

**PLEASANT VALLEY RECREATION & PARK DISTRICT
SENIOR CENTER BLDG, 1605 E. BURNLEY ST., CAMARILLO, CA
BOARD OF DIRECTORS
SPECIAL MEETING AGENDA
May 12, 2021**

In order to minimize the spread of COVID-19, attendees will be required to wear masks and maintain 6' social distancing.

5:00 P.M. SPECIAL MEETING

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. ADOPTION OF AGENDA

5. OPEN COMMUNICATIONS/PUBLIC FORUM

In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. Pursuant to Government Code Section 54956, no business other than what is set forth in this special meeting agenda may be considered by the Board. If you would like to speak about an item on the agenda, we would prefer you complete a Speaker Card and wait until it comes up. Speakers will be allowed three minutes to address the Board.

6. CONSENT AGENDA - Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.

A. Consideration and Adoption of Resolution No. 673, Approving the Pleasant Valley Recreation and Park District Park Impact Fee Nexus Study and Requesting that the Camarillo City Council Approve and Implement the Proposed Park Impact Fee on Behalf of the District

City and District staff have worked together to iron out the finer points with the District's impact fee consultant, SCI Consulting Group, who prepared the study and proposed fee structure.

Suggested Actions: A MOTION to adopt Resolution No. 673, approve the maximum fees as stated in the Park Impact Fee Nexus Study and refer the study and fees to the Camarillo City Council for review and the approval of the program's implementation.

7. FY 2021-2022 PROPOSED OPERATING BUDGET WORKSHOP – Follow-up meeting and presentations from staff after review of Board recommendations on revenues and expenditures for the upcoming fiscal year.

- A. District Overview
- B. Administrative Services Department
- C. Recreation Services Department
- D. Park Services Department
- E. Capital
- F. Quimby – Fund 30

G. Assessment District – Fund 20

H. Other Budget Related Items

8. ORAL COMMUNICATIONS

Informational items from Board Members or Staff which do not require action but relate to District business.

9. ADJOURNMENT

Note: Written materials related to this agenda are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours two business days preceding the scheduled Special Board Meeting.

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager, at (805) 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
STAFF REPORT / AGENDA REPORT**

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Anthony Miller, Administrative Analyst

DATE: May 12, 2021

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 673, APPROVING THE PLEASANT VALLEY
RECREATION AND PARK DISTRICT PARK IMPACT
FEE NEXUS STUDY AND REQUESTING THAT THE
CAMARILLO CITY COUNCIL APPROVE AND
IMPLEMENT THE PROPOSED PARK IMPACT FEE ON
BEHALF OF THE DISTRICT**

SUMMARY

As part of the fiscal year 20-21 budget process, staff was given Board approval to research the implementation of a development impact fee program that would be imposed on non-subdivided developments within the City of Camarillo ("City"). As Quimby fees are currently assessed on new residential development projects that include subdividing existing parcels, this proposed fee would only be imposed on new development projects that are not subject to the Quimby Act. The primary objective of this fee program is to offset the impact of new development on existing and future District resources. Since the District does not have land-use authority, it must be done in conjunction with the City. City and District staff have worked together to iron out the finer points with the District's impact fee consultant, SCI Consulting Group, who prepared the study. Prior to the City's adoption of the fee, the District Board must approve the study and proposed fee structure and Resolution No 673.

BACKGROUND

Since 2014, the City has approved seven subdivided residential developments subject to the Quimby Act. The Quimby Act provides a fee payable to PVRPD to offset the impact the new residents will have on the District's park system. During the same period, the City approved twenty-three non-subdivided residential, commercial, and industrial developments. None of these developments are subject to the Quimby Act, therefore the District does not receive any funding to offset the impact of these developments. To respond to this, District staff began discussing the concept of an impact fee to be levied on these developments with City staff. The idea was presented to the City Council during a study session and was given tacit support provided the District fund a nexus study to justify the program. Subsequently, the District issued a request for proposals for the development of a nexus study and, in April 2020, selected SCI Consulting Group to prepare the study. After considerable review, District staff presented the completed study to City staff in

February 2021 and then to the City's Economic Development and Land Use Committee on March 31st. With their approval, the study now moves to the District's Board of Directors.

ANALYSIS

As the nexus study is substantially a long-form analysis of this fee program, this report will only highlight the key items from within the study.

As the District faces a deficiency in park space, tying new development to a fee program specifically dedicated to the creation of new parks and recreational resources is one of the most direct ways to alleviate further stresses caused by these new developments. While the Quimby Act covers developments that are subdivided, the Mitigation Fee Act found in GC § 66000 et seq provides for other fees that may be levied on developments other than those residential development that require subdivisions. As a part of the Mitigation Fee Act, there are legal and policy requirements which must be met prior to the creation of a new fee on property not currently subject to the City of Camarillo's Quimby ordinance. These requirements, which are addressed in the study with specific findings, are as follows:

- The fee must have a **purpose**.
- The fee must fund a specific **use**.
- There must be a reasonable relationship between the fee's use and the type of project on which the fee is imposed ("**benefit relationship**.")
- There must be a reasonable relationship between the need for parks and recreational facilities and the type of project on which the fee is imposed ("**impact/need relationship**.")
- There must be a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("**rough proportional relationship**.")

It is also important to note that the fee may not fund **existing** deficiencies but only those exacerbated by increased demand due to new development projects.

The methodology used to develop the proposed fee program is a District-wide per capita standard-based methodology which determined the cost components of the study based on the District's existing level of service ("LOS") standards on a per capita basis. As the proposed fee program applies to both residential and non-residential developments, this data was applied in two distinct ways. For the residential park impact fee, the total per capita costs are applied to three residential land use categories according to their respective dwelling unit occupancy factor to establish a cost/fee per new dwelling unit. For the non-residential park impact fee, an equivalent cost per employee is determined and applied to three non-residential land uses according to their respective employment density factors to establish a cost/fee per square foot of new non-residential building area.

Through the above methodology and thorough analysis of the District's and City's current regulatory environments, the study made the following key findings:

1. The Quimby Act requirements do not apply to existing residential lots, minor subdivisions that do not seek building permits within four years of receiving parcel map approval, or any non-residential development projects.

