\$282.24		
Beer (purchased)	\$930.34		
Beer (Auburn AleHouse donation)	\$505.50		
Cutting Board/knife/cable ties	\$192.13		
Propane	\$6.92		
Groceries & Ice	\$838.48		
Paint	\$165.47		
Safety Fencing, Orange	\$273.34		
Kelpro Security	\$280.00		
Sesac Music License	\$245.09		
Ascap fees	\$73.70		
Placer County Sheriff			
Cook's Portable toilets	\$464.89		
<b>Other Costs / Adjustments</b>		<b>\$1,900.62</b>	
Beverage for band members	\$75.05		
Scott Holbrook (reimb for hotel rooms)	\$194.40		
Park 'N Pour (tap trailer)	\$412.00		
Uptown Signs	\$48.27		
River City Rentals - Light tower	\$151.20		
Plaques (5)	\$209.40		
Liability Insurance	\$501.50		
California Computer*	\$308.80		
<b>Extra Wages</b>		<b>\$1,042.94</b>	
F&G - O/T	\$1,042.94		
<b>Total Expenses</b>			<b>\$17,376.67</b>

**Profit for Youth Assistance Fund**

**\$581.91**

NOTE: Odd Fellows paid ABC permit & each vendor responsible for County food permits

\*Invoice not received until Feb 2022

Revision date: 2-14-2022

## Great Auburn Obstacle Race

September 25, 2021

### Revenue

Sponsorships paid to ARD	\$3,000.00
Sponsorships processed through 501c3	\$1,081.00
FOARD Admin fee (5%)	(\$54.05)
Registrations <i>Time your Race</i>	\$13,640.00

### Total Revenue

**\$17,666.95**

### Expenses

<b>Advertising</b>		<b>\$435.13</b>
	Banners/signs	\$357.14
	Facebook postings	\$77.99
<b>Runners</b>		<b>\$6,022.14</b>
	Ribbons, Metals	\$1,815.68
	Timing & Scoring fee	\$1,500.00
	T-Shirts	\$2,706.46
<b>Supplies</b>		<b>\$3,943.48</b>
	Batteries, pumpkins, fruit	\$119.76
	Weedblock/adapters/velcro/black sheeting	\$717.58
	Towels/baloons/crafts/dishsoap/etc	\$289.15
	Kelpro Security	\$840.00
	Lumber, soil	\$1,116.26
	Caution tape/chalk/hose/ext cord/ties/etc	\$691.87
	Traffic cones	\$168.86
<b>Extra Wages</b>		<b>\$809.38</b>
	F&G - O/T	\$809.38

### Total Expenses

**\$11,210.13**

### Profit for Obstacle Scramble

**\$6,456.82**

#### Sponsors directly to ARD were:

M45 Automotive	\$500.00
Victory Velo	\$500.00
Gold Rush Chevrolet	\$2,000.00
	<u>\$3,000.00</u>

#### Sponsors processed through 501c3 were:

Precision Orthodontics	\$277.00
Old Town Pizza	\$277.00
IFC Insurance Marketing	\$277.00
Walker's Office Supply	\$250.00
	<u>\$1,081.00</u>



## Ms October 2021

October 8-10, 2021

### Revenue

Raffle tickets	1,181.00
Snack Bar Sales	843.75
Venmo Revenue	285.28
Registrations	3,600.00

**Total Revenue** **5,910.03**

### Expenses

<b>Utilites</b>		<b>100.85</b>
Lights for Beggs Field	100.85	
<b>Supplies/Other</b>		<b>3,431.81</b>
Durapitch clay	678.27	
Scissor lift	1,838.02	
Bracket	13.41	
Propane	12.22	
Candy/snack bar items	731.16	
Award Plaques	158.73	
<b>Extra Wages</b>		<b>1,179.72</b>
Staff - Reg	445.86	
Staff - O/T	563.69	
F&G - O/T	170.17	

**Total Expenses** **4,712.38**

**Profit for Ms October 2021** **1,197.65**

# Auburn Harvest Festival

October 16, 2021

## Revenue

Sponsorships	\$5,500.00
Registrations	\$2,952.00
Donations through ARD	\$1,468.02
Scarecrow Registration	\$40.00
T-Shirt Revenue	\$805.00

### Total Revenue

**\$10,775.02**

## Expenses

<b>Entertainment</b>		<b>\$1,168.78</b>
	Douglas Neal Band	\$500.00
	SESAC Music License	\$245.08
	ASCAP	\$73.70
	Stage/Curt's Auto Body	\$350.00
<b>Advertising</b>		<b>\$348.03</b>
	A-Frame signage	\$48.26
	Image.net	\$244.00
	Advantage Printing	\$55.77
<b>Prize Winners</b>		<b>\$3,350.00</b>
	Pumpkin Contest Winners	\$2,250.00
	Scarecrow Contest Winners	\$1,100.00
<b>Supplies</b>		<b>\$863.09</b>
	Propane	\$8.16
	Tarps to cover hay	\$154.40
	Rope/zip ties/hammer/misc	\$37.49
	T-Shirts	\$610.30
	Candy	\$52.74
<b>Extra Wages</b>		<b>\$615.51</b>
	F&G - O/T	\$615.51

### Total Expenses

**\$6,345.41**

### Net Profit for Auburn Community Festival

**\$4,429.61**

## Sponsors:

Harris Industrial Gasses	\$1,500.00
The Master Technician	\$500.00
Maki Heating & Air	\$2,500.00
Thunder Valley	\$1,000.00
TOTAL	<u>\$5,500.00</u>