

ASSESSMENT

WHEREAS, the Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by its Resolution No. 2020-03 adopted on February 27th, 2020, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2020-21, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act");

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Auburn Area Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the fiscal year 2020-21, is generally as follows in Figure 2 on the next page.

SUMMARY COST ESTIMATES

FIGURE 2 - ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT SUMMARY COST ESTIMATES, FISCAL YEAR 2020-21

	<i>FY 2020-21 BUDGET</i>
Park Maintenance & Improvements	\$16,360
Preserve Maintenance and Monitoring	\$4,000
Repayment to General Fund	\$3,000
Incidental Expenses	\$4,578
TOTAL BUDGET	\$27,938
Less:	
Contribution from Other Sources for General Benefit	(\$1,406)
NET AMOUNT TO ASSESSMENTS	\$26,532

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Atwood Ranch III Landscaping and Lighting Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum

authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments the maximum possible assessment rate for Fiscal Year 2019-20 was \$215.81 per single family equivalent benefit unit. The annual change in the CPI from December 2018 to December 2019 was 2.45%. Therefore, the maximum authorized assessment rate for Fiscal Year 2020-21 has been increased from \$215.81 to \$221.10 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$185.54 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the fiscal year 2020-21. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2020-21 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 11, 2020

Engineer of Work

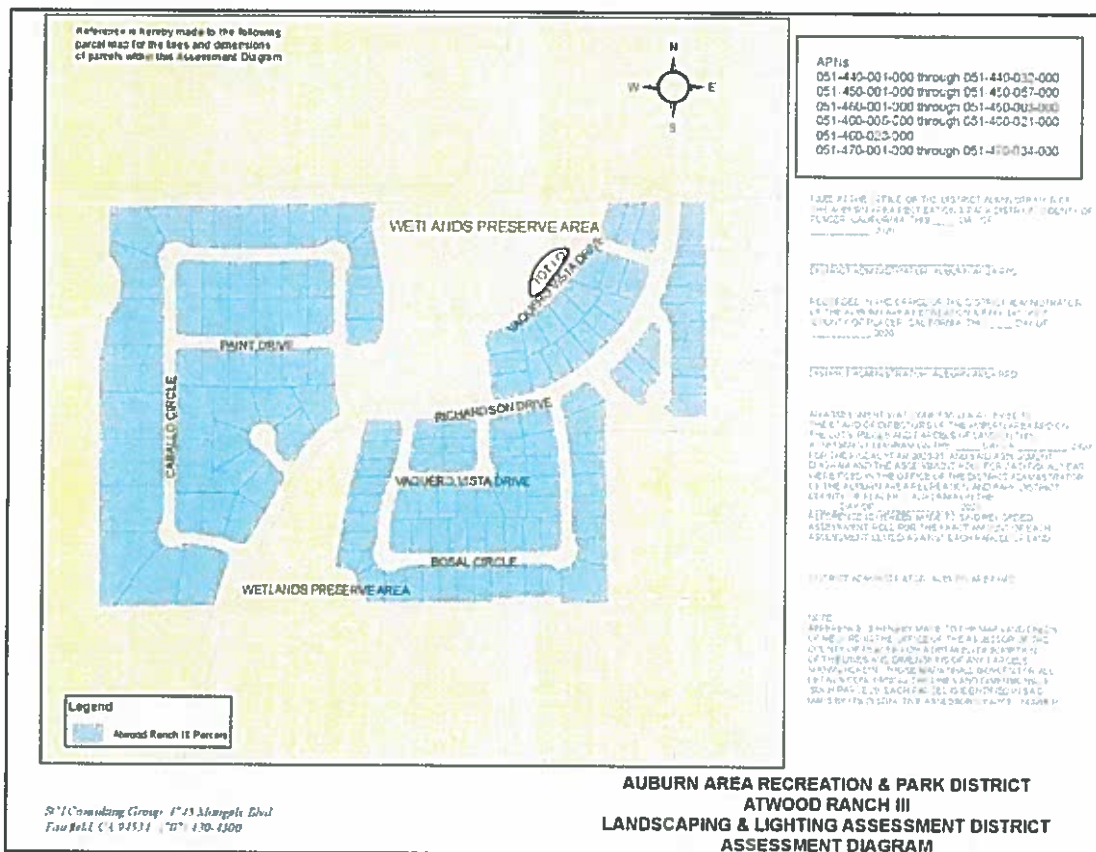
By 

John W. Bliss, License No. C52091



ASSESSMENT DIAGRAM

The boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.



APPENDIX A – ASSESSMENT ROLL, FY 2020-21

The Assessment Roll (a listing of all parcels assessed within the Atwood Ranch III Landscaping and Lighting Assessment District, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**AUBURN AREA RECREATION AND PARK DISTRICT
Atwood Ranch III Landscaping and Lighting Assessment District
Assessment Roll 2020-21
Sorted by Assessor's Parcel Number Order**

Assessment Number & Assessor					Assessment Number & Assessor				
Parcel Number	Owner Name(s)	Site Address	SFE	Assmnt	Parcel Number	Owner Name(s)	Site Address	SFE	Assmnt
051440001	KUNKEL KIMERLY A	11355 SPUR	100	185.54	051450026	AYERS LARRY &	11210 BOSAL	100	185.54
051440002	BAILEY DEBORAH E	11345 SPUR	100	185.54	051450027	CONDY BEVERLY R	11206 BOSAL	100	185.54
051440003	GREENE MICHAEL D &	11335 SPUR	100	185.54	051450028	SEISA CUSTODIO &	11200 BOSAL	100	185.54
051440004	AIELLO LARRY S &	11325 SPUR	100	185.54	051450029	TAYLOR DEBBIE E	11201 BOSAL	100	185.54
051440005	SHEPARD JEREMY ET	11315 SPUR	100	185.54	051450030	PLATZ LISELOTTE TR	11205 BOSAL	100	185.54
051440006	LEEP KENNETH &	11305 SPUR	100	185.54	051450031	GARLICK SHARON &	11209 BOSAL	100	185.54
051440007	MCGOURTY DANIEL	2678	100	185.54	051450032	SCOTT KEVIN A &	2570 VAQUERO	100	185.54
051440008	CROSBY DAVID E &	2684	100	185.54	051450033	MADSEN GERAM &	2566 VAQUERO	100	185.54
051440009	RAMIREZ JOSE CRUZ	2690	100	185.54	051450034	SMITH DEBRA A TR	2560 VAQUERO	100	185.54
051440010	AYALA RAQUEL &	2696	100	185.54	051450035	BARNHOUSE JUSTIN	2565 VAQUERO	100	185.54
051440011	DECK CRYSTAL	2500 VAQUERO	100	185.54	051450036	MOHS GREG & MOHS	2569 VAQUERO	100	185.54
051440012	WATSON JUANITA E &	2508 VAQUERO	100	185.54	051450037	MCDONALD MICHAEL	2575 VAQUERO	100	185.54
051440013	BOVE JOSHUA S &	2510 VAQUERO	100	185.54	051450038	NELSON DAVID R &	2579 VAQUERO	100	185.54
051440014	SCHULZ ZACHARY	2509 VAQUERO	100	185.54	051450039	COOK KEVIN	2583 VAQUERO	100	185.54
051440015	KJER VIRGINIA M TR	2505 VAQUERO	100	185.54	051450040	RING KEVIN P & RING	2587 VAQUERO	100	185.54
051440016	JENSEN CHARLES E &	2501 VAQUERO	100	185.54	051450041	WORTON JEFF &	2591 VAQUERO	100	185.54
051440017	RODGERS SHANE C	11320 SPUR	100	185.54	051450042	GEORGE ADAM DAVID	2595 VAQUERO	100	185.54
051440018	FRANKLIN PEGGY J	11340 SPUR	100	185.54	051450043	PRICE JERRITT D &	2589 VAQUERO	100	185.54
051440019	JONES BRENTON &	11350 SPUR	100	185.54	051450044	BUCKMEYER ROBERT	11245 BOSAL	100	185.54
051440020	HENRIQUES CARLENE	2673	100	185.54	051450045	FEIN MARY HELEN TR	11251 BOSAL	100	185.54
051440021	KELLY FRANK LIND &	2667	100	185.54	051450046	GETZ DANIEL & GETZ	11259 BOSAL	100	185.54
051440022	SPAIN JUDY SHARON	2661	100	185.54	051450047	CULWELL CLARENCE	11261 BOSAL	100	185.54
051440023	REXIOUS JAMES N JR &	2655	100	185.54	051450048	BRINK SCOTT	11269 BOSAL	100	185.54
051440024	ANDERSON DONALD	2649	100	185.54	051450049	GARCIA WILLIAM R TR	11271 BOSAL	100	185.54
051440025	BALOTE MAUREEN	2643	100	185.54	051450050	SINGH BHUPINDER	11279 BOSAL	100	185.54
051440026	BROXTERMAN	2539 VAQUERO	100	185.54	051450051	KOENIG CARL	11285 BOSAL	100	185.54
051440027	ALBERTAZZI	2535 VAQUERO	100	185.54	051450052	GONZALEZ ANNER	11289 BOSAL	100	185.54
051440028	GREENHALGH	2531 VAQUERO	100	185.54	051450053	DAVISON SHAWTI W	11309 BOSAL	100	185.54
051440029	HUCKINS CHARLES E	2525 VAQUERO	100	185.54	051450054	SHERMAN STEPHEN	11313 BOSAL	100	185.54
051440030	HIRSCH WILLIAM E &	2527 VAQUERO	100	185.54	051450055	FEIN MARY HELEN TR	11319 BOSAL	100	185.54
051440031	SKRABER GEOFFREY	2519 VAQUERO	100	185.54	051450056	WATSON MASON &	11323 BOSAL	100	185.54
051440032	COX STEVE & COX	2515 VAQUERO	100	185.54	051450057	DURR BRYAN J &	11333 BOSAL	100	185.54
051450001	HARRIS MICHAEL &	11336 BOSAL	100	185.54	051450059	AUBURN UNION		000	000
051450002	MORGAN JEFFREY H	11330 BOSAL	100	185.54	051460001	STILLMAN JANET M &	11029 CABALLO	100	185.54
051450003	MAY HAYDEN E	11326 BOSAL	100	185.54	051460002	JOHNSRUD MATTHEW	11023 CABALLO	100	185.54
051450004	DILGER MATTHEW &	11322 BOSAL	100	185.54	051460003	AYERS LARRY DALE	11017 CABALLO	100	185.54
051450005	KEMPAIN CLAYTON	11318 BOSAL	100	185.54	051460006	TAYLOR SUSAN A	11003 CABALLO	100	185.54
051450006	BRANSON JANA M &	11310 BOSAL	100	185.54	051460007	WERNITZ RICHARD S	11000 CABALLO	100	185.54
051450007	HATASHITA JASON D	11306 BOSAL	100	185.54	051460008	CEHAN E GREGORY &	11004 CABALLO	100	185.54
051450008	NEWMAN-BARRERA	11300 BOSAL	100	185.54	051460009	BOBZIEN TIMOTHY JR	11008 CABALLO	100	185.54
051450009	COLLOM CRAIG D &	11296 BOSAL	100	185.54	051460010	PARSON RUSSELL	11020 CABALLO	100	185.54
051450010	AVELAR LAURA &	11290 BOSAL	100	185.54	051460011	ELLIS SHARIE M TR	11024 CABALLO	100	185.54
051450011	WILLIAMS ELIZABETH	11286 BOSAL	100	185.54	051460012	LANNING DAVID &	11028 CABALLO	100	185.54
051450012	RAMIREZ CHRISTINE	11280 BOSAL	100	185.54	051460013	MOORE GAVIN &	11032 CABALLO	100	185.54
051450013	HINSHAW DAVID M TR	11276 BOSAL	100	185.54	051460014	EVANS DONALD &	11100 CABALLO	100	185.54
051450014	PLATT MARGARET E	11270 BOSAL	100	185.54	051460015	CLIFTON SCOTT &	2810 ORBECK	100	185.54
051450015	NISSEN FRANK J JR	11266 BOSAL	100	185.54	051460016	MELICK ANN	2820 ORBECK	100	185.54
051450016	MITCHELL KATHLEEN	11260 BOSAL	100	185.54	051460017	FEATHERSTON	2830 ORBECK	100	185.54
051450017	DONOVAN CAROLE	11256 BOSAL	100	185.54	051460018	SHARP GLEN &	2825 ORBECK	100	185.54
051450018	PERILLOUX BRUCE E	11250 BOSAL	100	185.54	051460019	BORGES KRISTEN A	2815 ORBECK	100	185.54
051450019	BARRY SCOTT	11246 BOSAL	100	185.54	051460020	KEARNS KEN &	2805 ORBECK	100	185.54
051450020	STORMENT RALPH L	11240 BOSAL	100	185.54	051460021	HUMPHREY LORI E TR	11013 CABALLO	100	185.54
051450021	MUNKHAT TSOLOMON	11236 BOSAL	100	185.54	051460023	RANKIN JOANNE &	11009 CABALLO	100	185.54
051450022	JOHL RAVINDER &	11230 BOSAL	100	185.54	051470001	YETKA NELLIE	11095 CABALLO	100	185.54
051450023	MALIG GEORGE P &	11226 BOSAL	100	185.54	051470002	SALVATION ARMY A	11091 CABALLO	100	185.54
051450024	SAPETA GARY C TR	11220 BOSAL	100	185.54	051470003	PICAMAN JERRY A	11087 CABALLO	100	185.54
051450025	MARSHALL LORETTA	11216 BOSAL	100	185.54	051470004	FONTES SYLVIA ANN	11083 CABALLO	100	185.54

