



2019  
2020

# GENERAL FUND OPERATING BUDGET



8621 JURUPA RD. JURUPA VALLEY CA 92509



951 361-2090



WWW.JARPD.ORG

Adopted June 12, 2019



**RECAP STATEMENT**

|                        | Actual                 | Current Budget         | YTD 05/31/2019         | Proposed               |
|------------------------|------------------------|------------------------|------------------------|------------------------|
| REVENUES               | FY 2017/2018           | FY 2018/2019           | FY 2018/2019           | FY 2019/2020           |
| Administration         | \$ 3,314,039.96        | \$ 1,160,390.00        | \$825,003.99           | \$ 1,425,532.00        |
| Recreation             | \$ 361,234.64          | \$ 431,240.00          | \$435,526.86           | \$ 513,610.00          |
| Maintenance Assessment | \$ 531,351.66          | \$ 533,770.00          | \$262,712.13           | \$ 581,865.19          |
|                        | \$ -                   | \$ -                   |                        |                        |
| <b>Total Revenues</b>  | <b>\$ 4,206,626.26</b> | <b>\$ 2,125,400.00</b> | <b>\$ 1,523,242.98</b> | <b>\$ 2,521,007.19</b> |

|                              | Actual                 | Current Budget         | YTD 05/31/2019         | Proposed               |
|------------------------------|------------------------|------------------------|------------------------|------------------------|
| EXPENSES                     | FY 2017/2018           | FY 2018/2019           | FY 2018/2019           | FY 2019/2020           |
| Board                        | \$ 13,798.58           | \$ 38,914.92           | \$ 26,290.93           | \$ 16,695.93           |
| Administration               | \$ 401,449.64          | \$ 392,039.32          | \$ 322,782.38          | \$ 476,294.39          |
| Recreation                   | \$ 623,946.96          | \$ 679,931.12          | \$ 693,527.84          | \$ 903,518.62          |
| Maintenance                  | \$ 15,457.21           | \$ 16,900.00           | \$ 9,410.35            | \$ 25,800.00           |
| Maintenance Assessment       | \$ 783,047.13          | \$ 987,514.64          | \$ 646,008.01          | \$ 581,865.19          |
| Maint.Gen Fund Contribution  |                        |                        |                        | \$ 516,833.05          |
| <b>Maintenance Sub Total</b> |                        |                        |                        | \$ 1,098,698.24        |
| Residual/Reserve             | \$ -                   | \$ -                   | \$ -                   |                        |
| <b>Total Expenses</b>        | <b>\$ 1,837,699.52</b> | <b>\$ 2,115,300.00</b> | <b>\$ 1,698,019.51</b> | <b>\$ 2,521,007.19</b> |

Variance \$ 0.00

**Reserved Funds  
Other Cash Flow Items**

|  |  |
|--|--|
|  |  |
|  |  |

Variance After Other Cash Flow Items \$ 0.00



Fiscal Year 2019-2020 Preliminary Budget

REVENUE

| Acct #            | REVENUES                               | Actual                 | Current Budget         | YTD 05/31/2019         | Proposed               |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|
|                   |  | FY 2017/2018           | FY 2018/2019           | FY 2018/2019           | FY 2019/2020           |
| 100.10.4001       | Property Tax/State Board of Eq.        | 669,950.00             | 670,000.00             | 366,662.07             | 670,000.00             |
| 100.10.4002       | Property Tax Adjustment (JCSD)         | 375,600.62             | 125,000.00             | 203,291.35             | 388,000.00             |
| 100.10.4003       | Redevelopment, Pass Thru               | 384,181.19             | 240,000.00             | 149,965.05             | 240,000.00             |
| 100.10.4004       | Property Tax, Current Unsecured        | 28,526.30              | 30,000.00              | 29,522.30              | 30,000.00              |
| 100.10.4005       | Property Tax, Prior Unsecured          | 1,554.35               | 2,500.00               |                        | 2,500.00               |
| 100.10.4006       | Taxes, Current Supplemental            | 12,641.87              | 9,500.00               |                        | 9,500.00               |
| 100.10.4007       | Taxes, Prior                           | -                      | 2,000.00               |                        | 2,000.00               |
| 100.10.4008       | Taxes, Prior Supplemental              | 5,057.83               | 6,200.00               |                        | 6,200.00               |
| 100.10.4009       | Homeowners Tax Relief                  | 7,679.99               | 8,000.00               | 3,768.25               | 8,000.00               |
| 100.10.4010       | Property Taxes, Teeter                 |                        |                        | 11,757.06              |                        |
| N/A               | Charges for Current Services, Prior Yr |                        |                        |                        |                        |
| 100.10.4050       | Interest Income (Union Bank)           | 316.20                 | 350.00                 | 141.97                 | 350.00                 |
| 100.10.4050       | Interest Income (Cnty of Riverside)    | 18,031.50              | 6,000.00               | 8,586.60               | 6,000.00               |
| 100.10.4800       | Other Revenue                          | 7,263.17               | 18,000.00              | 6,277.34               | 18,000.00              |
| 100.10.4450       | Cell Towers Knowles/Dist Office        | 43,554.00              | 42,840.00              | 45,032.00              | 44,982.00              |
| 504.00.4701       | State Grant Funds                      | \$ 1,759,682.94        |                        |                        |                        |
| 100.00.4701       | Other Grants                           |                        | -                      |                        |                        |
|                   | <b>Sub-Total</b>                       | <b>\$ 3,314,039.96</b> | <b>\$ 1,160,390.00</b> | <b>\$ 825,003.99</b>   | <b>\$ 1,425,532.00</b> |
|                   | <b>Recreation</b>                      |                        |                        |                        |                        |
| 100.20.4150       | Facility Rentals                       | 63,364.68              | 65,815.00              | 86,538.62              | 92,000.00              |
| 100.20.4200       | Player Facility Use Fee                | 8,875.00               | 8,500.00               | 8,140.00               | 8,000.00               |
| 100.20.4201       | Field Use Fee                          | 3,755.97               | 5,000.00               | 4,005.12               | 4,260.00               |
| 100.20.4202       | Facility Application Processing Fee    | 5,196.04               | 3,500.00               | 2,265.00               | 2,500.00               |
| 100.20.4203       | Recreation Concessions                 | 3,529.61               | 3,500.00               | 662.05                 | 1,500.00               |
| 100.20.4204       | Light Fees                             | 24,878.73              | 26,000.00              | 10,751.70              | 18,000.00              |
| 100.20.4300       | Aquatics                               | 23,458.12              | 27,675.00              | 24,640.98              | 29,675.00              |
| 100.20.4302       | Youth Sports                           | 29,588.28              | 38,000.00              | 31,939.99              | 43,000.00              |
| 100.20.4303       | Adult Sports                           | -                      | 2,200.00               | 3,955.00               | 3,600.00               |
| 100.20.4304       | Excursions                             |                        |                        |                        | -                      |
| 100.20.4305       | Youth Classes                          | 89,265.29              | 147,000.00             | 167,678.80             | 204,800.00             |
| 100.20.4306       | Adult Classes                          |                        | 1,000.00               | 1,350.00               | 1,200.00               |
| 100.20.4307       | Contract Classes                       | 29,892.68              | 33,725.00              | 29,724.00              | \$ 35,650.00           |
| 100.20.4400       | Special Events                         | 48,197.67              | 65,825.00              | 63,226.56              | 66,425.00              |
| 100.20.4800       | Other Revenue                          | 4,616.42               | 3,500.00               | 649.04                 | 3,000.00               |
| 100.20.4800.05/06 | Grants                                 | 26,616.15              | -                      |                        | -                      |
|                   | <b>Sub-Total</b>                       | <b>\$ 361,234.64</b>   | <b>\$ 431,240.00</b>   | <b>\$ 435,526.86</b>   | <b>\$ 513,610.00</b>   |
|                   | <b>Maintenance</b>                     |                        |                        |                        |                        |
| 200.40.4100       | Park Maintenance Assessment District   | 467,120.25             | 460,000.00             | 244,871.87             | 470,000.00             |
| 200.40.4100       | CFD 2006-1 District Wide Contribution  | 42,340.00              | 52,250.00              |                        | 76,782.47              |
| 200.40.4100       | CFD 2007-1 District Wide Contribution  |                        |                        |                        | 11,105.68              |
| 200.40.4100       | CFD 2015-2 District Wide Contribution  |                        |                        |                        | 3,693.24               |
| 200.40.4100       | CFD 2016-1 District Wide Contribution  |                        |                        |                        |                        |
|                   | CFD's Maint Contribution               |                        |                        |                        |                        |
| 200.10.4450.010   | Cell Tower Laramore                    | 19,070.51              | 18,720.00              | 17,828.31              | 19,483.80              |
| 200.00.4800       | Other Revenue                          | \$ 2,820.90            | 2,800.00               | 11.95                  | 800.00                 |
|                   | <b>Sub-Total</b>                       | <b>\$ 531,351.66</b>   | <b>\$ 533,770.00</b>   | <b>\$ 262,712.13</b>   | <b>\$ 581,865.19</b>   |
|                   | <b>Fund Balance</b>                    |                        |                        |                        |                        |
|                   | Reserve Transfer                       | \$ -                   |                        |                        | -                      |
|                   | <b>Total Revenues</b>                  | <b>\$ 4,206,626.26</b> | <b>\$ 2,125,400.00</b> | <b>\$ 1,523,242.98</b> | <b>\$ 2,521,007.19</b> |