2. For subdivided residential land, the District receives the dedication of land, payment of fees-in-lieu of land, or combination thereof under the Quimby Act and City Municipal Code Chapter 18.30. The average Quimby in-lieu fee is approximately \$8,300 per single-family lot.
3. According to the City's General Plan, the goal is to provide 5.0 acres of neighborhood parks and community for every 1,000 residents.
4. Based on the District's current population and existing park acres, the District's existing level of service is 3.56 acres of developed parks for every 1,000 residents.
5. Consistent with the Act's nexus requirements, this Nexus Study demonstrates a reasonable relationship between new development, the amount of the proposed fee, and parks and recreational facilities funded by the fee.
6. The District may approve, and the City may adopt the fees in Figure 1 at or below the maximum levels determined by this Nexus Study. If the District and City choose to adopt lower fees, the adopted fee for each land use category must be reduced by the same percentage.

FIGURE 1 – MAXIMUM PARK IMPACT FEE SCHEDULE

Land Use Category	Unit¹	Maximum Park Impact Fee²
Single-Family Housing	DU	\$6,983
Multi-Family Housing	DU	\$4,914
Mobile Homes	DU	\$4,326
Accessory Dwelling Units	See Note 3	
Retail/Commercial	BSQFT	\$0.35
Office	BSQFT	\$0.55
Industrial	BSQFT	\$0.24
Notes:		
¹ DU means dwelling unit; BSQFT means building square feet.		
² See Figures 8 and 13 from the Nexus Study.		
³ Pursuant to Govt. Code § 65852.2(f)(3)(A), the park impact fee for an accessory dwelling unit shall be imposed proportionately in relation to the square footage of the primary dwelling unit. Accessory dwelling units less than 750 square feet of living area are exempt.		

The process by which these fees are calculated involves establishing the District's current level of service (LOS). As the population drives the need for parks and recreational services, a per-capita calculation is appropriate for the needs of this study. Current District population numbers approximately 72,000 residents and is projected to rise to 82,205 residents by 2040. As the District currently possesses 256.05 acres of park facilities and 2.00 miles of trails, the current per capita LOS is 3.56 acres of park facilities and 0.03 miles of trails per 1,000 residents. However, the City's General Plan standard for park facilities is 5.0 acres per 1,000 residents. Thus, for the District to maintain its current LOS with anticipated population growth, 36.33 acres of developed park space and 0.29 miles of trails will need to be added to the system. A further 140.28 acres of developed park space would need to be added for the District to meet the 5.0 acre per 1,000 resident standard

set within the General Plan. To achieve this goal, the District will need to fund the development of new resources with additional funding outside its existing budget.

This LOS calculation underpins the legal requirement that impact fees be reasonably related to the cost of the programs they fund. In this case, it is determined that the cost to provide the current LOS to the community is \$455,500 per acre. Thus the per capita cost for providing 3.56 acres per 1,000 residents is \$1,621.58 per capita. Trail costs per capita follow the same calculation albeit at \$300,000 per mile, which leads to an \$8.40 cost per capita for developing paved trails within the District. Additionally, the community has available for use six recreation facilities totaling 40,592 square feet of useable space. Therefore, the existing LOS for community use facilities stands at 563.8 square feet per 1,000 residents. Extrapolating from the projected cost of the 30,728 square foot planned expansion to the community center (\$34 million), the per capita cost of constructing new facilities to serve the community is \$630.89. These per capita costs are what are used to create the impact fee cost components. Combined with a 4% administrative addition (which is legally allowable to offset costs of administering the program) determines a total per capita cost of \$2,351.30.

The above per-capita calculation is used to prove the reasonableness of the fee program to the cost of the programs it funds. However, the developments upon which the fee is levied must also bear a reasonable connection to the cost of the programs they fund. As residential developments will impact the park system differently from industrial and commercial development projects, these fees would be calculated differently depending on the type of construction. Additionally, each category can be further divided into subcategories. Residential development will have the greatest impact on District resources, and is divided into four categories: Single-Family Housing, Multi-Family Housing, Mobile Home, and Accessory Dwelling Units (ADUs). As this fee program is forward looking, fees levied on these subcategories are determined by creating occupancy factors based on data from the 2015-2019 American Community Survey 5-Year Estimate for the Camarillo-County Subdivision, which is representative of the District. These factors are included in the table below.

Figure 7 – Dwelling Unit Occupancy Factor

Land Use Categories	Occupied Dwelling Units	Total Number of Occupants	Dwelling Unit Occupancy Factor
Calc	a	b	c=b/a
Single-Family Housing	19,263	57,115	2.97
Multi-Family Housing	4,579	9,581	2.09
Mobile Homes	885	1,629	1.84
Average (2010 Census)	24,727	68,325	2.76

Using the established Dwelling Unit Occupancy Factor and the per capita cost developed above, a maximum residential park impact fee can be calculated. By multiplying the per capita cost and the dwelling unit factor, the **maximum fee for Single-Family Housing is \$6,983, Multi-Family Housing is \$4,914, and Mobile Homes are \$4,326.** ADUs under 750 square feet are legally exempt from these fees. However, any ADU over 750 square feet would have the fee calculated

proportionally based upon the proportion between the square footage of the parcel’s main dwelling and the ADU. For example, the fee for a 750 square foot ADU with a 2,250 square foot single-family home would be $(750 / 2,250) * \$6,983 = \$2,327$. However, it must be noted that the City is recommending that any fees on ADUs be waived in their entirety.

A key part of this fee program, in addition to the fees on residential properties discussed above, are the fees proposed for non-residential development. As employees who work in the area served by the District will also place demand upon the park system, it is reasonable to expect that further non-residential development would also be subject to the same impact fees, albeit calculated at a proportional rate. To do this, a Residential Equivalent Factor is calculated. Using the District’s current park hours, there are 5,840 “Park Hours” available per year. An employee within the District is assumed to have no more than two hours per day, five days a week to use District facilities which figures out to 520 Park Hours available to employees per year. This establishes a Residential Equivalent Factor of 0.09 residents (1 employee = 0.09 residents). However, to further isolate the impact that non-resident employees have upon the District, it is assumed that 75 percent of the employees generated by new non-residential development will reside outside the District. Thus, the Cost per Employee can be calculated as it is in Figure 11 below.