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05/07/20

**AUBURN AREA RECREATION AND PARK DISTRICT
Atwood Ranch III Landscaping and Lighting Assessment District
Assessment Roll 2020-21
Sorted by Assessor's Parcel Number Order**

Assessment Number & Assessor					Assessment Number & Assessor			
Parcel Number	Owner Name(s)	Site Address	SFE	Assmnt	Parcel Number	Owner Name(s)	Site Address	SFE Assmnt
051470005	KNIGHT WILLIAM D &	11079 CABALLO	1.00	185.54				
051470006	MAHER ROSALIE R TR	11075 CABALLO	1.00	185.54				
051470007	ADAMS NANCY J &	11071 CABALLO	1.00	185.54				
051470008	SMOTHERS JOSEPH E	11067 CABALLO	1.00	185.54				
051470009	HUNG JAMIE Y	11063 CABALLO	1.00	185.54				
051470010	KEANE JOHN &	11059 CABALLO	1.00	185.54				
051470011	WOLFF JONATHAN I &	11055 CABALLO	1.00	185.54				
051470012	FRIED RICHARD F &	11051 CABALLO	1.00	185.54				
051470013	TOMBS JULIE ANN	11047 CABALLO	1.00	185.54				
051470014	SIM DARRAN D &	11043 CABALLO	1.00	185.54				
051470015	REILLY KATHLEEN M	11039 CABALLO	1.00	185.54				
051470016	MORALES MELISSA &	11035 CABALLO	1.00	185.54				
051470017	FERGUSON DONALD	2755 PAINT	1.00	185.54				
051470018	ROUSSELET	2745 PAINT	1.00	185.54				
051470019	YETKA MATTHEW &	2735 PAINT	1.00	185.54				
051470020	MOORE THOMAS	2725 PAINT	1.00	185.54				
051470021	FONTAINE RODOLPHE	2715 PAINT	1.00	185.54				
051470022	FLETCHER MARC A	2705 PAINT	1.00	185.54				
051470023	CAESAR-WALKER	2750 PAINT	1.00	185.54				
051470024	KUNKEL KIMBERLY A	2740 PAINT	1.00	185.54				
051470025	YAMZON GIL P &	2730 PAINT	1.00	185.54				
051470026	HILL ERIC EVAN &	2720 PAINT	1.00	185.54				
051470027	CANNON BRANDON L	2710 PAINT	1.00	185.54				
051470028	WALKER KENNETH L	2700 PAINT	1.00	185.54				
051470029	FORSTER RAMONA S	11076 CABALLO	1.00	185.54				
051470030	BETZ JAMES D &	11070 CABALLO	1.00	185.54				
051470031	RONALD FRANCINE P	11066 CABALLO	1.00	185.54				
051470032	BAYNE VALERIE L	11062 CABALLO	1.00	185.54				
051470033	BUJE KARRY S ET AL	11058 CABALLO	1.00	185.54				
051470034	WOODWORTH JULIE	11054 CABALLO	1.00	185.54				
			SFE	Assessment				
TOTALS			143.0	26532.22				

RESOLUTION NO. 2020-15

**A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS
FOR FISCAL YEAR 2020-21, PRELIMINARILY APPROVING
ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING
FOR THE AUBURN AREA RECREATION AND PARK DISTRICT, ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27th, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of 100% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Atwood Ranch III Landscaping and Lighting Assessment District of the Auburn Area Recreation and Park District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the first Engineer's Report for Fiscal Year 2005-06 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2020-03, the Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2020-21; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Auburn Area Recreation and Park District, (the "Board"), State of California, that it is the intention of this Board to continue and to collect assessments within the District for fiscal year 2020-21. It is proposed that Atwood Ranch III Landscaping and Lighting Assessment District undertake the following

improvements: installation, maintenance and servicing of public facilities. Installation will include but not be limited to, playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

BE IT FURTHER RESOLVED that the assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5%, or 2) the change in the CPI plus any Unused CPI as described above.

BE IT FURTHER RESOLVED that property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. Therefore, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

BE IT FURTHER RESOLVED that based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2019-20 was \$215.81 per single family equivalent benefit unit. The annual change in the CPI from December 2018 to December 2019 was 2.45%. Therefore, the maximum authorized assessment rate for Fiscal Year 2020-21 has been increased from \$215.81 to \$221.10 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$185.54 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

BE IT FURTHER RESOLVED, by the Governing Board of the Auburn Area Recreation and Park District that a Public Hearing shall be held on June 25th, 2020 at 6:00 p.m. at Board Room of the District Office, 471 Maidu Drive, Auburn, CA to consider the ordering of the improvements and the continuation of the proposed assessments. In the event that the Shelter in Place order is still in effect, the Auburn Area Recreation and Park District Board meeting will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). In an effort to improve access to public information, residents

may access meetings remotely, by accessing the link <http://www.auburnrec.com/board-meetings.php> and following the link listed under "Agendas 2020" for the Zoom link. Prior to the conclusion of the hearing, any interested person may file a written protest with the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to Auburn Recreation and Park District, 471 Maidu Drive, Auburn, CA 95603-5723. Notice of the hearing is to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Auburn Area Recreation and Park District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Auburn Area Recreation and Park District this 28th day of May, 2020 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Kahl Muscott
District Administrator

Scott R. Holbrook
Chair, Board of Directors

Item 7.2 Cover sheet – FY 2020/2021 Project List and Five Year Plan Update – POST COVID 19

**Auburn Area Recreation and Park District Acquisition and Development Committee April 20, 2020;
Board of Director's Meeting April 30, 2020; A&D Committee May 18, 2020; Board meeting May 28, 2020**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) re-evaluate and make changes to the FY 20/21 Project List and Five-Year Plan Update?