*Fiscal Year 2019-2020 Preliminary Budget*

**Revenue Breakdown**

| ACCT #                   | REVENUES                                   |                     |
|--------------------------|--|---------------------|
| <b>RECREATION TOTALS</b> |  |                     |
|                          | <b>Facility Rentals</b>                    | <b>\$ 92,000.00</b> |
| 100.20.4150.004          | Avalon Gym Rentals                         | \$ 14,100.00        |
| 100.20.4150.002          | Jurupa Community Center Rentals            | \$ 51,800.00        |
| 100.20.4150.002          | JCC Rehearsal Fees                         | \$ 200.00           |
| 100.20.4150.013          | Veterans Memorial Park Rentals             | \$ 5,000.00         |
| 100.20.4155              | Security Guard Services                    | \$ 6,500.00         |
| 100.20.4156              | Liability Insurance                        | \$ 6,000.00         |
| 100.20.4151              | Arenas Rentals                             | \$ 400.00           |
| 100.20.4152              | Ball Fields Rentals                        | \$ 2,500.00         |
| 100.20.4153              | Picnic Shelters Rentals                    | \$ 4,000.00         |
| 100.20.4199              | Other Facilities                           |                     |
| 100.20.4154              | Snack Bar Rentals                          | \$ 1,400.00         |
| 100.20.4158              | Cancellation Fees                          | \$ 100.00           |
|                          |  |                     |
| 100.20.4200              | <b>Player Use Fees</b>                     | <b>\$ 8,000.00</b>  |
| 100.20.4201              | <b>Field Use Fee</b>                       | <b>\$ 4,260.00</b>  |
| 100.20.4202              | <b>Facility Application Processing Fee</b> | <b>\$ 2,500.00</b>  |
|                          |  |                     |
| 100.20.4203              | <b>Recreation Concessions</b>              | <b>\$ 1,500.00</b>  |
| 100.20.4203              | Wanamaker Gym/JCC/VMCC                     | \$ 1,500.00         |
|                          |  |                     |
| 100.20.4204              | <b>Light Fees</b>                          | <b>\$ 18,000.00</b> |
| 100.20.4300              | <b>Aquatics Programs</b>                   | <b>\$ 29,675.00</b> |
| 100.20.4300.000.138      | Swim Lessons                               | \$ 29,000.00        |
| 100.20.4300.000.137      | Lifeguard Certification Classes            | \$ 675.00           |
|                          |  |                     |
| 100.20.4302              | <b>Youth Sports</b>                        | <b>\$ 43,000.00</b> |
| 100.20.4302.000.133      | Youth Basketball                           | \$ 37,000.00        |
| 100.20.4302.000.134      | Sports 4 Tykes                             | \$ 6,000.00         |
|                          |  |                     |
| 100.20.4303              | <b>Adult Sports</b>                        | <b>\$ 3,600.00</b>  |
| 100.20.4303              | Sports League                              | \$ 3,600.00         |
|                          |  |                     |
| 100.20.4304.000.000      | <b>Excursions</b>                          |                     |



Fiscal Year 2019-2020 Preliminary Budget

Revenue Breakdown (Continued)

| ACCT #              | REVENUES                               |                      |
|---------------------|--|----------------------|
| <b>RECREATION</b>   |  |                      |
| 100.20.4305.000.**  | <b>Youth Classes</b>                   | <b>\$ 204,800.00</b> |
| 100.20.4305.000.100 | Tot-Time                               | \$ 75,000.00         |
| 100.20.4305.000.101 | Summer Camp                            | \$ 15,000.00         |
| 100.20.4305.000.102 | Cooking Class                          | \$ 2,500.00          |
| 100.20.4305.000.105 | Winter Break Camp                      | \$ 1,150.00          |
| 100.20.4305.000.106 | Spring Break Camp                      | \$ 1,150.00          |
| 100.20.4305.000.108 | After-School Programs (SPARK)          | \$ 110,000.00        |
| 100.20.4306.000.142 | <b>Adult Classes (CPR, First Aide)</b> | <b>\$ 1,200.00</b>   |
| 100.20.4307.000.*** | <b>Contract Classes</b>                | <b>\$ 35,650.00</b>  |
| 100.20.4307.000.113 | Country Heat Live                      |                      |
| 100.20.4307.000.116 | Tumbling/Gymnastics                    | \$ 3,000.00          |
| 100.20.4307.000.121 | Painting with Helene                   |                      |
| 100.20.4307.000.126 | Hip Hop Dance                          | \$ 850.00            |
| 100.20.4307.000.127 | Yoga                                   | \$ 1,800.00          |
| 100.20.4307.000.128 | Evening Zumba                          |                      |
| 100.20.4307.000.130 | Guitar                                 | \$ 2,100.00          |
| 100.20.4307.000.135 | Folklorico & Aztec Dance               | \$ 3,000.00          |
| 100.20.4307.000.141 | Cheerleading                           | \$ 900.00            |
|                     | Pre-School & Kinder Dance Classes      | <b>\$ 24,000.00</b>  |
| 100.20.4307.000.136 | Pre-school & Ballet Tap 1              | \$ 8,000.00          |
| 100.20.4307.000.136 | Pre-Ballet & Tap 2                     | \$ 8,000.00          |
| 100.20.4307.000.136 | Beginning Ballet & Tap                 | \$ 8,000.00          |
| 100.20.4400.000.*** | <b>Special Events</b>                  | <b>\$ 66,425.00</b>  |
| 100.20.4400.000.001 | 3rd of July Event                      | \$ 38,000.00         |
| 100.20.4400.000.002 | Breakfast with Santa                   | \$ 3,000.00          |
| 100.20.4400.000.006 | Santa Visits                           | \$ 2,800.00          |
| 100.20.4400.000.003 | Spooktacular                           | \$ 2,500.00          |
| 100.20.4400.000.005 | 5K Run                                 | \$ 9,000.00          |
| 100.20.4400.013.007 | Vets Memorial Wall                     | \$ 1,500.00          |
| 100.20.4400.000.010 | Concerts In The Park                   |                      |
| 100.20.4400.000.004 | Tot Olympics                           | \$ 625.00            |
| 100.20.4400.000.011 | Family Night(s)                        | \$ 500.00            |
| 100.20.4400.000.008 | Future Community Events                | \$ 2,500.00          |
| 100.20.4400.000.009 | Snow Day                               | \$ 6,000.00          |
|                     | <b>Other Revenue</b>                   | <b>\$ 3,000.00</b>   |
| 100.20.4800         | Other Rec Revenue                      | \$ 3,000.00          |
| 100.20.4800.05/06   | <b>Grants</b>                          |                      |



Fiscal Year 2019-2020 Preliminary Budget

**BOARD**

| ACCT #           | EXPENSES                | Actual             | Current Budget      | YTD 05/31/2019      | Proposed           |
|------------------|-------------------------|--------------------|---------------------|---------------------|--------------------|
|                  |                         | FY 2017/2018       | FY 2018/2019        | FY 2018/2019        | FY 2019/2020       |
| 100.50.5018      | Cloth/Personal Supplies |                    | 200.00              |                     | 270.00             |
| 100.50.5019      | Finger Printing         |                    | -                   |                     | -                  |
| 100.50.5105      | Membership Dues         |                    | 163.67              |                     | 200.00             |
| 100.50.5122      | Elections               | -                  | 24,000.00           | 17,674.56           | -                  |
| 100.50.5121      | Conference/ Education   | 2,373.99           | 3,000.00            | 547.00              | 4,000.00           |
| 100.50.5125      | Operating Expense       | 1,726.15           | 1,500.00            | 656.32              | 1,500.00           |
| <b>Sub-Total</b> |                         | <b>\$ 4,100.14</b> | <b>\$ 28,863.67</b> | <b>\$ 18,877.88</b> | <b>\$ 5,970.00</b> |

| ACCT #           | SALARIES              | FY 2017/2018       | FY 2018/2019        | FY 2018/2019       | FY 2019/2020        |
|------------------|-----------------------|--------------------|---------------------|--------------------|---------------------|
|                  |                       |                    |                     |                    |                     |
| 100.50.5002      | Board Stipends        | 15,620.00          | \$17,000.00         | 13,850.00          | \$18,000.00         |
| 100.50.5001      | CFD Board Allocation  | (8,644.50)         | (\$10,051.25)       | (8,376.18)         | (\$10,664.10)       |
| 100.50.5011      | Social Security       | 968.44             | \$1,054.00          | 858.70             | \$1,305.00          |
| 100.50.5012      | Medicare Tax          | 226.67             | \$246.50            | 200.99             | \$261.00            |
| 100.50.5013      | SUI                   | 965.95             | \$1,275.00          | 458.90             | \$1,350.00          |
| 100.50.5014      | Worker's Compensation | 561.88             | \$527.00            | 420.64             | \$474.03            |
| <b>Sub-Total</b> |                       | <b>\$ 9,698.44</b> | <b>\$ 10,051.25</b> | <b>\$ 7,413.05</b> | <b>\$ 10,725.93</b> |