Figure 11 – Cost per Employee				
Land Use	Per Capita Costs	Residential Equivalent Factor	Non-resident Employee Factor	Cost per Employee
Calc	a	b	c	d=a*b*c
Nonresidential	\$2,351.30	0.09	0.75	\$157.02

Just as residential development is subcategorized, non-residential development is also broken into subcategories each with differing employment densities. They are Retail/Commercial, Office, and Industrial. Using data for employment density (employees per 1,000 sq. ft.) from the Southern California Association of Government (SCAG), the Maximum Nonresidential Park Impact Fee can be calculated by development type. The cost per employee (\$157.02) is divided by 1,000 square feet then multiplied by the equivalent number of employees per 1,000 square feet. The **maximum fee for Retail/Commercial (2.25 e./1,000 sq. ft.) is \$0.35, Office (3.5 e./1,000 sq. ft.) is \$0.55, and Industrial (1.5 e./1,000 sq. ft.) is \$0.24**. These amounts are multiplied by the total applicable building square footage to determine the total fee to be levied. For example, a 10,000 square foot office development would be assessed a fee of \$3,500.

Regardless of how the fees are developed, there are restrictions on their usage and requirements for the maintenance of their accounts. While like Quimby fees, Park Impact Fees may **NOT** be used to fund parkland acquisition or the renovation of existing facilities that do not add new service capacity. Projects funded by the fees must include new facilities or expanded facilities within existing parks. If the fees are to be used for the renovation of existing facilities, they must be used in proportion to the amount that expanding service capacity as a part of the total project budget. Additionally, the cost of administrative maintenance may also be billed to the fee account. Fees collected should be maintained in a separate fund to avoid comingling of fees and other revenue. Interest earned by this account is also restricted to the same uses as the fees. An annual report (within 180 days of the end of the fiscal year) must be made public with the following information included:

- a brief description of the type of fee in the account;

- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

FISCAL IMPACT

Assuming that development, both residential and commercial, is maintained at its current rate, the impact fee is expected to conservatively generate \$3.4 million (in 2021 dollars) by 2040. There are specific financial reporting requirements that the District must abide by. As noted above, District staff must make an annual report at a public meeting that lists the source of fees, the date they were received, and the projects that the fees are expected to fund.

RECOMMENDATION

It is recommended that the Board make a MOTION to adopt Resolution No. 673, approve the maximum fees as stated in the Park Impact Fee Nexus Study and refer the study and fees to the Camarillo City Council for review and the approval of the program's implementation.

ATTACHMENTS

- 1) Park Impact Fee Nexus Study (43 pages)
- 2) Resolution No. 673 (4 pages)



PLEASANT VALLEY RECREATION AND PARK DISTRICT

PARK IMPACT FEE NEXUS STUDY

APRIL 2021
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
PLEASANT VALLEY RECREATION AND PARK DISTRICT
AND
CITY COUNCIL
CITY OF CAMARILLO**

PREPARED BY:

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PLEASANT VALLEY RECREATION AND PARK DISTRICT

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GENERAL MANAGER

Mary Otten

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IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

ACKNOWLEDGMENTS

This Park Impact Fee Nexus Study was prepared by SCI Consulting Group (“SCI”) under contract with the Pleasant Valley Recreation and Park District. The work was accomplished under the general direction of Mary Otten, General Manager for the District.

We would like to acknowledge the special efforts made by individuals and organizations to this project:

Anthony Miller, Pleasant Valley Recreation and Park District

Joseph Vacca, City of Camarillo

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION.....	1
METHODOLOGY / APPROACH	3
SUMMARY OF KEY FINDINGS.....	3
SUMMARY OF KEY RECOMMENDATIONS.....	5
EXISTING PARK FACILITIES AND LEVEL OF SERVICE STANDARDS	6
POPULATION PROJECTION.....	6
LEVEL OF SERVICE STANDARDS.....	7
DEVELOPED PARKS	7
DEVELOPED TRAILS	7
PER CAPITA COST COMPONENTS	9
PARK DEVELOPMENT COST PER CAPITA.....	9
TRAIL DEVELOPMENT COST PER CAPITA	10
COMMUNITY USE FACILITIES COSTS PER CAPITA	10
DETERMINATION OF THE RESIDENTIAL PARK IMPACT FEE	12
PARK IMPACT FEE COST COMPONENTS.....	12
RESIDENTIAL LAND USE CATEGORIES	13
DWELLING UNIT OCCUPANCY FACTOR	14
RESIDENTIAL PARK IMPACT FEE DETERMINATION	15
NEXUS FINDINGS FOR RESIDENTIAL PARK IMPACT FEE	16
DETERMINATION OF THE NONRESIDENTIAL PARK IMPACT FEE	18
RESIDENTIAL EQUIVALENT FACTOR.....	18
NONRESIDENT EMPLOYEE FACTOR	19
COST PER EMPLOYEE	19
NONRESIDENTIAL LAND USE CATEGORIES	19
NONRESIDENTIAL PARK IMPACT FEE DETERMINATION	20
NEXUS FINDINGS FOR NONRESIDENTIAL PARK IMPACT FEE.....	21
PROJECTED PARK IMPACT FEE REVENUE	23
FEE PROGRAM ADOPTION REQUIREMENTS	25
PLEASANT VALLEY RECREATION AND PARK DISTRICT	25
CITY OF CAMARILLO.....	25

TABLE OF CONTENTS (CONTINUED)