Background

Prior to the COVID19 crisis, staff had prepared a Project List for FY 20/21 and Five-Year Plan update (note: ARD Fiscal Year begins April 1). This FY 20/21 Project List and Five-Year Plan update had been reviewed by the A&D Committee and was scheduled to be reviewed and possibly approved at the March 2020 Board of Directors meeting. That meeting did not take place, and as a result the FY 20/21 Project List and Five-Year Plan is still waiting for approval.

ARD will be making significant cuts to all aspects of its operations due to the COVID19 crisis. This should include the FY 20/21 Project List and at least years 21/22 and 22/23 of the Five-Year Plan.

In April, 2020, staff reviewed the FY 20/21 Project List and first two years of the Five-Year Plan and made recommendations to the ARD A&D Committee and Board about the postponement of projects.

The goals with these proposed postponements is as follows:

- 1) Reduce or eliminate any project funding coming from the General Fund
- 2) Postpone any project from the Future Cap Reserves that can wait. Staff feels that ARD will need to keep as much money as possible available in Reserves for projects that *need* to be done, mainly infrastructure and major repairs.

The A&D Committee and Board of Directors agreed with the recommended postponements and sent the list back to the May A&D Committee meeting for any final refinements.

Recommendation for the Board of Directors

The Committee forwarded this item to the Board with a positive recommendation, however the Committee did have some concerns about funding the Recreation Field infield renovation.

The final approval should be stated as:

“The ARD Board of Directors hereby direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 20/21 Project List, and approve the Five-Year Plan Update.”

Fiscal Impact

The fiscal impact of the FY 20/21 Project List is indicated on that document.
The fiscal impact of the Five-Year Project List is indicated on those documents.

Attachments

Five Year Project List, including FY 20/21 Project List – POST COVID19

Auburn Recreation District Five Year Project List

Peach = project carried over from previous year

Project List - POST COVID 19

2020/2021

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Mt. Vernon proceeds
Recreation Park									
Rec Field infield renovation	25,000				25,000				
James Bermuda Outfield - see note	20,000				20,000				
Wheelchair Swing	60,000					25,000	30,000	5,000	
CVCC									
Bike Park Phase II	200,000				80,000			120,000	
ADA Door	5,000			5,000					
TOTAL	310,000	0	0	5,000	125,000	25,000	30,000	125,000	0
Estimated Balance Remaining			25,032	795,573	512,738	183,530	200,000	0	

moved from GF to reserve

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

Note: Assumes \$5,000/year in ADA reserve funds

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

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

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

Note: Assumes \$170,000 from per capita (prop 68) and \$150,000 from trail grant and additional \$5,000 donations for Wheelchair Swing

Auburn Recreation District Five Year Project List

Peach = project carried over from previous year

Green = project postponed from previous year

Project List - POST COVID 19

2021/2022

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Mt. Vernon proceeds
Estimated balance									
		30,032	820,573	562,738	193,530	603,441	400,000		
<i>Recreation Park</i>									
Front Playground	120,000						120,000		
North Playground, Path of Travel	30,000						30,000		
Locker room Floor	25,000				25,000				
<i>Meadow Vista</i>									
Signage	1,200			1,200					
Parking lot reseal/restripe	10,000				10,000				
<i>Ashford Park</i>									
Levee Repairs	20,000				20,000				
<i>Overlook Park</i>									
Restroom ADA Upgrades	10,000				10,000				
Interpretive Signage (2 x 55k)	10,000				10,000				
<i>Regional Park</i>									
Pond leak Repair	95,000				95,000				
Canal Repair	100,000				100,000				
24 Acres Planning/CEQA	190,000				190,000				
<i>Placer Hills Park</i>									
Parking Lot repairs	38,000		30,000						
TOTAL	641,200	0	30,000	1,200	460,000	0	150,000	0	0
Estimated Balance Remaining									
		28,832	360,573	562,738	43,530	603,441	400,000		

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

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

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

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

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

Note: Assumes \$425,000 additional grant

Auburn Recreation District Five Year Project List

Peach = project carried over from previous year
 Green = project postponed from previous year

Project List - POST COVID 19

2022/2023

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Mt. Vernon proceeds
Regional Park									
Tennis/pickleball courts surfaces	-450,000								Postponed
Tennis Court Path of Travel	41,500			21,500		20,000			150,000
Pond mucking	75,000								75,000
Walking pathway extension, Dry Creek end	265,000								265,000
24 Acra Phase I	1,542,441								Future of grant - pushed back?
Kiosks	10,000				10,000		538,000	603,441	400,000
Meadow Vista Park									
Pond island renovation	-100,000								
Christian Valley Park									
Tutor Totter Roof	45,000		45,000						Move to Reserve Funding
TOTAL	2,183,941	0	0	21,500	10,000	558,000	0	603,441	400,000
Estimated Balance Remaining	12,332	375,573	53,738	53,530	425,000	0	0	0	0

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

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

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

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

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

Note: Assumes \$425,000 additional grant

1,593,941 all projects
 10,000 Reserves
 Less: General Fund 1,583,941 Project Revenue
 1,593,941 Capital Impr Projects 1,593,941 Funds for Projects

Auburn Recreation District Five Year Project List

Peach = project carried over from previous year
 Green = project postponed from previous year

Project List - POST COVID 19

2023/2024

Estimated balance

17,332 400,573 103,738 63,530 505,000

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Recreation Park</i>									
Spray park (replace splash pool)	300,000		20,000			75,000	100,000	80,000	
<i>Regional Park</i>									
24 Acre Phase II	425,000							425,000	
Breezeway Painting	40,000		20,000		20,000				
TOTAL	765,000	0	40,000	0	45,000	75,000	100,000	505,000	0
Estimated Balance Remaining			17,332	355,573	28,738	-36,470			0

465,000

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

765,000 all projects
 40,000 Less: General Fund
 725,000 Capital Impr Projects
 45,000 Reserves
 680,000 Project Revenue
 725,000 Funds for Projects

Item 8.1 Cover Sheet for 2020-2021 Obsolescence List

Auburn Area Recreation and Park District Board of Directors meeting May, 2020.

The Issue: Should the Board of Directors approve the updated and discussed 5-Year Obsolescence List based on the new 2020-21 Budget?

Background: Each year staff updates the five-year obsolescence list during the annual Budget to advise the Board of Directors of the District's equipment needs for the coming fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager. 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.

The updated Five-year Obsolescence List was discussed by the Finance Committee in April, 2020. At this time, the assets highlighted in orange were moved from fiscal year 2020-21 to fiscal year 2021-22.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$676,237. 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. As this is a timing issue at purchase, the attached 5-year list currently shows all purchases to be paid from the reserve at this time. Note that each year after fiscal year 2020-21 of the Obsolescence List shows a balance forward of funding from the previous year and adds a suggested \$74,000.00.

The Equipment Reserve will drop to \$190,565 in the year 2024-25. Due to the pandemic, staff elected not to transfer an additional \$60,000 to keep the balance at \$250,000 in the year 2024-25.

Recommendation:

Staff recommends that the Board of Directors review and approve the final 5 year Obsolescence Plan.

Attachment: Obsolescence Five-year List.

Auburn Recreation District Park Obsolescence List

2020/2021

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							676,237	0
Trailer for hauling mowers	2020	\$11,000		New			\$11,000	
Strantol Chem Feeder (Splash Pool)	unk		15		2020	\$9,000	\$9,000	
TOTAL							20,000	0
Estimated Balance Remaining							656,237	

Auburn Recreation District Park Obsolescence List

2021/2022

Moved from 2020-21

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							730,237	0
2005 Ford Ranger vin 08012 unit 00	2005	\$11,000	15	2015	2022	\$25,500	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020	2022	40,000	\$40,000	
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,320	\$0	\$2,320
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2020	\$3,000	\$0	\$3,000
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,540	\$0	\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0	\$3,230
Rec Park Server #1	2013	9,000	5	2018	2020	11,000	11,000	
Rec Park Server # 2	2013	3,000	5	2018	2020	3,000	\$0	\$3,000
CVCC server	2013	9,000	5	2018	2020	11,000	11,000	
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2025	2020	\$45,000	\$45,000	
Cushman #8 32 HP Truckster w/Fatbed	2003	\$18,163	10	2015	2020	\$23,000	\$23,000	
Recreation Park irrigation pump/motor	2006	\$4,800	8	2014	2020	\$10,100	\$10,100	
Rec Park officas carpet (600 sq.ft. est) REC only	2006		12	2018	2019	\$3,500	\$3,500	
Recreation Park Modular #2 HVAC	unk		15	2016	2020	\$7,500	\$0	\$7,500
Alta Vista Disc - Tables & Chairs	New		20		2020	\$1,500	\$0	\$1,500
Auburn El Modular #2 HVAC	unk		15	2018	2020	\$6,500	\$6,500	
Regional Restroom/Office Heater #27	1991	unknown	15	2006	2020	\$15,000	\$15,000	
Rec building - Youth services office HVAC	unk		15	2016	2020	\$10,000	\$10,000	
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
CVCC 7.5 ton #4 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000	
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900	
Rec Park officas carpet (800 sq.ft. est) YS/CS	2006		12	2018	2021	\$3,100	\$0	\$3,100
Regional gym roof	2007	\$20,000	15	2022	2022	21,000	21,000	
Lakeside Room carpet (1,365 sq.ft. - carpet tiles)	2007	4,500	15	2022	2022	5,400	\$0	5,400
Turfco top dresser	2005	11,779	15	2015	2021	\$12,200	\$12,200	
3.5 ton roller	2008	13,942	10	2016	2022	\$14,200	\$14,200	
Circulation pump motor, Sierra Pool	2005		8	2015	2020	\$6,200	\$0	\$6,200
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #2 of 3	2012	800	7	2019	2020	830	0	\$830
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127	
CVCC 6 ton #3 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
CVCC 7.5 ton #1 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000	
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
TOTAL							347,527	54,650
Estimated Balance Remaining							382,710	