**Total Expenses**

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>\$ 13,798.58</b> | <b>\$ 38,914.92</b> | <b>\$ 26,290.93</b> | <b>\$ 16,695.93</b> |
|---------------------|---------------------|---------------------|---------------------|

**BOARD ELECTIONS 2019**  
None



*Fiscal Year 2019-2020 Preliminary Budget*

**Board Expense Breakdown**

| ACCT #      | EXPENSES                   | DESCRIPTION   |             |
|-------------|----------------------------|---|-------------|
| 100.50.5018 | Clothing/Personal Supplies | Shirts for Board Members                                      | \$ 270.00   |
| 100.50.5019 | Finger Printing            | Services for Board Members                                    |             |
| 100.50.5105 | Membership Dues            |   | \$ 200.00   |
| 100.50.5122 | Elections                  | Board Elections   | \$ -        |
| 100.50.5121 | Conference/ Education      | conference admission, hotel, food, mileage                    | \$ 4,000.00 |
| 100.50.5125 | Operating Expense          | Other Expenses/Meeting Supplies & Snacks/Non-Budgeted Expense | \$ 1,500.00 |



Fiscal Year 2019-2020 Preliminary Budget

ADMINISTRATION

| ACCT#           | EXPENSES                                | Actual               |                      | Current Budget       | YTD 05/31/2019       | Proposed             |
|-----------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|                 |   | FY 2017/2018         | FY 2018/2019         | FY 2018/2019         | FY 2018/2019         | FY 2019/2020         |
| 100.10.5018     | Clothing/Personal Supplies              | 86.47                |                      | 300.00               | 327.44               | 300.00               |
| 100.10.5019     | Finger Printing                         |                      |                      | 60.00                |                      | 75.00                |
| 100.10.5020     | Employee Transportation                 | 746.73               |                      | 800.00               | 780.39               | 1,500.00             |
| 100.10.5100     | Computer Updates/Services               | 51,863.54            |                      | 26,500.00            | 25,169.18            | 58,600.00            |
| 100.10.5101     | Telephone                               | 11,854.28            |                      | 12,000.00            | 12,098.79            | 14,000.00            |
| 100.10.5102     | Liability Insurance                     | 28,653.84            |                      | 30,000.00            | 35,154.46            | 54,000.00            |
| 100.10.5105     | Membership Dues                         | 4,793.36             |                      | 5,000.00             | 3,419.00             | 13,000.00            |
| 100.10.5106     | Books & Periodicals                     | 430.14               |                      | 450.00               | 474.95               | 500.00               |
| 100.10.5107     | Office Supplies/Equipment               | 1,704.44             |                      | 2,000.00             | 4,460.36             | 3,000.00             |
| 100.10.5108     | Postage                                 | 844.75               |                      | 1,250.00             | 869.31               | 1,250.00             |
| 100.10.5109     | Printing Services                       | 299.55               |                      | 500.00               | 296.48               | 1,000.00             |
| 100.10.5110     | Financial Services                      | 8,844.28             |                      | 50,750.00            | 32,711.58            | 55,000.00            |
| 100.10.5111     | Administrative Consultant Services      | 30,074.99            |                      | 5,000.00             | 4,700.00             | 8,500.00             |
| 100.10.5112     | Engineering Services                    | 0.00                 |                      | 8,500.00             | 0.00                 | 0.00                 |
| 100.10.5114     | County Fees                             |                      |                      | 16,250.00            | 5,983.80             | 20,500.00            |
| 100.10.5115     | Processing Fees                         | 47,617.81            |                      | 23,500.00            | 25,595.29            | 23,500.00            |
| 100.10.5117     | Legal Services                          | 43,729.50            |                      | 35,000.00            | 52,090.09            | 40,000.00            |
| 100.10.5118     | Alarm Services                          | 5,072.35             |                      | 9,800.00             | 5,198.33             | 8,500.00             |
| 100.10.5119     | Rent/Leases                             | 5,103.75             |                      | 4,000.00             | 4,966.51             | 5,000.00             |
| 100.10.5119.001 | District Office - Lease                 | 12,000.00            |                      | 12,000.00            | 12,336.00            | 13,000.00            |
| 100.10.5120     | Advertising                             | 353.60               |                      | 1,000.00             | 490.49               | 1,000.00             |
| 100.10.5121     | Education, Training & Business Conferen | 2,550.31             |                      | 4,500.00             | 2,500.79             | 12,500.00            |
|                 | New Equipment Reserve                   |                      |                      |                      |                      | 0.00                 |
| 100.10.5125     | Operating Expenses                      | 2,423.02             |                      | 1,000.00             | 2,260.09             | 4,500.00             |
| 100.00.4999     | Prior Period Adjustment                 |                      |                      |                      |                      |                      |
| 100.10.5805     | Capital Purchase - Other                |                      |                      | 0.00                 |                      | 0.00                 |
| 100.00.5204     | Reserve Fund Balance                    |                      |                      |                      |                      |                      |
|                 | <b>Sub-Total</b>                        | <b>\$ 259,046.71</b> | <b>250,160.00</b>    | <b>231,883.33</b>    | <b>231,883.33</b>    | <b>339,225.00</b>    |
| ACCT#           | SALARIES                                | FY 2017/2018         | FY 2018/2019         | FY 2018/2019         | FY 2018/2019         | FY 2019/2020         |
| 100.10.5002     | Regular Salaries                        | 238,148.41           |                      | 287,688.24           | 210,127.30           | 260,335.61           |
| 100.10.5004     | CFD Admin Salary/Benefits Reimb         | -193,913.50          |                      | -270,902.42          | -213,304.85          | -239,836.78          |
| 100.10.5011     | Social Security                         |                      |                      |                      |                      | 2,229.70             |
| 100.10.5007     | Sick Leave Pay                          | 10,932.87            |                      | 13,030.91            | 11,235.96            | 10,984.63            |
| 100.10.5008     | Vacation Pay/Admin Leave                | 7,015.79             |                      | 24,233.44            | 10,509.02            | 22,700.21            |
| 100.10.5009     | CalPers                                 | 19,231.76            |                      | 25,405.81            | 18,922.74            | 27,669.85            |
| 100.10.5010     | CalPers-Unfunded Liab                   | 12,543.24            |                      | 14,589.24            | 14,589.24            | 9,606.07             |
| 100.10.5012     | Medicare Tax                            | 3,580.13             |                      | 4,542.31             | 3,309.43             | 4,090.44             |
| 100.10.5013     | SUI                                     | 1,832.95             |                      | 2,100.00             | 888.98               | 3,874.93             |
| 100.10.5014     | Worker's Compensation                   | 7,806.36             |                      | 2,971.39             | 3,037.40             | 4,346.58             |
| 100.10.5015     | Health Insurance                        | 26,175.82            |                      | 30,525.60            | 24,772.00            | 23,887.80            |
| 100.10.5016     | Vision/Dental/Life                      | 2,636.45             |                      | 2,884.80             | 2,371.83             | 2,370.35             |
| 100.10.5017     | Auto Allowance                          | 4,810.00             |                      | 4,810.00             | 4,440.00             | 4,810.00             |
| 100.10.5805     | Capital Purchase                        | 1,602.65             |                      |                      |                      |                      |
|                 | <b>Sub-Total</b>                        | <b>\$ 142,402.93</b> | <b>\$ 141,879.32</b> | <b>\$ 90,899.05</b>  | <b>\$ 90,899.05</b>  | <b>\$ 137,069.39</b> |
|                 | <b>Total Expenses</b>                   | <b>\$ 401,449.64</b> | <b>\$ 392,039.32</b> | <b>\$ 322,782.38</b> | <b>\$ 322,782.38</b> | <b>\$ 476,294.39</b> |