FEE PROGRAM ADMINISTRATION REQUIREMENTS..... 27

 ACCOUNTING REQUIREMENTS 27

 REPORTING REQUIREMENTS 27

 TRANSPARENCY REQUIREMENTS 29

 ANNUAL INFLATIONARY ADJUSTMENT 29

 FEE EXEMPTIONS..... 29

 FEE CREDITS..... 29

APPENDICES 30

 APPENDIX A – COST ESTIMATES FOR PARK AND RECREATION FACILITIES 31

 APPENDIX B – DISTRICT PARK INVENTORY 33

 APPENDIX C – DISTRICT MAP AND FEE PROGRAM AREA 34

LIST OF FIGURES

FIGURE 1 – MAXIMUM PARK IMPACT FEE SCHEDULE 4

FIGURE 2 – CURRENT AND PROJECTED DISTRICT POPULATION 6

FIGURE 3 – PARK DEVELOPMENT COST PER CAPITA 9

FIGURE 4 – COMMUNITY USE FACILITIES LEVEL OF SERVICE 10

FIGURE 5 – COMMUNITY USE FACILITIES COST PER CAPITA 11

FIGURE 6 – PARK IMPACT FEE COST COMPONENTS 12

FIGURE 7 – DWELLING UNIT OCCUPANCY FACTOR 14

FIGURE 8 – MAXIMUM RESIDENTIAL PARK IMPACT FEE 15

FIGURE 10 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE 16

FIGURE 11 – RESIDENTIAL EQUIVALENT FACTOR 18

FIGURE 12 – COST PER EMPLOYEE 19

FIGURE 13 – MAXIMUM NONRESIDENTIAL PARK IMPACT FEE 20

FIGURE 13 – PROJECTED PARK IMPACT FEE REVENUE 23

FIGURE 14 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS 31

FIGURE 15 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS 32

FIGURE 16 – COST ESTIMATE FOR COMMUNITY CENTER PROJECT 32

FIGURE 17 – DISTRICT PARK INVENTORY 33

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EXECUTIVE SUMMARY

INTRODUCTION

This Park Impact Fee Nexus Study (“Nexus Study”) was prepared pursuant to the “Mitigation Fee Act,” as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the imposition of a new park impact fee program on new development not subject to the City of Camarillo (“City”) Quimby ordinance. The park impact fee would fund the one-time cost of expanding the District’s parks and recreational facilities in order to meet the impact of new development.

The Quimby Act and the City Quimby Ordinance authorize the City, on behalf of the District, 1) to require the dedication of parkland in the amount of 217.8 square feet per resident, 2) the payment of fees in lieu of a parkland dedication (“Quimby in-lieu fees”), 3) or a combination thereof for new residential subdivisions.¹ Recent Quimby in-lieu fees for the District have averaged approximately \$8,300 per single-family lot, based on a fair market land value of \$12.00 per square foot.

Quimby Act land dedication and in-lieu fee requirements apply to parcels created by a major residential subdivision (five or more parcels). They may also apply to parcels created by a minor residential subdivision (four parcels or less), but only if a building permit is requested within four years of the approval of the parcel map. The Quimby Act requirements do not apply to 1) existing residential lots, 2) minor subdivisions that do not seek building permits within four years of receiving parcel map approval, 3) or any nonresidential development projects.

Residents who will occupy future residential units that are not subject to the City’s Quimby Ordinance will nonetheless create demand for park and recreational facilities. Similarly, but to a lesser extent, employees who work in future nonresidential projects will also impact park facilities (lunchtime activity and picnic areas, before and after work activities, sports leagues, and other recreational activities). To address this demand, the District requests that the City adopt and collect a park impact fee from new development projects that are not subject to the Quimby Act.

For purposes of this Nexus Study, “parks” shall mean mini-parks, neighborhood parks, community parks, and trails. The term “recreational facilities” shall mean, but not be limited to, playground equipment, fields, courts, shade structures, restrooms buildings, and community use buildings.

¹ California Government Code Section 66477 and Camarillo Municipal Code Chapter 18.30.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or “nexus” exists between new development and the need for additional parks and recreational facilities with the District as a result of new development. More specifically, this Nexus Study will present findings in order to meet the substantive requirements of the Act, which are as follows:

- Identify the **purpose** of the fee.
- Identify the **use** to which the fee is to be put. If the use is funding public facilities, the facilities must be identified. Identifying the public facilities may be a broad class of projects², or made by reference to a capital improvement plan, made in applicable general or specific plan requirements, or made in other public documents³.
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed (“**benefit relationship**”).
- Determine how there is a reasonable relationship between the need for parks and recreational facilities and the type of development project on which the fee is imposed (“**impact relationship**”).
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (“**proportional relationship**”).

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

Since the Act also prohibits development impact fees from being used to fund existing deficiencies in public facilities, the fees must be used to fund only new or expanded parks and recreational facilities that add to the District's park and recreational service capacity.

The use of fee proceeds for rehabilitation of existing parks and recreational facilities is limited in that they may only cover the portion of an improvement that expands service capacity. For example, suppose the District planned to replace a shade structure with an existing park with a significantly larger shade structure. In that case, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade

² According to Government Code § 66000(b) and validated by Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010.

³ According to Gov't Code Section 66001(a)(2).

structure or by another reasonable measurement of facility capacity. (See Figure 9 for more information.)

METHODOLOGY / APPROACH

To establish the park impact fee program consistent with the **substantive requirements** of the Act, this Nexus Study utilizes a districtwide, per capita standard-based methodology. A standard-based methodology is the most used method for the calculation of park impact fees. It was also upheld by the Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010.

Under this method, the cost components are based on the District's existing level of service ("LOS") standards and defined on a per capita basis. For the residential park impact fee, the total per capita costs are applied to three residential land use categories according to their respective dwelling unit occupancy factor to establish a cost/fee per new dwelling unit. For the nonresidential park impact fee, an equivalent cost per employee is determined and applied to three nonresidential land uses according to their respective employment density factors to establish a cost/fee per square foot of new nonresidential building area.

It is important to note that the maximum park impact fee determined by this Nexus Study is not directly influenced by the District's level of development. The park impact fee is determined with an open-end approach based on the District's level of service standards rather than a definite facility plan and a definite level of future development. Therefore, if the actual level of development is significantly higher or lower rate than projected, no revision of the park impact fee program would be necessary.

The Nexus Study also details the **procedural requirements** for the adoption of the Nexus Study and updated park impact fee program ("fee program"). Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fee are provided in the last two sections of the Nexus Study.

SUMMARY OF KEY FINDINGS

The following key findings are presented:

1. The Quimby Act requirements do not apply to existing residential lots, minor subdivisions that do not seek building permits within four years of receiving parcel map approval, or any nonresidential development projects.

2. For subdivided residential land, the District receives the dedication of land, payment of fees-in-lieu of land, or combination thereof under the Quimby Act and City Municipal Code Chapter 18.30. The average Quimby in-lieu fee is approximately \$8,300 per single-family lot.
3. According to the City's General Plan, the goal is to provide 5.0 acres of neighborhood parks and community for every 1,000 residents.
4. Based on the District's current population and existing park acres, the District's existing level of service is 3.56 acres of developed parks for every 1,000 residents.
5. Consistent with the Act's nexus requirements, this Nexus Study demonstrates a reasonable relationship between new development, the amount of the proposed fee, and parks and recreational facilities funded by the fee.
6. The District may approve, and the City may adopt the fees in Figure 1 at or below the maximum levels determined by this Nexus Study. If the District and City choose to adopt lower fees, the adopted fee for each land use category must be reduced by the same percentage.