Auburn Recreation District Park Obsolescence List

2021/2022

Moved from 2020-21

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							730,237	0
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	15	2015	2022	\$25,500	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020	2022	40,000	\$40,000	
Commercial Refrigerator (CVCC)	2002	\$1,982	15	2017	2022	\$2,320	\$0	\$2,320
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,000	\$0	\$3,000
Daktronics scoreboard, Recreation Park gym	2005	\$3,488	10	2018	2020	\$3,540	\$0	\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0	\$3,230
Rec Park Server #1	2013	9,000	5	2018	2020	11,000	11,000	
Rec Park Server # 2	2013	3,000	5	2018	2020	3,000	\$0	\$3,000
CVCC server	2013	9,000	5	2018	2020	11,000	11,000	
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2025	2020	\$45,000	\$45,000	
Cushman #81 32 HP Truckster w/Flatbed	2003	\$18,183	10	2015	2020	\$23,000	\$23,000	
Recreation Park irrigation pump/motor	2006	\$4,600	8	2014	2020	\$10,100	\$10,100	
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019	\$3,500	\$3,500	
Recreation Park Modular #2 HVAC	unk		15	2016	2020	\$7,500	\$0	\$7,500
Alta Vista Disc - Tables & Chairs	New		20		2020	\$1,500	\$0	\$1,500
Auburn EI Modular #2 HVAC	unk		15	2018	2020	\$6,500	\$6,500	
Regional Restroom/Office Heater #27	1991	unknown	15	2006	2020	\$15,000	\$15,000	
Rec building - Youth services office HVAC	unk		15	2016	2020	\$10,000	\$10,000	
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
CVCC 7.5 ton #4 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000	
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900	
Rec Park offices carpet (800 sq.ft. est)(V/S/GS)	2006		12	2018	2021	\$3,100	\$0	\$3,100
Regional gym roof	2007	\$20,000	15	2022	2022	21,000	21,000	
Lakeside Room carpet (1,365 sq.ft. carpet tiles)	2007	4,500	15	2022	2022	5,400	\$0	5,400
Turfco top dresser	2005	11,779	15	2015	2021	\$12,200	\$12,200	
3.5 ton roller	2008	13,942	10	2016	2022	\$14,200	\$14,200	
Circulation pump motor, Sierra Pool	2005		8	2015	2020	\$6,200	\$0	\$6,200
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #2 of 3	2012	800	7	2019	2020	830	0	830
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127	
CVCC 6 ton #3 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
CVCC 7.5 ton #1 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000	
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
TOTAL							347,527	54,650
Estimated Balance Remaining							382,710	

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

Estimated balance		Orig		year to be		New		456,710		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	General Fund			
2007 Ford Ranger vin 56762 unit 5	2007	\$11,327	15	2017	2022	\$25,500	\$30,000				
2007 Ford Ranger vin 95264 unit 10	2007	\$11,000	15	2017	2022	\$25,500	\$30,000				
John Deere Gator	2011	\$9,016	10	2021	2021	\$16,400	\$20,500				
Gator Cart #5	2012	9,200	10	2022	2022	16,500	\$20,500				
Rec building - cust serv. HVAC	2008	\$6,038	15	2023	2023	\$11,500	\$11,500				
Rec building - Cust. Serv. Office HVAC	2008	\$6,038	15	2023	2023	\$5,500	\$0	\$5,500			
Rec building - Women's Restroom Heater	2008	\$2,000	15	2023	2023	\$2,300	\$0	\$2,300			
Regional Facility Attendant office HVAC	2008	\$8,000	15	2023	2023	\$8,000	\$8,000				
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,000	0	5,000			
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	8	2016	2022	\$6,200	\$6,200				
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2019	\$830	\$0	\$830			
CVCC 5 ton HVAC	2003	\$8,135	15	2018	2020	\$12,000	\$12,000				
CVCC 8 ton HVAC	2003	\$13,015	15	2018	2020	\$16,000	\$16,000				
Regional gym heater #2	2015	\$13,132	15	2030	2030	\$14,645	\$14,645				
TOTAL							169,345	13,630			
Estimated Balance Remaining							287,365				

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		Year to be Replaced	New	361,365		General Fund
				Repl Date	Repl			Equip Reserve		
Estimated balance										0
Jacobsen reel mower	1994	UNK	30	2024		2024	\$24,000	\$24,000		
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017		2021	\$35,700	\$40,000		
2007 Ford Ranger vin56761 unit 19	2007	\$11,327	15	2017		2022	\$25,500	\$30,000		
John Deere Gator #1	2013	\$8,080	10	2023		2023	\$16,700	\$20,700		
Gator Cart #6	2012	9,200	10	2022		2022	\$16,500	\$20,500		
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	10	2019		2022	\$3,500	\$0	\$3,500	
1994 Challenge Air Compressor	1994	\$3,500	30	2024		2024	\$4,600	\$0	\$4,600	
Honda UE2000 Generator	2014	2,256	10	2024		2024	\$2,500	\$0	\$2,500	
Sierra Pool Cover	2018	\$7,529	5	2023		2023	\$7,900	\$7,900		
PH Pool Cover	2018	\$2,724	5	2023		2023	\$2,900	\$0	\$2,900	
Sierra Pool Umbrella #3 of 3	2021	830	7	2019		2020	850	0	\$850	
Rec building - lobby HVAC	2008	\$9,000	15	2023		2023	\$9,000	\$9,000		
TOTAL								152,100	14,350	

Estimated Balance Remaining

209,265

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New		Equip Reserve	Genl Fund
				Repl Date	Repl Date		Acquisition Cost	Acquisition Cost		
Estimated balance									283,265	0
2000 Dodge 3/4 ton truck vin 155626 unit #15	2002	\$20,000	15	2017			repl w/Ford F350			
John Deere 1600 Mower #3	2013	\$53,000	10	2023		2023	\$58,300	\$58,300		
John Deere Gator #2	2013	\$8,080	10	2023		2023	\$16,700	\$20,700		
Front Loader for Kubota	2005	4,440	20	2025		2025	\$5,300	\$5,300		
Chemical controller (Strantrol?) Sierra Pool	2005	5,000	20	2025		2025	\$5,000	\$0	\$5,000	
Chemical controller, Splash pool	2005	3,000	20	2025		2025	\$3,000	0	3,000	
Baldor ECP400T 15HP Motor	2015	2,484	10	2025		2025	\$2,700	\$0	\$2,700	
SDI 100-9K6M Sprayer	2005	7,997	10	2015		2024	\$8,400	8,400		
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024		2024	\$850	\$0	\$850	
TOTAL								92,700		
Estimated Balance Remaining								190,565		

Item 8.2 Cover Sheet Resolution #2020-16 - Final Budget for Fiscal Year 2020/2021

Auburn Area Recreation and Park District Standing Finance Committee meeting May, 2020.

The Issue: Shall the Auburn Area Recreation and Park District adopt Resolution #2020-16, approving the final FY 2020/2021 budget?

Background: Staff submitted the 2020-21 Fiscal Year Preliminary Budget to the Board of Directors in April, 2020. The preliminary budget was edited and cuts were highlighted, taking into account the COVID 19 pandemic.

The attached budget summary sheet outlines the final cuts recommended for the 2020-21 final budget. Understanding that this is an unprecedented year, a budget revision will be mandatory in October, 2020. Numerous meetings were held to plan adjusted programs and budget accordingly.

Necessary Revenue Cuts made:

Recreation Department:

All Special Events Cut	(\$52,000)
Classes Reduced	(38,700)
Camps Reduced	(61,200)
Youth Basketball reduced	(32,400)
Other Programs	(20,800)
Donations Red. (Dead Fest,	
Food Truck, misc. donations)	(25,000)
Advertising Rev decrease	(9,000)

Youth Services Department:

Day Camp	(105,500)
Alta Vista Disc Cut	(80,000)
Preschool Cut	(81,500)
Other Disc Clubs reduced	(251,500)
Rock Creek Rent	(400)

Aquatics Department:

PH Pool/Splash Pool Closed	(16,000)
Sierra Public Swim Cut	(41,600)
Swim Team Cut	(14,900)
Synchro Team Cut	(8,100)
Master Swim reduced	(300)
Swim Lessons reduced	(5,000)
Water Aerobics increased	8,100
Sierra Pool Rental Cut	(20,000)

Customer Service Department:

Out of District fees	(2,600)
Return check fees increased	100

Necessary Expense Cuts made:

Recreation Department:

Instructors reduced	(68,200)
Youth Basketball reduced	(41,600)
Special Events Cut	(47,500)
Other Programs reduced	(6,500)
Activity Guide Cut	(28,600)
Other Oper. Cost reduced	(7,000)
Payroll/Benefits reduced	(36,000)

Youth Services Department:

Program Expenses reduced	(14,250)
Operating Exp. reduced	(1,600)
Payroll/Benefits reduced	(250,000)

Aquatics Department:

Program Expenses reduced	(4,700)
Operating Exp. Reduced	(1,200)
Payroll/Benefits reduced	(104,000)

Customer Service Department:

Operating Exp Reduced	(100)
Payroll/Benefits reduced	(40,000)

Facilities & Grounds Department:

Gas & Cleaning supplies Incr.	4,800
Payroll/Benefits reduced	(91,000)
New Assets Cut	(120,100)
Projects reduced	(333,600)
Maintenance	(8,900)

Facilities & Grounds Department:

Facility Rentals reduced	(52,500)
Gazebo Rentals reduced	(200)
Gym Rentals reduced	(6,300)
Picnic Rentals reduced	(19,700)
Field Rentals reduced	(53,000)
Custodial Fees	(22,600)
Misc. Permit & fees	(8,100)
City Mit. Projects Cut	(125,000)
Reserve Transfers Cut	(236,100)
Contingency Transfer	190,000

Administration:

Dividends, Verizon Lease	(600)
Interest Dividends reduced	(16,400)
Tax Revenue reduced 3%	(54,200)

Administration:

Liability Ins. increase 30%	22,400
Payroll/Benefits reduced	(39,000)

Company Wide:

Utilities	(4,300)
Working at home cost incr.	900
Trnsf. to Future Cap. Cut	(40,000)

Total Revenue Cuts **1,263,000**

Total Expense Cuts **1,260,800**

Several cuts were made to Payroll/Benefits. Anticipating a 20% rise in worker's comp this year, we were grateful when the renewal came in with no rise in rates, this saved us \$84,000 from the preliminary budget for fiscal year 2020-21. We have cut COLAs and buyouts, which saved approximately \$60,000 in cash impacts. Many hours have also been cut, because of little to no programs. There have been temporary layoffs/furloughs; some will return soon; some will not return until programs increase.

Recommendation: Staff recommends that the Finance Committee review and approve the final budget for 2020/2021 and forward to the Board of Directors for approval.

Alternatives available to the Board

1. Do not fund the Equipment Reserve (\$50,000 as required by District Policy, with some exceptions), the ADA Reserve (\$5,000 as required by District Policy) or the CalPERS Reserve (\$45,800 as required by District Policy, based on percentages). By not funding these amounts, the Board could opt to:
 - a. Draw down less from the Contingency Reserve. It should be noted that \$90,000 is being proposed to be transferred in to this Reserve account from last year's surplus, increasing the Reserve amount to \$540,000 before the proposed \$190,000 transfer in to the General Fund.
 - b. Not make some of the cuts as proposed
2. Do not open Sierra Pool for summer, 2020. This would save approximately \$27,600, but result in the cancellation of swim lessons, lap swim, Master's swim and aqua aerobics (note that Robalos and Mermaids are cancelled and public swim is proposed to be cancelled).

3. Make further cuts. This may include more staff furloughs/layoffs, or offer early retirement.
4. Repurpose Staff to Facilities and Grounds.

Attachments: Resolution #2020-16
Summary 2020/2021 budget
Departmental Budgets

**Resolution Number 2020-16
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF FINAL BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final Budget for Fiscal Year 2020-2021.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2020-2021 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		559,332.00
Facility Rentals		25,252.00
		25,252.00
Total Park & Rec. Services Revenue		584,584.00
Government Revenues		
Taxes, Governmental Revenue		3,460,206.00
		3,460,206.00
Total Governmental Revenue		3,460,206.00
Other Revenue		
Interest Revenue		40,750.00
Misc. Revenue		29,934.00
		29,934.00
Total Other Revenue		70,684.00
Donations		
Donations, Grant, In kind		8,815.00
		8,815.00
Total Donation Revenue		8,815.00
		8,815.00
TOTAL OPERATING REVENUES		4,124,289.00
Project, Equipment and Reserve Transfer Revenue		
Misc. Project Revenue		-
Grant Proceeds		125,000.00
Contributions/In kind Services Revenue		-
Transfer in from Equipment Reserves		20,000.00
Transfer in from Reserves		396,000.00
		396,000.00
Total Project and Equipment Revenue		541,000.00
Park Dedication Revenue		
City Park Dedication Revenue		40,000.00
County Park Dedication Revenue		25,000.00
		25,000.00
Total Park Dedication Revenue		65,000.00
		65,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		606,000.00
		606,000.00
TOTAL REVENUES		4,730,289.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	94,166.00
Operations & Supplies	389,413.00
Utilities Expense	222,389.00
Professional Expenses	91,285.00
Building & Grounds expense	469,165.00
Property Tax Admin. Fees	61,818.00
Election Cost	37,500.00
Wages & Benefits	2,820,500.00
Equipment and Land Lease	2,076.00
Fixed Assets	28,325.00
Equipment Reserve Expenditures	<u>20,000.00</u>
Total Operating Expenditures	4,236,637.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	4,952.00
ADA reserve projects	-
Future Cap Projects	176,000.00
In-Kind & Other Contribution Projects	<u>125,000.00</u>
Total Project Expenditures	305,952.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	40,000.00
County Park Dedication Project Expenditures	<u>25,000.00</u>
Total Park Ded. Project Expenditures	65,000.00
TOTAL EXPENDITURES	<u>4,607,589.00</u>
TOTAL REVENUE SURPLUS (DEFICIT)	122,700.00
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	<u>-</u>
OPERATING BUDGET BALANCE	21,900.00

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 29th day of May, 2020 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.

Scott R. Holbrook
Board of Directors

Kahl Muscott
District Administrator

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

2020/2021 Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project		Tax revenue	Transfer in from		RDA passthru	Equip Reserves	TOTAL	% of Total
						City Mitigation revenue	Project revenue		Future Cap. Contingency, & ADA Rev	Atwood Ill taxes				
Administration														
F&G		23,298	30,734		36,000			3,258,833	590,000		176,648		3,692,215	78%
Club Services	13,471		(800)	125,455	4,750	40,000	25,000		206,000		11,000		459,478	10%
Recreation	155,603			8,360									13,471	0%
Youth Services	357,773	3,960											163,963	3%
Aquatics	52,485	(2,006)										9,000	341,733	7%
TOTAL	559,332	25,252	29,934	133,815	40,750	40,000	25,000	3,258,833	386,000	24,725	176,648	20,000	4,730,289	100%

0.8

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital improve.	Capital improve. genl fund	Debt service	Contingency Reserve (ADA reserve)	Eq Res. GASB	TOTAL	% of Total
F&G	155,623	187,932		24,007	418,335		957,177	463,830	11,000	386,000	4,952	2,076	45,800	815,998	17%	
Club Services	48,229			864			120,832	55,576						2,665,932	57%	
Recreation	66,708	28,470		116			138,506	68,582						225,451	5%	
Youth Services	24,482	7,580	1,762	18,318	7,929	362,303	121,043							301,882	6%	
Aquatics	3,476	1,931	32,695		42,901		45,176	12,205	17,325					543,417	12%	
TOTAL	94,166	369,413	222,389	91,285	468,165	99,318	1,973,940	846,560	28,325	386,000	4,952	2,076	160,800	4,708,369	100%	

Net Revenue

21,900

BUDGET SUMMARY

2020/2021 Budget

Operating Revenues

	COVID 19 FINAL Budget	Reduced to %	Preliminary Budget Approved 2/27/20
Program Revenue	\$ 559,332	41%	1,363,269
Facility Revenue	\$ 25,252	12%	202,841
Misc. Revenue	\$ 29,934	67%	44,662
Donations, Grant Revenue and In Kind	\$ 133,815	84%	159,000
Interest Income	\$ 40,750	71%	57,105
Transfer in from City Mitigation	\$ 40,000	24%	165,000
Transfer in from County Mitigation	\$ 25,000	Incr	25,000
Tax Revenue	\$ 3,435,481	99%	3,486,583
Transfer in from Contingency Reserve	\$ 190,000	Incr	-
Transfer in from Cap Const, ADA & Equip Resv.	\$ 226,000	49%	462,100
Misc (atwood etc)	\$ 24,725	89%	27,792
Total Operating Revenue	\$ 4,730,289		5,993,352.00

Program Expense	\$ 94,166	34.0%	276,943
Operating & Supplies	\$ 389,413	97.0%	401,445
Utilities Expense	\$ 222,389	98.1%	226,726
Professional Services	\$ 91,285	101.0%	90,407
Building & Grounds Maintenance	\$ 469,165	98.1%	478,017
Property Tax Admin.	\$ 99,318	100.0%	99,318
Wages	\$ 1,973,940	80.9%	2,440,985
Benefits & Payroll Costs	\$ 846,560	90.1%	939,546
Fixed Asset Expense	\$ 28,325	19.1%	148,400
Capital Improvement Projects Mitigation & Funds	\$ 386,000	58.0%	665,000
Capital Improvement Projects General Fund	\$ 4,952	8.3%	59,500
Debt Services	\$ 2,076	100.0%	2,076
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	100.0%	100,800

Total Expenditures	\$ 4,708,389		5,929,163
Net Revenue Over Expenditures	21,900		64,189
			Fut Cap (40,000.0)

Net Revenue

21,900

24,189

Administration 20-21

Revenues

FY 20-21 Budget
Budget

Miscellaneous Revenues

Misc. Income -w/c div and other	134
Verizon cell lease	30,600
501c3 receivable	-
TOTAL	30,734

Interest Income

Interest Revenue other	-
Interest Revenue - County	36,000
TOTAL	36,000

Taxes & Gov't Revenues

Current Sec Prop Tax General	2,979,775
Homeowner's Prop. Tax Reductio	19,850
Current Unsec Prop Tax General	65,091
Suppl. Prop Tax Current	74,147
Unitary & Op Non-unitary Tax	115,318
Redemptions Gen Taxes	-
Prior Unsec Prop Tax	526
Timber Tax Guarantee	-
Prior Supplemental Tax Rev	-
Prior Secured Prop Taxes	(20)
Railroad Unitary Prop Taxes	2,146
RDA Pass - Throughs	178,648
TOTAL	3,435,481