Fiscal Year 2019-2020 Preliminary Budget

Administration Expense Breakdown

| ACCT#           | EXPENSES                                    | DESCRIPTION  |              |
|-----------------|---|--|--------------|
| 100.10.5018     | Clothing/Personal Supplies                  | Staff Shirts   | \$ 300.00    |
| 100.10.5019     | Finger Printing                             | Services for new Administrative Employees                                | \$ 75.00     |
| 100.10.5020     | Employee Transportation                     | Mileage Reimbursement  | \$ 1,500.00  |
| 100.10.5100     | Computer Updates/Services                   |  | \$ 58,600.00 |
|                 |   | Repairs/comp.for Sky View/Software Licenses/Domain Renewals/new website  | \$ 20,100.00 |
|                 |   | ABSS   | \$ 18,000.00 |
|                 |   | Abilia Service   | \$ 5,500.00  |
|                 |   | iCompass Agenda software   | \$ 3,500.00  |
|                 |   | Update two computers; large format printer                               | \$ 8,000.00  |
|                 |   | e-Citizen (50% split with CFD) \$7,000                                   | \$ 3,500.00  |
| 100.10.5101     | Telephone                                   | District Telephone Services/Internet Services/Cell phones/FAX phone line | \$ 14,000.00 |
| 100.10.5102     | Liability Insurance                         | CAPRI Ins/Risk Management (\$108,000 split with CFD)                     | \$ 54,000.00 |
| 100.10.5105     | Membership Dues                             | CPRS/Chambers of Commerce/CARPD/CSDA/ARC/Costco & other membership       | \$ 13,000.00 |
| 100.10.5106     | Books & Periodicals                         | Subscriptions to Local Newspapers/Magazines                              | \$ 500.00    |
| 100.10.5107     | Office Supplies/Equipment                   | Supplies/Accessories for all departments/Office Equipment                | \$ 3,000.00  |
| 100.10.5108     | Postage                                     | Postage/Mailing Fees/Fed Ex/Express Mail/Bulk Mail Permit for all depts. | \$ 1,250.00  |
| 100.10.5109     | Printing Services                           |  | \$ 1,000.00  |
|                 |   | District Forms (Letterhead/POs/Work Requests/Receipt Books/Envelopes)    | \$ 1,000.00  |
| 100.10.5110     | Financial Services                          | Professional Services/Audit Services/C.P.A - 50% split with CFD          | \$ 55,000.00 |
|                 |   | Teaman Ramirez - \$40K   | \$ 20,000.00 |
|                 |   | Smith Marion - \$18K   | \$ 9,000.00  |
|                 |   | Koppel & Gruber  | \$ 26,000.00 |
| 100.10.5111     | Administrative Consultant & Services        | Professional Services  | \$ 8,500.00  |
|                 |   | Health Benefits Consultant   | \$ 5,000.00  |
|                 |   | CalPERS Adm Charges for Actuarial Reports                                | \$ 3,500.00  |
| 100.10.5112     | Engineering Services                        | Services for various engineering services/civil, landscape architect     |              |
| 100.10.5114     | County Fees                                 |  | \$ 20,500.00 |
| 100.10.5115     | Processing & Service Fees                   |  | \$ 23,500.00 |
|                 |   | ADP/ LAFCO (1/2 CFD \$8,500.00.)   | \$ 8,500.00  |
|                 |   | Bank Service Charges (1/2 CFD \$15,000.00)                               | \$ 15,000.00 |
| 100.10.5117     | Legal Services                              | Legal Counsel  | \$ 40,000.00 |
| 100.10.5118     | Alarm Services                              | Alarm Monitoring Services (CW Gym & CC/Memorial CC/District Office)      | \$ 8,500.00  |
| 100.10.5119     | Copy Machine Lease                          | Copier Lease   | \$ 5,000.00  |
| 100.10.5119.001 | District Office - Lease                     |  | \$ 13,000.00 |
| 100.10.5120     | Advertising                                 | Legal/Employment/Notices Ads   | \$ 1,000.00  |
| 100.10.5121     | Education & Training/Conferences            | Education Classes & Training Conferences                                 | \$ 12,500.00 |
|                 |   | conference admission, hotel, food  | \$ 8,000.00  |
|                 |   | other conferences and training   | \$ 2,000.00  |
|                 |   | new employee on-boarding/processing/training                             | \$ 2,500.00  |
| 100.10.5125     | New Equipment Reserve<br>Operating Expenses | Williams' Shredding (\$40 per month)                                     | \$ 4,500.00  |
|                 |   | Other Expenses/Non-Budgeted Expenses/Drinking Water for Office           | \$ 4,000.00  |
|                 |   | Shredding Service  | \$ 500.00    |
| 100.10.5804     | Capital Equipment - Other                   | Capital equipment replacement  | \$ -         |



Fiscal Year 2019-2020 Preliminary Budget

**RECREATION**

| ACCT#            | EXPENSES                                 | Actual               | Current Budget       | YTD 05/31/2019       | Proposed             |
|------------------|--|----------------------|----------------------|----------------------|----------------------|
|                  |  | FY 2017/2018         | FY 2018/2019         | FY 2018/2019         | FY 2019/2020         |
| 100.20.5018      | Clothing/Personal Supplies               | 632.23               | 2,500.00             | 1,909.62             | 5,000.00             |
| 100.20.5019      | Finger Printing                          | 1,262.00             | 600.00               | 724.00               | 720.00               |
| 100.20.5020      | Employee Transportation                  | 24.19                | 100.00               | 23.98                | 101.59               |
| 100.20.5101      | Telephone                                | 2,214.72             | 2,000.00             | 1,337.70             | 2,000.00             |
| 100.20.5103      | Building Rental Insurance                | 1,197.84             | 1,700.00             | 3,625.11             | 3,500.00             |
| 100.20.5105      | Membership Dues                          | 900.00               | 750.00               | 1,456.00             | 1,250.00             |
| 100.20.5106      | Books/Periodicals/Software               | 0.00                 | 150.00               | 0.00                 | 750.00               |
| 100.20.5108      | Postage                                  | 9,740.24             | 19,000.00            | 11,541.20            | 12,540.00            |
| 100.20.5109      | Printing Services                        | 19,275.20            | 11,000.00            | 21,392.44            | 20,500.00            |
| 100.20.5118      | Security Guards Services                 | 673.25               | 1,200.00             | 3,486.00             | 4,000.00             |
| 100.20.5120      | Advertising                              | 1,585.80             | 1,800.00             | 2,218.26             | 2,000.00             |
| 100.20.5121      | Education, Training & Business Conferenc | 4,012.83             | 4,200.00             | 3,375.81             | 6,000.00             |
| 100.20.5125      | Operating Expenses                       | 1,129.42             | 500.00               | 569.60               | 1,200.00             |
| 100.20.5200      | Recreation Equipment                     | 2,636.53             | 5,400.00             | 0.00                 | 8,000.00             |
| 100.20.5201      | Recreation Concessions                   | 2,216.15             | 1,850.00             | 477.35               | 0.00                 |
| 100.20.5202      | Aquatics - Supplies                      | 8,443.48             | 2,000.00             | 1,996.43             | 3,020.00             |
| 100.20.5203      | Aquatics - Facility Rental               |                      | 6,000.00             | 3,925.00             | 6,500.00             |
| 100.20.5205      | Recreation Supplies                      | 1,690.14             | 2,000.00             | 857.06               | 2,000.00             |
| 100.20.5206      | Promotional Supplies                     | 2,377.65             | 2,500.00             | 1,668.33             | 2,500.00             |
| 100.20.5208      | Youth Sports                             | 11,073.05            | 8,500.00             | 4,896.50             | 8,800.00             |
| 100.20.5209      | Adult Sports                             | 0.00                 | 1,000.00             | 1,800.00             | 1,000.00             |
| 100.20.5210      | Excursions                               |                      |                      | 0.00                 | 0.00                 |
| 100.20.5211      | Youth Classes                            | 5,322.03             | 6,000.00             | 9,749.05             | 11,950.00            |
| 100.20.5212      | Adult Classes                            |                      | 100.00               | 1,292.20             | 1,200.00             |
| 100.20.5213      | Contract Classes                         | 21,747.79            | 19,677.00            | 17,408.00            | 21,490.00            |
| 100.20.5214      | Special Events                           | 49,561.85            | 69,800.00            | 64,735.09            | 101,250.00           |
| 100.20.5215      | On-Line Registration System              | 6,736.04             | 4,800.00             | 10,348.26            | 11,003.00            |
| 100.20.5318      | Recreation Vehicle Maint./Repairs        | 672.76               | 1,000.00             | 2,092.22             | 1,200.00             |
| 100.20.5319      | Fuel for Recreation Vans                 | 2,112.12             | 1,500.00             | 2,128.45             | 1,500.00             |
| 100.20.5350      | Resurfacing Gym Floor                    | 2,439.83             | 0.00                 | 0.00                 | 2,800.00             |
| 100.20.5802      | Capital Purchase-Equipment               |                      | 7,000.00             | 7,021.75             | 0.00                 |
|                  | Equipment Replacement                    |                      | 0.00                 |                      | 4,500.00             |
| <b>Sub-Total</b> |  | <b>\$ 159,677.14</b> | <b>\$ 184,627.00</b> | <b>\$ 182,055.41</b> | <b>\$ 248,274.59</b> |