FIGURE 1 – MAXIMUM PARK IMPACT FEE SCHEDULE

Land Use Category	Unit ¹	Maximum Park Impact Fee ²
Single-Family Housing	DU	\$6,983
Multi-Family Housing	DU	\$4,914
Mobile Homes	DU	\$4,326
Accessory Dwelling Unit	See Note 3	
Retail / Commercial	BSQFT	\$0.35
Office	BSQFT	\$0.55
Industrial	BSQFT	\$0.24

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² See Figures 8 and 13.

³ Pursuant to Govt. Code § 65852.2(f)(3)(A), the park impact fee for an accessory dwelling unit shall imposed proportionately in relation to the square footage of the primary dwelling unit. Accessory dwelling units less than 750 square feet of living area are exempt.

SUMMARY OF KEY RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following key recommendations are presented:

1. The park impact fee should be collected from new development not subject to the City Municipal Code Chapter 18.30.
2. The cost estimates presented in this Nexus Study are in January 2021 dollars. The park impact fee should be adjusted automatically without further action by the District Board or the City Council on the first day of each fiscal year by the previous calendar percentage change in the Engineering News-Record Construction Cost Index (20-City Average) or its successor publication.

EXISTING PARK FACILITIES AND LEVEL OF SERVICE STANDARDS

This Nexus Study utilizes a per capita-standard based methodology to determine the park impact fee because the need for and demand for park and recreational services is driven by its service population. Using this open-ended approach, park and recreational facility costs are reduced to a cost per capita based on the District's existing LOS standards for such facilities. This section first determines the District's LOS standard for park and recreational facilities. Then, the per capita cost for park and recreational facilities for the District is established based on their respective LOS standard and the estimated development cost per acre.

POPULATION PROJECTION

Figure 2 presents the District's current and projected population through 2040. The District's current population was determined using figures from the Ventura County Assessor's Lien Roll as of July 2020. The District's 2040 population was projected based on figures from the Southern California Association of Governments ("SCAG"), which results in an annual growth rate of 0.7, or about 210 housing units per year. As shown below, it is estimated that the District's population, as of January 2021, is approximately 72,000. It is projected that the District will grow by 10,205 residents to a household population of 82,205 by 2040.

FIGURE 2 – CURRENT AND PROJECTED DISTRICT POPULATION

Population Projection	2021	2025	2030	2035	2040	Growth 2020 thru 2040
Pleasant Valley RPD	72,000	74,038	76,666	79,387	82,205	10,205

Source: 2016-2040 RTP/SCS Final Growth Forecast by Jurisdiction; SCI Consulting Group

LEVEL OF SERVICE STANDARDS

Figure 3 below presents a summary of the District’s existing and master plan level of service standards for developed parks and trails.

FIGURE 3 – LEVEL OF SERVICE STANDARDS

Type of Park	Existing Facilities	Level of Service ("LOS") Standard per 1,000 residents		
		District Master Plan	Existing	Nexus Study
	<u>Acres</u>	<u>(Acres per 1,000 Residents)</u>		
Developed Parks	256.05	5.00	3.56	3.56
	<u>Miles</u>	<u>(Miles per 1,000 Residents)</u>		
Developed Trails	2.00	NA	0.03	0.03

Source: Pleasant Valley Recreation and Park District

DEVELOPED PARKS

According to the City’s General Plan, neighborhood parks are typically a combination of playground and park designed primarily for non-supervised, non-organized recreational activities. They are typically 2 – 10 acres in size. Community parks, ranging from 10 acres to 100 acres in size, are designed for organized groups or team sports while also providing facilities for individual and family activities.

The District has a total of twenty-one developed neighborhood parks and seven developed community parks totaling 256.05 acres, or 3.56 acres for every 1,000 residents. However, the City’s General Plan standard for developed parks is 5.0 acres per 1,000 residents. Therefore, to accommodate the anticipated population growth of 10,205 new residents by 2040, an additional 36.33 acres of developed park area will be required in order to maintain its existing level of service and 140.28 additional acres needed to achieve the 5 acres per 1,000 resident standard.

DEVELOPED TRAILS

The District owns and maintains 2.00 miles of trails (or 0.03 acres for every 1,000 residents) within the District. It is the District’s intention to maintain its existing level of service of trails. Therefore, to accommodate the anticipated population growth of 10,205 new residents by 2040, 0.29 miles of developed trails will be required to maintain its existing service level.

To achieve the General Plan goal, the District will need to fund existing development share of needed parks and any other improvements not identified with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

PER CAPITA COST COMPONENTS

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of park and recreational facilities attributable to the new development on which the fee is imposed. This section presents the calculation of the total cost per capita for developed parks based on the District's existing level of service for such facilities.

PARK DEVELOPMENT COST PER CAPITA

Figure 3 below calculates the per capita cost of developing new parks in the District. As presented, the 3.56 acres per 1,000 population existing standard is multiplied by the estimated average per acre cost for park development to arrive at a per capita cost. The average park development cost per acre shown represents the weighted average construction cost per acre (in 2021 dollars) for neighborhood and community parks. Besides those listed for typical parks in Appendix A, other facilities, such as community use facilities and trails, are included as separate cost components.

FIGURE 3 – PARK DEVELOPMENT COST PER CAPITA

Cost Component	Acres per 1,000 Population ¹	Acres per Capita ¹	Average Development Cost per Acre ²	Cost per Capita
Calc	a	b = a / 1,000	c	d = b * c
Developed Parks	3.56	0.00356	\$455,500	\$1,621.58

Source: Pleasant Valley Recreation and Park District

Notes:

¹ Based on District's existing level of service.

² See Appendix A.

TRAIL DEVELOPMENT COST PER CAPITA

Figure 5 calculates the per capita cost of developing paved trails in the District.

FIGURE 5 – TRAIL DEVELOPMENT COST PER CAPITA

Cost Component	Miles per 1,000 Population ¹	Miles per Capita ¹	Average Development Cost per Mile ²	Cost per Capita
	Calc a	b = a / 1,000	c	d = b * c
Trails	0.03	0.00003	\$300,000	\$8.40

Source: Pleasant Valley Recreation and Park District; SCI Consulting Group

Notes:

¹ Based on the District's existing level of service for trails.