Total Revenues

3,502,215

Expenditures

FY 20-21 Budget
Budget

Operations & Supplies

Discounts Taken	(47)
Finance Charges	-
CalCard Incentive	(1,533)
Penalties	239
Donations Expense	216
Telephone (CVCC) - Admin	6,964
Postage - Admin	994
Bank Service Charges	-
Office Supplies	3,753

Admin

Duplication Costs- Admin	1,168
Office Equip. Rental- Admin	4,916
Office Equip Maint - Admin	-
Dining Expense	644
Gas/Mileage Expense	1,681
General Admin Exp	1,235
Liability Insurance	111,969
Board Expense	3,044
misc Expense	-
Dues & Subscriptions	10,601
Staff Appreciation	112
Staff Development	1,624
Safety Supplies - Administration	-
Small Office Equipment	-
TOTAL	147,580

Legal Fees 15,914

**FY 20-21 Budget
Budget**

Professional Services

Professional Services	18,926
Accounting/Auditor Fees	13,140
Environmental Services	-
TOTAL	32,066

Property Tax/Election Expense

Property Tax Administration	58,769
Election Expense	37,500
LAFCO Fees	3,049
TOTAL	99,318

**FY 20-21 Budget
Budget**

Salaries/Wages Expenses

Wages - Admin - Full Time	79,040
Wages - Admin - Part Time	124,834
Wages- Admin - Board Pay	30,000
Wages - District Administrator	116,072

Admin

TOTAL 349,946

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	27,622
Employment Expense - Admin	132
Fingerprinting	33
Benefits Expense - Admin	45,176
Employer Retirement Exp	47,911
Worker's Compensation	4,500
TOTAL	125,374

Fixed Assets- Equipment

Fixed Assets	-
Computer Purchases - Admin.	-
TOTAL	-

-

Total Expenditures 770,198

Total Revenues	3,502,215
Total Expenditures	770,198
GASB 68 Reserve	45,800
Net Gain (Loss)	2,686,217

Admin

**Customer Service
20-21 Budget
Revenues**

FY 20-21
Budget

Revenue

Out of Dist Fees	12,786
Out of Dist Fees - Bureau	513
Return Check Fees	172
Total	13,471

Rents & Concessions

	0
Total	0

Miscellaneous Revenue

	0
Total	0

Grant Revenue

	0
Total	0

Other Financing Sources

Transfers from Equipment Reserv	0
Total	0

Total Revenues 13,471

Expenditures

Expenditures

Cash short/over	-17
Merchant fees	10,505
Bad Debt	221
Telephone expense	8,809
Gift certificates Given Out	606
Postage	515
Office Supplies	1,162
Duplication costs	197
Office Equipment rental	8,541
Office equipment Maintenance	4,531
Gas/Mileage Expense	609
Public Relations/Marketing	12,034
Dues and Subscriptions	15

Customer Service

Safety Supplies	0
Staff Appreciation	50
Staff Development	451
Theft Expense	0
Small Office equipment	0
Total Expenditures	48,229

Prof Services	864
	864

	FY 19-20
	Budget
Wages (F/T)	120,450
Wages (P/T)	382
Total	120,832

ER -Taxes - Admin (7.65%)(10.85%)	9,754
Employment Expense	100
Fingerprinting Expense	100
Benefits Expense	24,645
Employer Retirement Exp. (16.622%)	20,303
Worker's Compensation (.68% x 148%)	625
Total	55,527

Total Salaries & Benefits **176,359**

	FY 19-20
	Budget
Fixed Assets- Equipment	
Fixed Asset Purchases	0
Fixed Asset Purchases (computer)	0
	0

Total Expenditures **225,452**

Total Revenues **13,471**

Customer Service

Total Expenditures	225,452
Contingency Reserve (2% of expens	<u>0</u>
Net Gain (Loss)	<u>-213,281</u>

Customer Service

Recreation 2020-2021 Budget

Revenues

FY 20-21 Budget Budget

Program Revenue	
Adult Softball	10,175
Adult Basketball	7,858
Sr. Sports	4,908
Adult Volleyball	0
Pickle Ball	2,948
Adult Classes	23,842
Adult Classes - Bureau	9,513
Bocce Ball	18
Youth Basketball	57,602
Pee Wee/Short Shots	0
Youth Classes	25,281
Youth Classes - Bureau	0
Youth Camps	3,425
Youth Camps - Bureau	3,702
Youth Sports Camp	585
Youth Sports Camp - Bureau	8,357
Special Events	(475)
Party in the Park	30
Ukulele Festival	(78)
Food Truck Fiesta	(625)
Great Obstacle Scramble	(475)
Dead Festival	(120)
Guitar Festival	(238)
Auburn Community Festival	(630)
Total Program Revenues	155,603
Misc. Revenue	
Activity Guide-Advertising Rev.	0
Miscellaneous Rev	0
TOTAL MISC REVENUE	0
Grants & Donations	
Youth Assistance Fund - In Dist	8,360
Donations - Recreation	0
TOTAL GRANTS & DONATIONS	8,360

Recreation

Total Revenues

163,963

Expenditures

**FY 20-21
Budget
Budget**

Program Expenditures	
Instructors - Adult Classes	11,859
Inst - A Classes - Bureau	4,916
Instructors - Youth Classes	16,305
Inst - Y Classes - Bureau	0
Officials - Adult Softball	1,944
Officials - Adult Basketball	4,591
Officials - Adult Volleyball	0
Officials - Youth Basketball	2,100
Instructors- Youth Camp	4,536
Inst - Y Camp - Bureau	6,672
Instructors- Youth Sports Camp	0
Inst - Y Sports Camp - Bureau	0
Adult Softball Expense	1,730
Adult Basketball Expense	565
Adult Volleyball Expense	0
Pickle Ball/Tennis	56
Adult Class Expense	119
Bocce Ball Prog Expense	0
Youth Basketball Expense	8,481
Pee Wee/Short Shots	0
T-Ball	0
Youth Class Expense	0
Youth Camp Expense	0
Youth Sports Camps	0
Special Events	2,326
Party in the Park	0
Ukulele Festival Expense	0
Food Truck Fiesta	0
Obstacle	8
Dead Festival	0
Guitar Festival	0
Auburn Community Festival Exp	0
TOTAL PROGRAM EXP.	66,208

Operating Expenditures

Telephone	734
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Recreation

Activity Guide	13,500
Youth Assistance Expense	9,129
Office Supplies	2,020
Gas/Mileage	210
Dues & Subscriptions	919
Staff Appreciation	97
Company Celebrations	1,169
Staff Development	583
Small Rec Equipment	109
Safety Supplies	0

TOTAL OPERATING EXP 28,470

**FY 20-21
Budget
Budget**

Professional Services	
Professional Services	116
Total Professional Services	116

Salaries/Wages Expenditures

Wages - Full Time	130,413
Wages - Part Time	0
Wages - Seasonal	3,944
Wages - Adult Softball	2,238
Wages - Uniform	0
Wages - Adult Basketball	1,911
Wages - Adult Volleyball	0
Wages - Special Events	0

Totals 138,506

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	11,660
Employment Expense	977
Fingerprinting Expense	95
Benefits Expense	33,764
Calpers Exp.	19,457
Worker's Comp	2,630
Totals	68,583

Equipment & Fixed Assets

Fixed Assets - Recreation	0
Computer Purchases - Rec	0

Recreation

Totals	0
Total Expenditures	533,415
Total Revenues	163,963
Total Expenditures	533,415
Contingency (1% of expenses)	0
Net Gain (Loss)	<u>(369,452)</u>

Recreation

Aquatics 20-21 Budget Revenues

	FY 20-21 Budget
Adult Aquatic Activities	18,625
Adult Aquatic Activities Placer Hills	0
Master Swim	4,068
Public Swim	0
Public Swim - Placer Hills Pool	0
Swim Lessons	26,300
Swim Lessons - Placer Hills Pool	0
Swim Team	1,161
Synchro Team	2,331
Misc Income	0
Totals	52,485
Rents & Concessions	
Sierra/Splash Pool Rental	-2,006
Placer Hills Pool rental	0
Totals	-2,006
Grants & Donations	
Donation Rev - Aquatics	0
Other Financing Sources	
Transfers from Future Capital Constr.	0
Transfers from Equipment Reserv	9,000
Transfers from ADA Reserv	0
City Mitigation Apportionment	0
Totals	9,000
Total Revenues	59,479

Expenditures

	FY 20-21 Budget
Program Expenditures	
Instructors - Aquatics	1,934
Adult Aquatic Activities Exp.	765
Public Swim Expenses	42
Public Swim Expenses PH	0
Swim Lessons Expenses	90
Swim Team Expenses	517
Synchro Team Expenses	128
Totals	3,476

Aquatics

Operations & Supplies

Telephone - Placer Hills Pool	887
Telephone - Aquatics	0
Office Supplies	20
Gas Milleage - Aquatics	0
Professional Services	282
Staff Appreciation- Aquatics	0
Staff Development- Aquatics	103
Safety Supplies - Aquatics	21
Small Equipment	618
Small Equipment - PH Pool	0
Uniform Exp	0
Totals	1,931

Utilities

Gas/Electric - Sierra Pool	28,396
Gas/Electric - Placer Hills	46
Reimbursement - Gas/Electric	0
Water - Sierra Pool	3,253
Water - Placer Hills	0
Reimbursement - Water	0
Totals	31,695

Maintenance

Maintenance - Sierra Pool	40,581
Reimbursement - Maintenance	0
Maintenance - Placer Hills pool	2,320
Totals	42,901