Fiscal Year 2019-2020 Preliminary Budget

**RECREATION**

| ACCT#        | EXPENSES                  | Actual               | Current Budget       | YTD 05/31/2019       | Proposed             |
|--------------|---------------------------|----------------------|----------------------|----------------------|----------------------|
|              |                           | FY 2017/2018         | FY 2018/2019         | FY 2018/2019         | FY 2019/2020         |
|              | <b>Recreation</b>         |                      |                      |                      |                      |
| 100.20.5002  | Full-Time Rec Salaries    | 363,625.63           | 189,561.60           | 175,341.53           | 210,755.80           |
| 100.20.5003  | Part-Time Rec Salaries    |                      | 202,000.00           | 231,041.83           | 321,850.00           |
| 100.20.5004  | CFD Recreation Allocation | -8,254.40            | -17,435.80           | -16,514.40           | -27,851.59           |
| 100.20.5007  | Sick Leave Pay            | 6,700.76             | 13,156.32            | 9,620.41             | 14,175.76            |
| 100.20.5008  | Vacation Pay              | 10,435.95            | 10,551.60            | 7,571.06             | 11,002.00            |
| 100.20.5009  | CalPERS/Pension Plan      | 18,249.89            | 18,387.59            | 20,179.15            | 21,983.77            |
| 100.20.5010  | CalPERS - Unfunded Liab   | 12,556.28            | 15,443.72            | 15,443.72            | 19,730.78            |
| 100.20.5011  | Social Security           | 10,097.70            | 5,239.00             | 11,000.69            | 9,918.00             |
| 100.20.5012  | Medicare Tax              | 5,490.93             | 5,973.56             | 6,055.59             | 8,031.34             |
| 100.20.5013  | SUI                       | 9,966.15             | 7,275.00             | 6,500.06             | 12,102.75            |
| 100.20.5014  | Worker's Compensation     | 13,714.24            | 11,741.13            | 16,061.85            | 16,774.56            |
| 100.20.5015  | Health Insurance          | 19,583.10            | 30,525.60            | 26,520.10            | 33,450.40            |
| 100.20.5016  | Vision/Dental/Life        | 1,952.91             | 2,884.80             | 2,650.84             | 3,320.46             |
| 100-N/A-2101 | AFLAC-Rec                 | \$ 150.68            |                      |                      |                      |
|              | <i>Sub-Total</i>          | <b>\$ 464,269.82</b> | <b>\$ 495,304.12</b> | <b>\$ 511,472.43</b> | <b>\$ 655,244.03</b> |
|              | <b>Total Expenses</b>     | <b>\$ 623,946.96</b> | <b>\$ 679,931.12</b> | <b>\$ 693,527.84</b> | <b>\$ 903,518.62</b> |



Fiscal Year 2019-2020 Preliminary Budget

Recreation Expense Breakdown

| ACCT#              | EXPENSES                                  |  |               |
|--------------------|---|--|---------------|
| 100.20.5018        | <b>Clothing/Personal Supplies</b>         | Recreation staff shirts / Lifeguards Suits / rash guards                         | \$ 5,000.00   |
| 100.20.5019        | <b>Finger Printing</b>                    |  | \$ 720.00     |
| 100.20.5020        | <b>Employee Transportation</b>            |  | \$ 101.59     |
| 100.20.5101        | <b>Telephone</b>                          |  | \$ 2,000.00   |
| 100.20.5103        | <b>Building Rental Insurance</b>          |  | \$ 3,500.00   |
| 100.20.5105        | <b>Membership Dues</b>                    |  | \$ 1,250.00   |
| 100.20.5106        | <b>Books &amp; Periodicals, Software</b>  |  | \$ 750.00     |
| 100.20.5108        | <b>Postage</b>                            | Mailing Brochures, Flyers, Donation Letters, etc.                                | \$ 12,540.00  |
| 100.20.5109        | <b>Printing Services</b>                  |  | \$ 20,500.00  |
| 100.20.5118        | <b>Security Guards Services</b>           |  | \$ 4,000.00   |
| 100.20.5120        | <b>Advertising</b>                        |  | \$ 2,000.00   |
| 100.20.5121        | <b>Education &amp; Training/Confences</b> | CPRS;Acquatics Training;Crowd Control Training;CPR Training;                     | \$ 6,000.00   |
| 100.20.5125        | <b>Operating Expenses</b>                 |  | \$ 1,200.00   |
| 100.20.5200        | <b>Recreation Equipment</b>               | Tables and Chairs, Sports equipment, gymnastic equipment                         | \$ 8,000.00   |
| 100.20.5201        | <b>Recreation Concessions</b>             | beverage / snack supplies for vending machines                                   | \$ -          |
| <b>100.20.5202</b> | <b>Aquatics Program Supplies</b>          |  | \$ 3,020.00   |
| 100.20.5202.137    | Lifeguard Certification Class             | Life guard training including WSI and instructor training                        | \$ 270.00     |
| 100.20.5202.138    | Program & Staff Supplies                  | FirstAid Supplies/Whistles/SunScreen/Instructional tools                         | \$ 2,750.00   |
| 100.20.5203        | <b>Aquatics - Facility Rental</b>         | Fees for lease of two high school pools for swim lessons and life guard training | \$ 6,500.00   |
| 100.20.5205        | <b>Recreation Supplies</b>                |  | \$ 2,000.00   |
| 100.20.5206        | <b>Promotional Supplies</b>               | community event hand-outs with park logo   | \$ 2,500.00   |
| 100.20.5207        | <b>Vending Machines</b>                   |  | \$ -          |
| <b>100.20.5208</b> | <b>Youth Sports</b>                       |  | \$ 8,800.00   |
| 100.20.4302.133    | Youth Basketball                          | Trophies/Jerseys/Tournament Fees/Equipment                                       | \$ 7,500.00   |
| 100.20.4302.134    | Sports 4 Tykes                            | Mini-Equipment/T-Shirts  | \$ 1,300.00   |
| 100.20.5209        | <b>Adult Sports</b>                       |  | \$ 1,000.00   |
| 100.20.5210        | <b>Excursions</b>                         |  |               |
| <b>100.20.5211</b> | <b>Youth Classes</b>                      |  | \$ 11,950.00  |
| 100.20.5211.100    | Tot-Time                                  | Supplies/Snacks  | \$ 3,250.00   |
| 100.20.5211.101    | Summer Day Camp                           | Supplies, Field Trips  | \$ 1,350.00   |
| 100.20.5211.102    | Cooking Class                             | Supplies   | \$ 850.00     |
| 100.20.5211.105    | Winter Break Camp                         |  | \$ 250.00     |
| 100.20.5211.106    | Spring Break Camp                         |  | \$ 250.00     |
| 100.20.5211.108    | After Schoold Program-SPARK               | supplies for 3 schools   | \$ 6,000.00   |
| 100.20.5212        | <b>Adult Classes</b>                      |  | \$ 1,200.00   |
| 100.20.5212.142    | CPR, First Aide                           |  | \$ 1,100.00   |
| 100.20.5212.109    | Cool Center                               |  | \$ 100.00     |
| <b>100.20.5213</b> | <b>Contract Classes</b>                   |  | \$ 21,490.00  |
| 100.20.5213.103    | Family Cooking Class                      | Instructor Fees  |               |
|                    |   | Supplies for Family Cooking Class  |               |
| 100.20.5213.113    | Country Heat                              | Instructor Fees  |               |
| 100.20.5213.116    | Tumbling/Gymnastics                       | Instructor Fees  | \$ 1,800.00   |
| 100.20.5213.121    | Painting with Helen                       | Instructor Fees  |               |
| 100.20.5213.126    | Hip Hop                                   | Instructor Fees  | \$ 600.00     |
| 100.20.5213.127    | Yoga                                      | Instructor Fees  | \$ 950.00     |
| 100.20.5213.128    | Evening Zumba                             | Instructor Fees  |               |
| 100.20.5213.130    | Guitar                                    | Instructor Fees  | \$ 1,500.00   |
| 100.20.5213.135    | Folklorico & Aztec Dance                  | Instructor Fees  | \$ 1,700.00   |
| 100.20.5213.141    | Cheerleading                              | Instructor Fees  | \$ 540.00     |
| 100.20.5213.136    | Pre-School & Kinder Dance Classes         | Instructor Fees  | \$ 14,400.00  |
|                    | Pre-school & Ballet Tap 1                 | Instructor Fees  | \$ 4,800.00   |
|                    | Pre-Ballet & Tap 2                        | Instructor Fees  | \$ 4,800.00   |
|                    | Beginning Ballet & Tap                    | Instructor Fees  | \$ 4,800.00   |
|                    | Itty Bitty Jazz                           | Instructor Fees  |               |
|                    | Beginning Trio                            | Instructor Fees  |               |
| <b>100.20.5214</b> | <b>Special Events</b>                     |  | \$ 101,250.00 |
| 100.20.5214.001    | Independence Celebration                  | Supplies/Permits/Audio/Fireworks   | \$ 41,000.00  |
| 100.20.5214.002    | Breakfast with Santa                      | Dry Cleaning of Santa suit, event supplies                                       | \$ 2,000.00   |
| 100.20.5214.003    | Spooktacular                              | Supplies   | \$ 3,500.00   |
| 100.20.5214.004    | Tot Olympics                              | Awards, T-shirts, snacks   | \$ 600.00     |
| 100.20.5214.005    | 5K Run                                    | 5K Run, awards, shirts, banners, flyers, posters, supplies                       | \$ 7,000.00   |
| 100.20.5214.006    | Santa Visits                              | Event supplies   | \$ 1,750.00   |
| 100.20.5214.007    | Vet. Mem. Wall                            | Vet. Mem. Wall event   | \$ 2,500.00   |
| 100.20.5214.008    | Community Event                           | Future Community Event (Sky View Community Center Grand Opening)                 | \$ 31,000.00  |
| 100.20.5214.009    | Snow Day                                  | Supplies (snow)  | \$ 7,000.00   |
| 100.20.5214.010    | Concerts in the Park                      | Band fees  | \$ 4,250.00   |
| 100.20.5214.011    | Family Night(s)                           | crafts, food   | \$ 650.00     |