² Cost estimate assumes a 10 ft. wide asphalt trail.

COMMUNITY USE FACILITIES COSTS PER CAPITA

The residents of the District currently have the use of six community use facilities. As shown in the figure below, the District's six community use facilities provide 40,592 square feet of useable community use space to the District's service population. Therefore, the existing level of service ("LOS") for community use facilities is 563.8 square feet per 1,000 residents.

FIGURE 4 – COMMUNITY USE FACILITIES LEVEL OF SERVICE

Facility	Existing Space (BSQFT)	Current Population ¹	Existing Sq. Ft. Per 1,000 Population
	Calc a	b	c = (a * b) / 1,000
Community Center	17,815	72,000	247.4
Senior Center	3,974	72,000	55.2
Freedom Center	6,638	72,000	92.2
Freedom Gymnasium	10,065	72,000	139.8
Nature Center	1,200	72,000	16.7
Dos Caminos Center	900	72,000	12.5
Total Community Use Facilities	40,592		563.8

Source: Pleasant Valley Recreation and Park District

Notes:

¹ See Figure 3.

The District is planning a 30,728 square foot expansion of the District's community center. The estimated construction cost in 2021 dollars for the combined project is over \$34 million. Based on the District's architect's recent cost estimates, the construction cost of \$1,119 per square foot, the cost of a new community center to serve new development is \$630.89 per capita, shown below. The construction cost estimate for the project by LPA is provided in Appendix A.

FIGURE 5 – COMMUNITY USE FACILITIES COST PER CAPITA

Cost Component	LOS Standard ¹	Estimated Cost	
		Per Sq. Ft. ²	Cost per Capita
Calc	a	b	c = (a * b) / 1,000
Community Center	563.83 sq. ft. per 1,000 pop.	\$1,119	\$630.89

Notes:

¹ See Figure 4.

² See Appendix A for cost details.

The District will need to fund existing development share of these improvements and any other improvements not currently identified with other funding sources. Other potential sources of funds include, but are not limited to, Quimby In-Lieu fees, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

DETERMINATION OF THE RESIDENTIAL PARK IMPACT FEE

This section presents the calculation of the total cost per capita for parks and recreational facilities. The total cost per capita for each is then applied to three residential land use categories in proportion to the demand they create as measured by their respective dwelling unit occupancy factor.

PARK IMPACT FEE COST COMPONENTS

The figure below summarizes the per capita cost components from the previous section and includes an additional four percent for the park impact fee program administration. The fee program administrative cost component is designed to recover the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act. As shown, the total per capita cost is \$2,351.30.

FIGURE 6 – PARK IMPACT FEE COST COMPONENTS

Cost Component	Per Capita Cost
Park Development	\$1,621.58
Trail Development	\$8.40
Community Use Facilities	\$630.89
Fee Program Administration (4%) ¹	\$90.43
Total Cost per Capita	\$2,351.30

Notes:

¹ Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

RESIDENTIAL LAND USE CATEGORIES

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since the demand for / need for park and recreational services is inherently driven by service population and since different residential land uses have varying household occupancies, the residential park impact fee is expressed on a per dwelling unit basis based on their respective dwelling unit occupancy factor for three residential land uses.

This Nexus Study also incorporates the addition of another residential unit to a single-family parcel as a fourth category labeled as “Accessory Dwelling Unit.”

For the purpose of this fee program, a “dwelling unit” means one or more rooms in a building or structure or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities.

The four residential fee categories are as follows:

- **“Single-Family Housing”** means detached or attached one-family dwelling units.
- **“Multi-Family Housing”** means buildings or structures designed for two or more families for living or sleeping purposes and having kitchen and bath facilities for each family.
- **“Mobile Home”** means a development area for residential occupancy in vehicles that require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle.
- **“Accessory Dwelling Unit”** means a dwelling unit, or “granny flat,” either a detached or attached dwelling unit, which provides complete, independent living facilities for one or more persons with provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary residence.

DWELLING UNIT OCCUPANCY FACTOR

Figure 7 below presents the calculation of the dwelling unit occupancy factor for the three residential land uses. The calculation is based on information from the 2015-2019 *American Community Survey 5-Year Estimate* from the 2010 U.S. Census for the Camarillo Census-County Subdivision, which is found to be representative of the boundaries of the District.

FIGURE 7 – DWELLING UNIT OCCUPANCY FACTOR

Land Use Categories	Occupied Dwelling Units		Total Number of Occupants	Dwelling Unit Occupancy Factor
	Calc	a	b	c = a / b
Single-Family Housing		19,263	57,115	2.97
Multi-Family Housing		4,579	9,581	2.09
Mobile Homes		885	1,629	1.84
Average (2010 Census)		24,727	68,325	2.76

Source: 2010 U.S. Census for the Camarillo CCD.

RESIDENTIAL PARK IMPACT FEE DETERMINATION

Figure 8 below presents the calculation of the maximum park impact fee. As shown, the per dwelling unit fees for three residential land uses are determined by multiplying the total cost per capita by their respective dwelling unit occupancy factor.

Pursuant to 65852.2(f)(3)(A), the park impact fee for an accessory dwelling unit of 750 square feet or more must be charged proportionately in relation to the square footage of the primary dwelling unit. For example, the calculation of the maximum park impact fee for the construction of a 750 square foot accessory dwelling unit on a single-family parcel with a 2,250 square foot single-family home would be $(750 / 2,250) * \$6,983 = \$2,327$.

The District may approve, and the City may adopt fees lower than the maximum, justified amounts shown below, provided that they are reduced by the same percentage for each land use category.

FIGURE 8 – MAXIMUM RESIDENTIAL PARK IMPACT FEE

Land Use Category	Unit	Total Cost Per Capita ¹	Dwelling Unit	Maximum Park Impact Fee ³
			Occupancy Factor ²	
Calc		a	b	c = a * b
Single-Family Housing	DU	\$2,351.30	2.97	\$6,983
Multi-Family Housing	DU	\$2,351.30	2.09	\$4,914
Mobile Homes	DU	\$2,351.30	1.84	\$4,326
Accessory Dwelling Unit				See Note 4

Notes:

¹ See Figure 6.

² See Figure 7.