Salaries/Wages Expenses

	FY 20-21 Budget
Wages - Aquatics Coordinator	17,055
Wages - Aqua Coord - Placer Hills	0
Wages - Adult aquatics	4,950
Wages - Public Swim	12,711
Wages - Public Swim - PH Pool	0
Wages - Swim Lessons	8,000
Wages - Swim Lessons - PH Pool	0
Wages - Master Swim	2,460
Wages - Coaches (Swim Team)	0
Wages - Coaches (Synchro)	0
Totals	45,176

Benefits & Payroll Costs

ER - Taxes -(12.65%)	4,682
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Aquatics

Employment Exp- Aquatics	2,555
Fingerprinting Exp- Aquatics	652
Calpers Exp. 16.444%	3,504
Worker's Comp (2.29% x 1.14%)	810
Totals	12,203

Equipment & Fixed Assets	
Fixed Assets - Aquatics	17,325
Totals	17,325

0
0

Total Expenditures **154,708**

Total Revenues **59,479**
Total Expenditures **154,708**

Net Gain (Loss) **-95,229**

Aquatics

**Youth Services
2019-2020 Budget
Revenues**

FY 19-20 Budget

	Actual	Budget
Alta Vista DSC Revenue		(3,525)
Auburn Elem DSC Revenue		80,053
Skyridge DSC Revenue		54,845
Rec Day Camp Rev (School & Summer)		160,656
Preschool		(5,472)
Newcastle DSC Revenue		51,216
TOTAL		337,773
Rents & Concessions		
Rock Creek Modular Rent		3,960
Miscellaneous Revenue		
		0
Total Revenues		341,733

Expenses

Program Expenditures	Actual	FY 19-20 Budget Budget
Alta Vista Program expense		0
Auburn Elem - Program Expense		2,057
Skyridge - Program Expense		2,400
Rec Day Camp - Program Exp (Sch. & Sum)		15,407
Preschool		1,711
Newcastle - Program Expense		2,907
		24,482
Operations & Supplies		
Advertising - Youth Services		0
Telephone - Youth Services (Cell phones)		327
Telephone - Preschool		0
Telephone - Rec Day Camp Modular		2,489
Telephone - Newcastle		387
Telephone- Auburn Elem		1,903
Telephone - Alta Vista		27
Telephone- Skyridge		1,481
Office Supplies - Youth Services		441

Youth Services

Gas/Mileage Reimbursement Expense	0
Dues and Subscriptions	299
Staff Appreciation - Youth Services	117
Staff Development - Youth Services	109
Small Equipment	0
TOTAL	7,580

Utilites

Electric - Day Camp	1,762
	1,762

Professional Services

Professional Services	18,318
	18,318

FY 19-20 Budget

Rep/Maint - Auburn Elem	339
Rep/Maint - Rock Creek	669
Rep/Maint - Rec Day Camp	5,463
Rep/Maint - Skyridge	1,420
Rep/Maint - Preschool	5
Rep/Maint - Newcastle	33
	7,929

Salaries/Wages Expenses

FY 19-20 Budget

Wages - (Y.Serv) - Manager - Salary	86,065
Wages - (Y.Serv) - Alta Vista - PT	3,831
Wages - (Y.Serv) - Alta Vista Maint	0
Wages - (Y.Serv) - Aub Elem - PT	69,526
Wages - (Y.Serv) - Aub Elem Maint	150
Wages - (Y.Serv) - Rock Creek Maint	162
Wages - (Y.Serv) - Skyridge - PT	48,706
Wages - (Y.Serv) - Skyridge Maint	150
Wages - (Y.Serv) - Rec Day Camp - PT	98,276
Wages - (Y.Serv) - Day Camp Maintenanc	300
Wages- (Y.Serv) - Newcastle - PT	55,137
Wages - (Y.Serv) - Newcastle Maint	0
Wages - (Y.Serv) - Preschool	0
TOTAL WAGES	362,303

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	30,306
Employment Exp- Y.S.	1,010
Fingerprinting Exp - Y.S.	978

Youth Services

Benefits Expense - Y.S.	38,686
Employer Retirement Exp. YS	43,700
Worker's Compensation - Y.S.	6,364
TOTAL BENEFITS	121,044

Total Salaries & Benefits 483,347

Fixed Assets- Equipment	FY 19-20 Budget
Fixed Asset Purchases	0
Fixed Asset Purchases (computer)	0
	0

Capital Improvement	0
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Total Expenditures 543,418

Total Revenues	341,733
Total Expenditures	543,418
Contingency Reserve (1% of expense)	0
Net Gain (Loss)	(201,685)

Youth Services

Facilities & Grounds 20-21 Budget

Revenues

FY 20-21
Budget
Budget

Rents and Concessions

	FY 20-21 Budget
Fee Waivers- Public	0
Fee Waivers-CVCC Public	0
Fee Waiver Offset	0
Blue Bird Room - CVCC	1,896
Stella Irving - Rec	222
Lakeside - Reg	2,118
Sierra Room Rental- CVCC	2,315
Sunset Room Rental- CVCC	602
Canyon View Room Rental-CVCC	1,318
Foothills Room Rental- CVCC	1,794
Oak Room Rental-CVCC	0
American River Room	914
Conference Room Rentals	1,000
Board Room Rental - CVCC	0
Conference Modular - Overlook	52
Gazebo - Rec	0
Gym - Rec	386
Gym - Reg	2,010
Tutor Totter Lease Agreement	5,146
Kitchen - Rec	0
Kitchen - Reg	0
Kitchen-CVCC	402
Picnic Area - Rec	(1,375)
Picnic Area - Reg	328
Picnic Area - Ashford	204
Picnic Area - Meadow Vista	(258)
Field - Recreation	158
Field A - Reg	246
Field - Softball MV	374
Field - Christian Valley	0
Field Soccer/Baseball-Winchester	676
Field "Beggs" - Rec	368
Field B - Reg	(203)
Field "James" - Rec	(231)
Field "Chana" - Reg	(486)
Bocce Ball Field Rental	(116)

Facilities and Grounds

Field Soccer - Reg	(116)
Field Soccer A- MV	382
Field Soccer A- Railhead	408
Field Placer Hills	421
Field Soccer B- MV	0
Field Soccer B- Railhead	560
Field "Pee Wee Soccer" Rental - MV	0
Field Lining Revenue - Rec	0
Field Lining Revenue - Reg	(160)
Misc Rents & Concessions	287
Misc Rents & Concessions - Bureau	0
Custodial Fees	1,208
Custodial Fees- Bureau	210
MV cust fee	(100)
Set up and Take Down Fees	(243)
Set up and Take Down Fees-Bureau	575
MV alcohol fee	10
TOTAL RENTS & CONCESSIONS	23,298

Miscellaneous Revenues

MV comm ctr rental	(320)
Sales of an Asset	0
Recycling Revenue	0
Alcohol permit	(560)
Misc Income - F & G	0
Total Misc Revenue	(800)

FY 20-21
Budget

Grants & Donations

Budget

In-Kind Donations	0
Donations F&G	5,000
Pump trac donations	122,455
TOTAL GRANTS & DONATIONS	127,455

Interest Revenue - City Trust	4,750
TOTAL Interest Income	4,750

Project Revenue - Government

County Mitigation	25,000
City Mitigation Revenue	10,000
Total Project Revenue - Gov	35,000

Facilities and Grounds

Other Financing Sources

Transfers from Future Capital Constr.	209,000
Transfers from Equipment Reserv	20,000
Transfers from ADA Reserv	0
Transfers from City Mitigation	30,000
Total Other Financing Sources	259,000

Taxes & Government Revenue

Atwood III Tax Revenue	24,725
Total Taxes & Gov't Revenue	24,725

TOTAL REVENUES **473,428**

Expenditures

FY 20-21
Budget

Operations & Supplies

Budget

Telephone - F & G	15,143
Office Supplies - F & G	4,452
Duplication Cost - F & G	0
Gas/Mileage Expense - Fac & Gr..	39,560
Membership & Dues - F & G	604
Staff Appreciation - F & G	579
Staff Development - F & G	5,109
Uniform Exp	1,473
Small Tools and Equipment-Rec Park	3,364
Small Tools and Equipment-Reg Park	1,654
Small Tools and Equipment-MV Park	1,680
Small Tools and Equipment-CVCC Fac	78
Field Marking Expense	2,039
Safety Supplies - F & G	9,474
Restroom Supplies - Rec Park	3,245
Restroom Supplies - Reg. Park	2,705
Restroom Supplies - Ashford	1,137
Restroom Supplies - M.V. Park	1,468
Restroom Supplies - Railhead Park	1,262
Restroom Supplies - Overlook Park	1,363
Restroom Supplies - Placer Hills Park	899
Restroom Supplies - Winchester Park	0
Restroom Supplies - Rec. Comm Ctr	3,490

Facilities and Grounds

Restroom Supplies - Reg. Comm. Ctr	3,011
Restroom Supplies - CVCC	4,703
Sanitation - Rec Toilet	0
Sanitation- Regional Park- Port. Toilet	5,563
Sanitation- CV - Port. Toilet	0
Sanitation- Winchester Park- Port. Toilet	5,563
Sanitation- Rec Park ADA Portab	4,313
Sanitation - Reg ADA Toilets	4,313
Rec Park - Debris Box	10,317
Sanitation- Regional Park - Debris	7,785
Sanitation- MV Park- Debris	5,164
Sanitation- CVCC - Debris	4,116