Fiscal Year 2019-2020 Preliminary Budget

Recreation Expense Breakdown (continued)

| ACCT#       | EXPENSES   |                     |
|-------------|--|---------------------|
| 100.20.5215 | <b>On-Line Registration System</b>                               | <b>\$ 11,003.00</b> |
|             | Civic Plus/Rec1 \$3,353.00 (fixed rate for yrs 2019-2021)        | \$ 3,353.00         |
|             | Merchant Fees  | \$ 7,650.00         |
| 100.20.5318 | <b>Rec. Vehicle Maint/Repairs</b>                                | <b>\$ 1,200.00</b>  |
| 100.20.5319 | <b>Fuel for Recreation Vans</b>                                  | <b>\$ 1,500.00</b>  |
| 100.20.5350 | <b>Resurfacing Gym Floor</b>                                     | <b>\$ 2,800.00</b>  |
|             | <b>New Equipment</b>   | <b>\$ 4,500.00</b>  |
|             | replacement of equipment ie.. Recreation vehicle future purchase | \$ 4,500.00         |
|             | New Pop-Up Canopies (1)  | \$ 1,500.00         |
|             | Replacement of Chairs for JCC, VMCC, GYM and ACC                 | \$ 1,000.00         |
|             | Replacement Tables for JCC, VMCC, GYM and ACC                    | \$ 2,000.00         |
| 100.20.5802 | <b>Capital Purchase-Equipment</b>                                |                     |



Fiscal Year 2019-2020 Preliminary Budget

**MAINTENANCE**

| ACCT#                 | EXPENSES                                 | Actual              | Current Budget      | YTD 05/31/2019     | Proposed            |
|-----------------------|--|---------------------|---------------------|--------------------|---------------------|
|                       |  | FY 2017/2018        | FY 2018/2019        | FY 2018/2019       | FY 2019/2020        |
| 100.40.5018           | Cloth/Personal Supplies                  | 4,379.99            | 4,500.00            | 4,840.99           | 7,500.00            |
| 100.40.5019           | Finger Printing                          |                     | 300.00              | 114.00             | 300.00              |
| 100.40.5020           | Employee Transportation                  |                     | 100.00              | 0.00               | 100.00              |
| 100.40.5101           | Telephone                                | 2,040.86            | 2,300.00            | 2,224.60           | 2,300.00            |
| 100.40.5106           | Books & Periodicals                      | 0.00                | 100.00              | 0.00               | 100.00              |
| 100.40.5119           | Rent/Lease                               | 275.53              | 2,500.00            | 109.04             | 2,500.00            |
| 100.40.5120           | Advertising                              | 480.00              | 300.00              | 970.49             | 1,200.00            |
| 100.40.5121           | Education, Training & Business Conferenc | 980.51              | 500.00              | 0.00               | 500.00              |
| 100.40.5125           | Operating Expenses                       | 760.97              | 800.00              | 405.67             | 800.00              |
| 100.40.5302           | Drinking Water                           | 503.30              | 500.00              | 260.56             | 500.00              |
| 200.40.5398           | ADA Improvements                         |                     | 5,000.00            | 485.00             | 5,000.00            |
| 200.40.5802           | Capitla Equipment-Equipment              | 6,036.05            |                     |                    | 5,000.00            |
| 200.40.5803           | Capitla Equipment-Buildings/Structures   |                     |                     |                    | 0.00                |
| 200.40.5804           | Capitla Equipment-Improvements           |                     |                     |                    | 0.00                |
| <b>Total Expenses</b> |  | <b>\$ 15,457.21</b> | <b>\$ 16,900.00</b> | <b>\$ 9,410.35</b> | <b>\$ 25,800.00</b> |



*Fiscal Year 2019-2020 Preliminary Budget*

**Maintenance Expense Breakdown**

| ACCT#       | EXPENSES                                 | DESCRIPTION                                       |                     |
|-------------|--|---|---------------------|
| 100.40.5018 | Cloth/Personal Supplies                  | Maintenance Uniforms                              | \$ 4,500.00         |
| 100.40.5019 | Finger Printing                          | Services for new Maintenance Employees/Volunteers | \$ 300.00           |
| 100.40.5020 | Employee Transportation                  | Mileage Reimbursement                             | \$ 100.00           |
| 100.40.5101 | Telephone                                |   | \$ 2,300.00         |
| 100.40.5106 | Books & Periodicals                      | Subscriptions/Training Manuals/DVDs               | \$ 100.00           |
| 100.40.5119 | Rent/Lease                               | Equipment Rentals                                 | \$ 2,500.00         |
| 100.40.5120 | Advertising                              | Employment Ads                                    | \$ 500.00           |
| 100.40.5121 | Education, Training & Business Conferenc | Seminars/Workshops                                | \$ 500.00           |
| 100.40.5125 | Operating Expenses                       | Other Expenses/Non-Budgeted Expenses              | \$ 800.00           |
| 100.40.5302 | Drinking Water                           | Bottled Water                                     | \$ 500.00           |
| 200.40.5398 | ADA Improvements                         |   | \$ 5,000.00         |
| 200.40.5802 | Capitall Equipment-Equipment             | new truck for Park Inspector                      | \$ 5,000.00         |
| 200.40.5803 | Capitall Equipment-Buildings/Structures  |   |                     |
| 200.40.5804 | Capitall Equipment-Improvements          |   |                     |
|             |  |   | <b>\$ 22,100.00</b> |



Fiscal Year 2019-2020 Preliminary Budget

**MAINTENANCE ASSESSMENT**

| ACCT#            | EXPENSES                             | Actual               | Current Budget       | YTD 05/31/2019       | Proposed             |
|------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                  |                                      | FY 2017/2018         | FY 2018/2019         | FY 2018/2019         | FY 2019/2020         |
| 200.40.5301      | Refuse Collection                    | \$ 15,741.07         | \$ 15,000.00         | \$ 16,182.01         | \$ 20,000.00         |
| 200.40.5311      | Irrigation Supplies                  | \$ 12,100.80         | \$ 10,000.00         | \$ 10,633.27         | \$ 12,000.00         |
| 200.40.5312      | Landscape Supplies/Upgrades          | \$ 2,257.43          | \$ 8,000.00          | \$ 455.90            | \$ 8,000.00          |
| 200.40.5313      | Custodial Supplies                   | \$ 22,472.35         | \$ 22,500.00         | \$ 20,918.00         | \$ 22,500.00         |
| 200.40.5314      | Electrical Maintenance Supplies      | \$ 2,042.03          | \$ 3,000.00          | \$ 2,412.76          | \$ 3,000.00          |
| 200.40.5315      | Paint Supplies                       | \$ 4,935.37          | \$ 4,000.00          | \$ 2,663.65          | \$ 4,000.00          |
| 200.40.5316      | Building Supplies/ Carpenter Repairs | \$ 4,337.36          | \$ 5,000.00          | \$ 7,269.77          | \$ 8,000.00          |
| 200.40.5317      | Small Tools & Equipment              | \$ 10,033.19         | \$ 7,500.00          | \$ 10,638.47         | \$ 7,500.00          |
| 200.40.5318      | Auto Maint/Repairs/Supplies          | \$ 5,595.41          | \$ 4,200.00          | \$ 2,779.86          | \$ 4,200.00          |
| 200.40.5319      | Fuel                                 | \$ 17,021.01         | \$ 10,500.00         | \$ 14,783.80         | \$ 20,000.00         |
| 200.40.5320      | Plumbing Services                    | \$ 48.46             | \$ 1,000.00          | \$ -                 | \$ 1,000.00          |
| 200.40.5321      | Plumbing Supplies                    | \$ 1,389.37          | \$ 2,000.00          | \$ 1,656.51          | \$ 3,000.00          |
| 200.40.5322      | Electrical Maint Services            | \$ 15,913.88         | \$ 10,000.00         | \$ 8,938.57          | \$ 10,000.00         |
| 200.40.5323      | Equipment Maintenance                | \$ 1,102.74          | \$ 1,500.00          | \$ 4,990.88          | \$ 3,500.00          |
| 200.40.5324      | Playground Surface Maintenance       |                      | 3,600.00             | 0.00                 | \$ 3,600.00          |
| 200.40.5351      | Maint./Landscape Contract            | \$ 5,071.56          | \$ 2,500.00          | \$ 520.50            | \$ 2,500.00          |
| 200.40.5352      | Exterminating/Gopher Service         | \$ 13,204.50         | \$ 10,000.00         | \$ 11,948.50         | \$ 10,000.00         |
| 200.40.5353      | Community Trails/Arenas Maint        | \$ 12,580.00         | \$ 8,000.00          | \$ 8,483.83          | \$ 9,500.00          |
| 200.20.5354      | Janitorial Services                  | 8,660.50             | 9,500.00             | 9,317.44             | \$ 13,100.00         |
| 200.40.5356      | Tree Service                         | \$ 9,565.00          | \$ 10,000.00         | \$ 12,930.00         | \$ 13,000.00         |
| 200.40.5357      | Other Contracted Services            | \$ 9,655.38          | \$ 13,000.00         | \$ 2,612.00          | \$ 10,000.00         |
| 200.40.5376      | Hazardous Material Disposal          | \$ 827.00            | \$ -                 | \$ 842.00            | \$ 1,000.00          |
| 200.40.5377      | Vandalism                            | \$ 9,532.94          | \$ 10,000.00         | \$ 6,396.78          | \$ 10,000.00         |
| 200.40.5378      | Assessment Consultant                |                      |                      |                      | \$ 35,000.00         |
| 200.40.5378      | Irrigation Consultant                |                      | \$ -                 |                      | \$ -                 |
| 200.40.5302-001  | District Office - Water              | 2,314.91             | 5,000.00             | 1,570.55             | \$ 4,000.00          |
| 200.40.5304-001  | District Office - Electric           | 1,344.91             | 8,000.00             | 2,665.23             | \$ 7,000.00          |
| 200.40.5305-001  | District Office - Gas                | 221.69               | 700.00               | 565.66               | \$ 700.00            |
| 200.40.5350-001  | District Office - Maintenance        |                      | 5,000.00             | 7,185.83             | \$ 5,000.00          |
| 200.40.5302-002  | Jurupa CC & Skate Park - Water       | 8,148.68             | 7,900.00             | 6,718.57             | \$ 10,900.00         |
| 200.40.5304-002  | Jurupa Comm. Ctr - Electric          | 23,163.19            | 20,000.00            | 20,868.86            | \$ 24,000.00         |
| 200.40.5305-002  | Jurupa Comm. Ctr - Gas               | 614.65               | 800.00               | 688.01               | \$ 800.00            |
| 200.40.5350-002  | Jurupa Comm. Ctr & Skate Park Maint. | 3,461.72             | 5,700.00             | 4,387.75             | \$ 5,700.00          |
| <b>Sub-Total</b> |                                      | <b>\$ 223,357.10</b> | <b>\$ 223,900.00</b> | <b>\$ 202,024.96</b> | <b>\$ 292,500.00</b> |