³ Maximum park impact fee is rounded down to the nearest dollar.

⁴ Pursuant to Govt. Code § 65852.2(f)(3)(A), the park impact fee for an accessory dwelling unit shall imposed proportionately in relation to the square footage of the primary dwelling unit. Accessory dwelling units less than 750 square feet of living area are exempt.

NEXUS FINDINGS FOR RESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the residential park impact fee.

PURPOSE OF THE FEE

The purpose of the residential park impact fee is to fund new or expanded parks and recreational facilities to meet the new resident population's needs generated by new residential development in the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development of and/or the acquisition of new or expanded parks and recreational facilities to serve new development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 9 below.

FIGURE 9 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u>Allowable Uses</u>	<u>Prohibited Uses</u>
<ul style="list-style-type: none"> ▪ <i>The cost of new or expanded parks and recreational facilities (100%)</i> ▪ <i>The cost of new recreational facilities in <u>existing</u> parks that expand service capacity (100%)</i> ▪ <i>Park and recreational facility costs already incurred that provide growth-related capacity (100%)</i> ▪ <i>The proportional cost of park and recreational facility renovation projects that expand service capacity</i> ▪ <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> ▪ <i>Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity</i> ▪ <i>Parkland acquisition, construction of swimming pools, and purchase or lease of vehicles.</i> ▪ <i>Operational, maintenance, or repair costs</i>

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the new residents created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. Additionally, the Act ensures that fees are either expended expeditiously or refunded. These actions ensure that a development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate the need for additional park and recreational services and the corresponding need for various facilities. The need is measured in proportion to the dwelling unit occupancy factor for three residential land use categories. The District's existing standard is 3.56 improved park acres for every 1,000 residents. The District's standard for community use facilities is 563.8 building square feet per 1,000 residents. The fees' use (funding new or expanded park and recreational facilities) is therefore reasonably related to the type of project (new residential development) upon which it is imposed.

PROPORTIONALITY

The park and recreational facilities needed to serve a unit of development are based on the District's level of service standards for such facilities. The cost of new and expanded park and recreational facilities and fee program administrative costs are defined on a cost per capita basis. These per capita costs are then applied to three residential land use categories based on their respective dwelling unit occupancy factor.

The use of average dwelling unit occupancy for three residential land use categories to determine the park impact fee schedule achieves proportionality across the types of development on which the fee is imposed. In general, a single-family home will generate a higher number of persons than a multifamily unit, and as a result, will pay a higher fee. Thus, the park impact fee schedule's application to a specific project ensures a reasonable relationship between the fee and the cost of park and recreational facilities attributable to that residential development project.

DETERMINATION OF THE NONRESIDENTIAL PARK IMPACT FEE

In addition to the District residents, employees who work in the District also use and place demands upon the District's park facilities. Just as future growth in the residential population will impact park facilities, future growth in the District's employee population will also impact park facilities, and additional parks and recreational facilities are required for the future growth in employees within the District. Therefore, this section determines a park impact fee for nonresidential land uses.

RESIDENTIAL EQUIVALENT FACTOR

Employees use park and recreational facilities in a variety of ways. They participate in lunchtime activities, gym use, community center functions, before-work and after-work group functions, weekend company functions, company-sponsored sports leagues, lunchtime trail use. However, one employee is generally not considered to have the same demand for or impact upon park facilities as one resident. Therefore, this Nexus Study utilizes a residential equivalent factor, which is determined by the number of hours an employee is within the District divided by the number of hours in a year available to a full-time employee to use the District's park and recreation facilities while in the District as the ratio of the demand one employee will have on park facilities, as compared to one resident.

In general, residents of the District can use the District's park and recreation facilities year-round. Conversely, park and recreation facility use by employees in the District is generally limited to shorter periods before and after work and during lunch or break times. This time available for park usage within the District is estimated to be two hours per day, five days per week. In order to establish an employee park usage factor of equivalence with residents, each resident is assumed to be able to use parks 16 hours per day, 365 days per year. Thus, for purposes of this Nexus Study, one employee is considered to have the equivalent park facilities demand of 0.09 residents, as shown in Figure 10 below.

FIGURE 10 – RESIDENTIAL EQUIVALENT FACTOR

Total Park Hours Available per Year ¹	5,840
Hours Available to Employees per Year for Park Use ²	520
Residential Equivalent Factor	0.09

Notes:

¹ 365 days per year, 16 hours per day.

² 52 weeks per year, 5 days per week, 2 hours per day out of a 10 hour day

NONRESIDENT EMPLOYEE FACTOR

In order to isolate the impact from nonresident employees that do not live in the District, a nonresident employee factor. For the purposes of this Nexus Study, it is assumed that 75 percent of employees generated by new nonresidential development with the District will reside outside the District.

COST PER EMPLOYEE

Figure 11 below presents the calculation of the cost per employee based on the per capita cost multiplied by the residential equivalent factor and the nonresident employee factor for nonresidential land uses. As shown, the cost per nonresident employee is \$157.02, or the equivalent of 6.7% of the per capita cost for a District resident.

FIGURE 11 – COST PER EMPLOYEE

Land Use	Per Capita Costs ¹	Residential Equivalent Factor ²	Nonresident Employee Factor	Cost per Employee
Calc	a	b	c	d = a * b * c
Nonresidential	\$2,351.30	0.09	0.75	\$157.02

Notes:

¹ See Figure 6.

² See Figure 10.

NONRESIDENTIAL LAND USE CATEGORIES

As mentioned earlier, the Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since nonresidential land uses have varying employment densities, the nonresidential park impact fee is expressed on a per square footage basis based on their respective employment density for three nonresidential land use categories.

Nonresidential development means a permit for the original construction or installation of three categories of structures, including retail and commercial, office, and industrial or similar nonresidential occupancy. These categories are defined below.

- **“Retail / Commercial”** means buildings to be used for retail, general commercial, hotel/motel, private school, and similar nonresidential occupancy.
- **“Office”** means a building to be used for general business services, professional office, medical office, and similar nonresidential occupancy.

- **“Industrial”** means a building to be used for manufacturing, fabrication, assembly, storage, distribution, and similar nonresidential purposes.

The nonresidential fee shall be charged for “covered and enclosed space” within a nonresidential structure’s perimeter. Any storage areas incidental to the principal use of the development, garages, parking structures, unenclosed walkways, or utility or disposal areas shall not be subject to the fee.