TOTAL OPERATIONS & SUPPLIES 155,623
 FY 20-21
 Budget

Budget

Lights- Rec Pk Beggs Field (LL)	3,118
Lighting Reimbursements - Beggs Fld.	(2,124)
Lights- Rec Park James Field (LL)	3,259
Lighting Reimbursements - James Fld.	(2,917)
Lights- Recreation Field (LL)	524
Lighting Reimbursements - Rec Fld.	(497)
Gas/Electric - Rec Comm Ctr	7,603
Gas/Electric - Reg Comm Ctr	13,721
Gas/Elec. - Chr Vly Comm Ctr	1,109
Electric Reimbursements - Chr Vly CC	(1,021)
Gas/Electric - CVCC	22,198
Gas/Electric - Recreation Park	8,857
Lighting Reimb - Rec Park	33
Gas/Electric - Reg Park	21,550
Lighting Reimbursements - Reg Park	(388)
Gas/Electric - Ashford Park	2,225
Gas/Elec. - MV Park	5,137
Electric - Railhead	2,756
Lighting Reimbursements - Railhead	(1,193)
Gas/Electric - Overlook Park	0
Gas/Electric- Winchester Park	771
Water - Rec Comm Ctr	4,192
Water - Reg Comm Ctr	2,190
Water - Chr Vly Comm Ctr	1,374
Water - CVCC	3,706

Facilities and Grounds

Water - Recreation Park	4,412
Water - Regional Park	8,760
Water - Ashford Park	4,207
Water - MV Park	18,256
Water - Chr Vly Park	2,746
Water - Railhead Park	3,879
Water - CVCC (Park)	1,873
Water - Overlook	5,837
Water - Placer Hills Park	6,131
Water - Winchester Park	0
Water - Atwood	4,080
Water - Chana Field	0
Sanitation - Rec Park (Sewer)	9,624
Sanitation - Regional Park - (Sewer)	8,868
Sanitation - Ashford Park (Sewer)	1,642
Sanitation - Railhead (Sewer)	179
Sanitation - Overlook (Sewer)	758
Sanitation - CVCC (Sewer)	10,495

TOTAL UTILITIES 187,932

FY 20-21

Budget

Professional Services

Budget

Professional Services	15,062
Professional Services - Bureau	1,151
Professional Services - Atwood III	7,534
Atwood - County Admin Coll Fee	261

Total Professional Services 24,007

Building & Grounds Maintenance

Equipment Rental - F & G	2,061
District Vehicles Maint - F & G	12,419
Irrigation supplies	0
Maint - Recreation Field	3,081
Maint - CV Baseball Field	5,531
Maint - James Field	6,125
Maint - Beggs Field	21,764
Maint & Repairs - Equipment	25,454
Maint- Rec Park - Irrigation Pump	0
Maint- Reg Park - Irrigation Pump	0
Maint- Ashford Park - Irrigation Pump	4,738
Maint- MV Park - Irrigation Pump	0
Maint - Winchester - Irrigation Pump	4,738

Facilities and Grounds

Maint - M.V. Soccer Field	1,142
Maint- Winchester Field	1,151
Maint - M.V. Tennis Courts	0
Maint - Recreation Park	29,846
Maint - Regional Park	68,155
Maint - Ashford Park	15,112
Maint - Meadow Vista Park	18,305
Maint - Christian Valley Park	4,762
Maint - Railhead Park	5,979
Maint- CVCC Park	7,938
Maint - Overlook Park	10,463
Maint - Placer Hills Park	1,054
Maint - Pocket Parks	200
Maint - Mt. Vernon Park	1,167
Maint - Winchester Park	2,570
Maint - Atwood III	14,435
Maint-Shockley	18,771
Maint-Ashley dog park	14,442
Maint - Recreation Comm Ctr	21,432
Maint - Regional Comm Ctr	6,740
Maint - Christian Valley Comm Ctr	2,875
Maint - CVCC	15,116
Maint - Overlook Modular	1,016
Maint - Regional Tennis Courts	1,378
Maint - MV Soccer A Field	449
Maint - RH Soccer A Field	6,541
Maint - PH Soccer Field	268
Maint - Regional Field Soccer	446
Maint - MV PeeWee Soccer	166
Maint - RH Soccer B Field	5,841
Maint - Regional Field A	15,359
Maint - MV Softball Field	316
Maint - Regional Field B	5,448
Maint - Regional Field C	2,975
Tree Maint Rec Park	12,000
Tree Maint Reg	13,811
Tree Maint Ashford	0
Tree Maint MV park	0
Tree Maint PH Park	0
Tree Maint Railhead Park	0
Tree Maint Pocket Parks	0

Facilities and Grounds

Vandalism Repairs Exp.	4,712
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TOTAL MAINTENANCE 418,335

FY 20-21

Budget

Salaries/Wages Expenses

Budget

Wages - Fac Attend - Rec Park	64,815
Wages - Fac Attend - CVCC	21,894
Wages - Fac Attend - Reg Park	22,721
Wages - Management	149,519
Wages - Rec Park	290,290
Wages - Reg Park	192,538
Wages - Ashford Park	41,357
Wages - Meadow Vista Park	61,126
Wages - CV Comm Ctr	10,784
Wages - Railhead Park	16,707
Wages - CVCC	14,636
Wages - Overlook Park	19,092
Wages - Placer Hills Park	18,257
Wages - Pocket Parks	7,747
Wages- Mt. Vernon Park	697
Wages - Winchester Park	6,077
Wages - Atwood	6,766
Wages - Shockley	1,842
Wages - Other Projects	0
Wages - Special Events	0
Wages - Uniform Allowance	10,312

957,177

FY 20-21

Budget

Budget

ER - Taxes - F & G (7.65%)	74,908
Employment Expense - F & G	1,864
Fingerprinting Exp. - F & G	285
Benefits Expense - F & G	177,764
Employer Retirement Exp.	120,248
Worker's Comp.	88,761

TOTAL BENEFITS & PAYROLL COST: 463,831

TOTAL SALARIES, BENEFITS 1,421,007

Facilities and Grounds

Fixed Assets

Fixed Asset Purchases - F&G	11,000
Fixed Asset Purchases - Bureau	0
Computer Purchases	0
TOTAL FIXED ASSETS	11,000

Lease Purchase Princ/Interest

	0
	0
TOTAL LEASE COSTS	0

Rent

Bureau of Reclamation Lease	0
Rec Park Lease UPPR	2,076
TOTAL RENT	2,076

FY 20-21
Budget
Budget

Bike Park Construction	338,425
Placer Hills Parking Lot	0
Overlook ADA RR upgrades	0
REG - 24 Acres Planning/CEQA	0
Locker Room Floor	0
REC - James Field Grass	17,000
Reparian Vegetation Management Perm	2,476
RED - Rec Field Renovation	25,000
Wheelchair Swing	60,000
Rec Playground POT	0
CVCC ADA Door	0
Total Capital Improvements (Funded)	442,901

TOTAL CAP IMPROVEMENT 442,901

TOTAL EXPENDITURES 2,662,881

Total Revenues 473,428

Total Expenditures 2,662,881

Contingency Fund 1% of total ex 0

Restricted reserve for equip repl 0

Net Gain (Loss) (2,189,453)

Facilities and Grounds

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. County Mitigation Fund, current balance \$487,738 – no attachment.

SECTION 11.0

**ITEM: CORRESPONDENCE/COMMUNICATIONS AND
INFORMATIONAL**

1. Correspondence to ARD from Sutter Auburn Faith Hospital Foundation for a donation of face masks.

Thank you for
supporting our hospital
during such a
difficult time!
(S)

Just a small token of thanks to let you know
your gift has made an impact. We are deeply
thankful for your support!

Sutter Auburn Faith Hospital Foundation

*Susan
Wills*



Gold Country Media

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Auburn Area Recreation District proposes service cuts amid COVID-19

Stacey Adams May 22, 2020 8:00 AM

Like most businesses affected by COVID-19, the Auburn Area Recreation and Park District is proposing cuts to services.

"We hope that some of the positive changes that we have been seeing continue, and that some of the proposed cuts can be eliminated," District Administrator Kahl Muscott said.

The ARD Board of Directors will meet May 28 to discuss and vote on the final budget for the 2020-21 fiscal year.

Services in the cutbacks include events, recreation programming and aquatic activities. According to ARD, a current list of the proposed cuts include, but are not limited to:

Keeping the Placer Hills Pool in Meadow Vista and the Splash Pool in Auburn closed in 2020.

Once ARD has been authorized to open the pool, limiting aquatic activities to modified swim lessons, lap swim and water aerobics. The Robalos Swim Team and Mermaids Synchronized Swimming have been cancelled at a league level, and public swim is not being planned for the summer.

Eliminating all special events.

Not opening the ARD Preschool and possibly the Alta Vista Discovery Club site. Also greatly modifying Day



~~Camp and other Discovery Club site offerings.~~

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~~Postponing several projects, such as planning for the development of the "24 Acres" property at Regional Park and parking lot and restroom improvements. Recreation Field infield renovation may also be postponed.~~

Cutting recreation programming, including adult dance, 5x5 adult basketball and knitting.

"ARD staff and the board have been working hard to try and stabilize our budget," Muscott said. "Thankfully, we have a forward-thinking Board of Directors that have been insistent on keeping healthy reserve accounts. These reserves, along with the proposed cuts, will allow ARD to weather this unprecedented storm."

ARD is projecting a revenue loss of \$1.2 million due to the COVID-19 pandemic. As a result, ARD is proposing reduction in hours and \$560,000 in staffing and benefit cuts as a part of the budget.

The community is welcome to share its comments, ideas or concerns via Zoom during the May 28 meeting. The public can access the meeting by dialing 669-900-6833, webinar ID: 980 0724 6802, or watch online at <https://zoom.us/j/98007246802>.

Comments can also be submitted to Muscott before the meeting at kmuscott@auburnrec.com.



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