*Fiscal Year 2019-2020 Preliminary Budget*  
**MAINTENANCE ASSESSMENT (Continued)**

Actual      Current Budget      YTD 05/31/2019      Proposed

| ACCT#            | EXPENSES                               | FY 2017/2018         | FY 2018/2019         | YTD 05/31/2019       | FY 2019/2020         |
|------------------|--|----------------------|----------------------|----------------------|----------------------|
| 200.40.5302-003  | Agate/Harvey Park - Water              | \$ 13,251.70         | \$ 11,500.00         | \$ 9,536.04          | \$ 13,500.00         |
| 200.40.5304-003  | Agate/Harvey Park - Electric           | \$ 2,135.36          | \$ 2,100.00          | 1,581.78             | \$ 2,100.00          |
| 200.40.5302-004  | Avalon Park & Gym - Water              | 23,625.26            | 28,500.00            | 19,035.06            | \$ 28,500.00         |
| 200.40.5304-004  | Avalon Park - Electric/St. Lights      | 23,821.73            | 21,400.00            | 17,826.90            | \$ 21,400.00         |
| 200.40.5305-004  | Avalon Gymnasium - Gas                 | 181.74               | 200.00               | 164.58               | \$ 200.00            |
| 200-40-5350-004  | Avalon Facility Maintenance            |                      |                      |                      | \$ 2,500.00          |
| 200.40.5302-005  | Clay Park - Water                      | 26,509.60            | 22,500.00            | 18,901.82            | \$ 25,500.00         |
| 200.40.5304-005  | Clay Park - Electric                   | 1,455.55             | 2,000.00             | 1,214.28             | \$ 2,000.00          |
| 200.40.5302-009  | Knowles Field - Water                  | 10,551.00            | 11,000.00            | 8,630.69             | \$ 13,000.00         |
| 200.40.5304-009  | Knowles Field - Electric               | 4,176.11             | 4,500.00             | 3,716.30             | \$ 4,500.00          |
| 200.40.5302.010  | Laramore Park & Arena Water            | 11,444.64            | 9,500.00             | 8,853.45             | \$ 11,500.00         |
| 200.40.5304-010  | Laramore Park - Electric               | 1,382.94             | 1,500.00             | 1,351.92             | \$ 1,700.00          |
| 200.40.5302-011  | Rancho Mira Loma - Water               | 23,671.90            | 20,500.00            | 18,375.18            | \$ 22,500.00         |
| 200.40.5304-011  | Rancho Mira Loma - Electric            | 912.13               | 900.00               | 1,063.85             | \$ 1,400.00          |
| 200.40.5302-012  | R Thompson Arena - Water               | 3,176.31             | 3,000.00             | 2,860.92             | \$ 3,200.00          |
| 200.40.5304-012  | R Thompson Arena - Electric            | 516.30               | 500.00               | 566.45               | \$ 800.00            |
| 200.40.5302-013  | Vt Memorial Park & CC - Water          | 26,873.89            | 23,000.00            | 26,593.42            | \$ 31,000.00         |
| 200.40.5304-013  | Vt Memorial Park & CC - Electric       | 12,413.71            | 14,200.00            | 10,627.35            | \$ 14,200.00         |
| 200.40.5305-013  | Vt Memorial Park - Gas                 | 858.60               | 900.00               | 953.42               | \$ 1,100.00          |
| 200-40-5350-013  | Vt Memorial Facility Maintenance       |                      |                      |                      | \$ 800.00            |
| 200.40.5316-013  | Vt Memorial Park-Splash Pad Maint      |                      | 2,500.00             | 297.62               | \$ 5,000.00          |
| 200.40.5302-014  | Wineville Park - Water                 | 14,147.40            | 14,500.00            | 9,406.96             | \$ 14,500.00         |
| 200.40.5304-014  | Wineville Park - Electric              | 1,425.66             | 1,400.00             | 1,260.04             | \$ 1,600.00          |
| 200.40.5302.105  | Sky View Comm Center - Water           |                      |                      |                      | \$ 10,000.00         |
| 200.40.5304-105  | Sky View Comm Center - Electric        |                      |                      |                      | \$ 10,000.00         |
| 200.40.5305-105  | Sky View Comm Center - Gas             |                      |                      |                      | \$ 500.00            |
| 200.40.5350-105  | Sky View Comm Center - Maintenance     |                      |                      |                      | \$ 8,400.00          |
| 200.40.5802      | Capital Equipment-Equipment            | \$ 2,667.48          | \$ 5,000.00          |                      | \$ -                 |
| 200.40.5803      | Capital Equipment-Buildings/Structures |                      |                      |                      | \$ -                 |
| 200.40.5804      | Capital Equipment-Improvements         |                      |                      |                      | \$ 34,800.00         |
|                  | <i>*Transfers to CFD 2005-1</i>        |                      | 130,000.00           |                      | \$ 44,131.61         |
| <b>Sub-Total</b> |  | <b>\$ 205,199.01</b> | <b>\$ 331,100.00</b> | <b>\$ 162,818.03</b> | <b>\$ 330,331.61</b> |



*Fiscal Year 2019-2020 Preliminary Budget*  
**MAINTENANCE ASSESSMENT (Continued)**

|                       |                                     | <i>Actual</i>        | <i>Current Budget</i> | <i>YTD 05/31/2019</i> | <i>Proposed</i>       |
|-----------------------|-------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| ACCT#                 | SALARIES                            | FY 2017/2018         | FY 2018/2019          | FY 2018/2019          | FY 2019/2020          |
| 200.40.5002           | Reg Salaries including On-Call & OT | 215,805.54           | 428,198.15            | 135,997.93            | \$288,790.24          |
| 200.40.5004           | CFD Maint. Salary/Benefits Reimb    | \$ (39,592.98)       | \$ (219,249.33)       | \$ (44,183.81)        | \$0.00                |
| 200.40.5007           | Sick Leave Pay                      | 13,733.20            | 18,304.80             | 14,397.81             | \$ 12,361.10          |
| 200.40.5008           | Vacation Pay/Admin                  | 19,717.88            | 22,799.60             | 16,696.56             | \$16,394.24           |
| 200.40.5009           | CalPERS/Pension Plan                | 28,366.27            | 35,110.13             | 29,561.67             | \$ 27,666.43          |
| 200.40.5010           | CalPERS - Unfunded Liability        | 25,086.48            | 29,392.10             | 29,392.04             | \$32,670.41           |
| 200.40.5011           | Social Security                     | 1,579.64             |                       | 835.48                | \$ -                  |
| 200.40.5012           | Medicare Tax                        | 5,312.09             | 6,691.04              | 5,254.24              | \$ 4,604.41           |
| 200.40.5013           | SUI                                 | 5,897.82             | 5,775.00              | 2,655.46              | \$ 4,819.50           |
| 200.40.5014           | Worker's Compensation               | 21,125.89            | 21,967.15             | 20,972.09             | \$ 30,354.74          |
| 200.40.5015           | Health Insurance                    | 52,585.90            | 76,314.00             | 63,344.00             | \$ 52,951.29          |
| 200.40.5016           | Vision/Dental/Life                  | 4,785.52             | 7,212.00              | 6,241.55              | \$ 5,254.27           |
| 200.N/A.2101          | AFLAC                               | 87.77                |                       |                       |                       |
|                       |                                     | <b>\$ 354,491.02</b> | <b>\$ 432,514.64</b>  | <b>\$ 281,165.02</b>  | <b>\$475,866.63</b>   |
| <b>Total Expenses</b> |                                     | <b>\$ 783,047.13</b> | <b>\$ 987,514.64</b>  | <b>\$ 646,008.01</b>  | <b>\$1,098,698.24</b> |



Fiscal Year 2019-2020 Preliminary Budget

Maintenance Assessment Expense Breakdown

| ACCT#       | EXPENSES                             | DESCRIPTION  |              |
|-------------|--------------------------------------|--|--------------|
| 200.40.5301 | Refuse Collection                    | Trash Service  | \$ 20,000.00 |
| 200.40.5311 | Irrigation Supplies                  |  | \$ 12,000.00 |
|             |                                      | Sprinklers/Valves/PVC/Timers                                       | \$ 5,440.00  |
|             |                                      | Irrigation Enclosure Boxes   | \$ 5,000.00  |
|             |                                      | Hunter Controllers   | \$ 1,560.00  |
| 200.40.5312 | Landscape Supplies/Upgrades          | Sod/Seeds/Plants/Trees/Dirt/Rock/fertilizers/Upgrades as needed    | \$ 8,000.00  |
| 200.40.5313 | Custodial Supplies                   | Cleaning Supplies for all Facilities                               | \$ 22,500.00 |
| 200.40.5314 | Electrical Maintenance Supplies      | Supplies for all Parks/Facilities                                  | \$ 3,000.00  |
| 200.40.5315 | Paint Supplies                       | Paint and Supplies for all parks                                   | \$ 4,000.00  |
| 200.40.5316 | Building Supplies/ Carpenter Repairs |  | \$ 8,000.00  |
|             |                                      | Supplies purchased for park/facilities projects                    | \$ 5,000.00  |
|             |                                      | Fencing & Masonry Supplies   | \$ 3,000.00  |
| 200.40.5317 | Small Tools & Equipment              |  | \$ 7,500.00  |
|             |                                      | Tools and Equipment, weed eater, edger                             | \$ 5,000.00  |
|             |                                      | Keys/Locks Services/Repairs/Equipment/Re-keying Dist. Facilities   | \$ 2,500.00  |
| 200.40.5318 | Auto Maint/Repairs/Supplies          | Maintenance Truck Service/Repairs                                  | \$ 4,200.00  |
| 200.40.5319 | Fuel                                 | Fuel for District Vehicles/Mowers                                  | \$ 20,000.00 |
| 200.40.5320 | Plumbing Services                    | Repairs and Services   | \$ 1,000.00  |
| 200.40.5321 | Plumbing Supplies                    | Plumbing Supplies  | \$ 3,000.00  |
| 200.40.5322 | Electrical Maint Services            | Electrical Services and Repairs                                    | \$ 10,000.00 |
| 200.40.5323 | Equipment Maintenance                | Smog Checks/Welding Services/Mower Repairs                         | \$ 3,500.00  |
|             |                                      | Oil/Filters/Brakes and other auto supplies as needed               | \$ -         |
| 200.40.5324 | Playground Surface Maint             |  | \$ 3,600.00  |
| 200.40.5351 | Mant./Landscape Contract             | General Funds Parks  | \$ 2,500.00  |
| 200.40.5352 | Exterminating/Gopher Services        | Exterminating Services & Gopher Control                            | \$ 10,000.00 |
| 200.40.5353 | Community Trails/Arenas Maint.       |  | \$ 9,500.00  |
|             |                                      | Materials/Supplies/Improv/Discing of RT/Laramore/Felspar/E.K Arena | \$ 5,500.00  |
|             |                                      | Armstrong Property-weed abatement, tree trimming, debris cleaning  | \$ 4,000.00  |
| 200.40.5354 | Janitorial Services                  | contracted facility maintenance                                    | \$ 13,100.00 |
| 200.40.5356 | Tree Service                         | Tree Trimming/Removals/Stump Grinding for all parks                | \$ 13,000.00 |
| 200.40.5357 | Other Contracted Services            |  | \$ 10,000.00 |
|             |                                      | Other contracted services ( A/C Unit Repairs, misc)                | \$ 5,000.00  |
|             |                                      | Clay Park parking lot and Skate Park repairs                       | \$ 5,000.00  |
| 200.40.5376 | Hazardous Material Disposal          | Disposal of Hazardous Materials                                    | \$ 1,000.00  |
| 200.40.5377 | Vandalism                            | Supplies/Services due to vandalism for parks and facilities        | \$ 10,000.00 |
| 200.40.5378 | Assessment Consultant/Services       | Assessment Consultant/Services                                     | \$ 35,000.00 |
| 200.40.5378 | Irrigation Consultant                | Irrigation Consultant  | \$ -         |



*Fiscal Year 2019-2020 Preliminary Budget*

**Maintenance Assessment Expense Breakdown**

| <b>ACCT#</b>    | <b>EXPENSES</b>                        | <b>DESCRIPTION</b>               |                     |
|-----------------|--|----------------------------------|---------------------|
| 200.40.5350-002 | Jurupa Skate Park-Maintenance          |                                  | <b>\$ 700.00</b>    |
|                 |  | Maintenance and upkeep           | \$ 700.00           |
| 200.40.5350-002 | Jurupa Comm. Ctr Bldg                  |                                  | <b>\$ 5,000.00</b>  |
|                 |  | Misc. Bldg Repairs & Maintenance | \$ 5,000.00         |
| 200.40.5350-001 | District Office - Maintenance          |                                  | <b>\$ 5,000.00</b>  |
| 200.40.5302-105 | Sky View Comm Center - Water           |                                  | <b>\$ 10,000.00</b> |
| 200.40.5304-105 | Sky View Comm Center - Electric        |                                  | <b>\$ 10,000.00</b> |
| 200.40.5305-105 | Sky View Comm Center - Gas             |                                  | <b>\$ 500.00</b>    |
| 200.40.5350-105 | Sky View Comm Center - Maintenance     | Misc. Bldg Repairs & Maintenance | <b>\$ 8,400.00</b>  |
| 200.40.5802     | Capital Equipment-Equipment            |                                  |                     |
| 200.40.5803     | Capital Equipment-Buildings/Structures |                                  | \$ -                |
| 200.40.5804     | Capital Equipment-Improvements         | various improvements             | <b>\$ 34,800.00</b> |
|                 | Equipment Reserve                      |                                  |                     |



Fiscal Year 2019-2020 Preliminary Budget

| ACCOUNT# | District                     | Admin               | Recreatin F/T       | Recreation P/T      | General Fund Maint. | CFD Maintenance     | Board              | Total                 |
|----------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------|
|          | <i>Salaries</i>              | \$260,335.61        | \$209,607.60        | \$321,850.00        | \$288,790.24        | \$189,745.36        | \$18,000.00        | \$1,288,328.81        |
|          | <i>Social Security</i>       | \$2,229.70          | \$0.00              | \$9,918.00          | \$0.00              | \$0.00              | \$1,305.00         | \$13,452.70           |
|          | <i>Sick Leave Pay</i>        | \$10,984.63         | \$9,548.08          | \$4,627.68          | \$12,361.10         | \$8,666.26          |                    | \$46,187.75           |
|          | <i>Vacation Pay</i>          | \$10,778.96         | \$11,002.00         | \$0.00              | \$15,829.24         | \$8,343.56          |                    | \$45,953.76           |
|          | <i>Admin Pay</i>             | \$11,921.25         | \$0.00              | \$0.00              | \$565.00            | \$565.00            |                    | \$13,051.25           |
|          | <i>CalPERS</i>               | \$27,669.85         | \$21,058.09         | \$925.68            | \$27,666.43         | \$14,984.06         |                    | \$92,304.11           |
|          | <i>CalPERS-Unfunded Llab</i> | \$9,606.07          | \$18,520.62         | \$1,210.16          | \$32,670.41         | \$5,235.24          |                    | \$67,242.49           |
|          | <i>Medicare Tax</i>          | \$4,090.44          | \$3,345.26          | \$4,686.08          | \$4,604.41          | \$3,081.64          | \$261.00           | \$20,068.83           |
|          | <i>Health Insurance</i>      | \$23,887.80         | \$33,450.40         | \$0.00              | \$52,951.29         | \$34,637.31         |                    | \$144,926.80          |
|          | <i>SUI/ETT (1st \$7K)</i>    | \$3,874.93          | \$3,150.00          | \$8,952.75          | \$4,819.50          | \$2,740.50          | \$1,350.00         | \$24,887.68           |
|          | <i>Worker's Comp.</i>        | \$4,346.58          | \$6,075.69          | \$8,510.88          | \$30,354.74         | \$17,342.73         | \$474.03           | \$67,104.65           |
|          | <i>Vision/Dental/Life</i>    | \$2,370.35          | \$3,320.46          | \$0.00              | \$5,254.27          | \$3,437.00          |                    | \$14,382.09           |
|          | <i>On-Call/O.T</i>           |                     | \$1,148.20          | \$0.00              | \$0.00              | \$10,008.50         |                    | \$11,156.70           |
|          | <i>Auto Allowance</i>        | \$4,810.00          |                     |                     |                     |                     |                    | \$4,810.00            |
|          | <b>Total Expenses</b>        | <b>\$376,906.17</b> | <b>\$320,226.41</b> | <b>\$360,681.23</b> | <b>\$475,866.63</b> | <b>\$298,787.15</b> | <b>\$21,390.03</b> | <b>\$1,853,857.63</b> |