NONRESIDENTIAL PARK IMPACT FEE DETERMINATION

In order to determine the nonresidential park impact fees, the cost per employee is applied to the three nonresidential land uses by their employment density to arrive at nonresidential park impact fees per square foot. The nonresidential park impact fees for retail/commercial, office, and industrial land uses are shown in Figure 12 below. The District may approve, and the City may adopt fees lower than the maximum amounts justified by this Nexus Study provided that they are reduced by the same percentage for each land use category.

FIGURE 12 – MAXIMUM NONRESIDENTIAL PARK IMPACT FEE

Nonresidential Land Use Category	Cost per Employee ¹	Employees per 1,000 Sq. Ft. ²	Maximum
			Nonresidential Park Impact Fee ³
Calc	a	b	c = a / (1,000 / b)
Retail / Commercial	\$157.02	2.25	\$0.35
Office	\$157.02	3.50	\$0.55
Industrial	\$157.02	1.50	\$0.24

Notes:

¹ See Figure 11.

² Employment density figures are based on the SCAG “Employment Density Study” dated October 31, 2001 prepared by The Natelson Company, Inc.

³ Fee is rounded to the nearest cent.

The employment density figures are based on the commonly cited Southern California Association of Government (“SCAG”) “Employment Density Study” dated October 31, 2001, prepared by The Natelson Company, Inc. All density figures are expressed in terms of the number of employees per 1,000 square feet of building area. For the purpose of this Nexus Study, these figures are considered to be representative of the employment density of future nonresidential development.

NEXUS FINDINGS FOR NONRESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the nonresidential park impact fee.

PURPOSE OF THE FEE

The purpose of the nonresidential park impact fees is to fund new or expanded parks and recreational facilities, to meet the needs of new employees created by new nonresidential development within the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development and/or acquisition of new or expanded parks and recreational facilities to serve new nonresidential development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 9.

BENEFIT RELATIONSHIP

The fee will be collected as new nonresidential development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the employees created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. Additionally, the Act ensures that fees are either expended expeditiously or refunded. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a nonresident development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently service population-driven, new nonresidential development will generate additional demand for park services and the associated need for new or expanded parks and recreational facilities. The demand is measured in proportion to the residential equivalent factor, the nonresident employee factor, and the average employment density for retail/other commercial, office, and industrial land use categories. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new nonresidential development) upon which it is imposed.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of nonresidential development is determined by dividing the cost per employee by the employment density for retail/other commercial, office, and industrial land uses.

The use of employment density to determine the nonresidential park impact fee schedule achieves proportionality across the types of nonresidential development on which the fee is imposed. In general, an office will generate a higher number of employees than an industrial facility on a square footage basis, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific nonresidential project ensures a reasonable relationship between the fee and the cost of the park and recreational facilities attributable to that nonresidential development project.

PROJECTED PARK IMPACT FEE REVENUE

Figure 13 projects park impact fee revenue through 2040. Total residential fee revenue (in 2021 dollars) is estimated by multiplying the total cost per capita by the projected resident population growth from residential projects not subject to the City’s Quimby ordinance. Note that future residential development not subject to the Quimby Act is unknown, and therefore, the projected resident growth is likely understated. The projection reflects anticipated population growth from Camino Ruiz Apartments and Lustra Apartments only. Nonresidential development is estimated by multiplying the total cost per employee by the projected number of new employees, which assumes 4,018 new housing units and a jobs-to-housing ratio of 1.5. As shown, it is projected the District will generate conservatively \$3.4 million (in 2021 dollars).

It is also important to note that the projected population growth and fee revenue are merely estimates for planning purposes. The maximum fee amounts do not depend upon the timing and level of development.

FIGURE 13 – PROJECTED PARK IMPACT FEE REVENUE

Land Use Category	Cost per Capita / Per Employee ¹		Projected Resident and Employee Growth (2040)	Projected Park Impact Fee Revenue (2020\$)
	Calc	a	b	c = a * b
Residential Development ²		\$2,351.30	1,073	\$2,522,945
Nonresidential Development ³		\$157.02	5,546	\$870,833
Total				\$3,393,778

Notes:

¹ See Figure 7 and 11.

² Based on projected new residents from the proposed Camino Ruiz Apartments and Lustra Apartments. Future development not subject to the Quimby Act is unknown and therefore, the projected resident growth is likely understated.

³ Assuming 4,018 new housing units and job-to-housing ratio of 1.5.

The fee revenue must be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the funding of new or expanded parks and recreational facilities needed to serve new residential development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act. Fee revenue may not be used to fund 1) the renovation or replacement of existing facilities and 2) operational, maintenance or repair costs.

FEE PROGRAM ADOPTION REQUIREMENTS

The following is a summary of the statutory procedural requirements for approval of the Nexus Study and proposed park impact fee program (“fee program”) by the District Board of Directors and adoption by the City Council on behalf of the District. The specific statutory procedural requirements for the adoption of the fee program may be found in the California Government Code Sections 66016, 66017, and 66018, and City Code Chapter 16.155.

It is recommended that the notice and hearing requirements be satisfied by the District and the City.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

1. The District Board of Directors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the proposed fee program.
2. At least 14 days before the meeting, the District shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least ten days before the meeting, the District shall make the Nexus Study available to the public for review.
4. At least ten days before the public hearing, a notice of the meeting’s time and place shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, the District Board shall adopt a resolution approving the Nexus Study and proposed fee program to recommend that the City Council adopt the proposed fee program on behalf of the District.

CITY OF CAMARILLO

1. The City Council shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the City shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least ten days before the meeting, the City shall make available to the public the Nexus Study for review.

4. At least ten days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, the City Council shall adopt an ordinance and resolution establishing the proposed fee program on behalf of the District.
6. The fee shall become effective 60 days after the adoption of the resolution or longer as specified by the resolution.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section summarizes the statutory requirements and general recommendations for the annual administration of the park impact fee program. The specific statutory requirements for the administration of the fee program may be found in California Govt. Code § 66000 et seq.

ACCOUNTING REQUIREMENTS

Proceeds from the park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled “*Annual Report*,” must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District shall review the Annual Report at the next regularly scheduled public meeting, not less than 15 days after the Annual Report is made available to the public. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the District for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The District Board may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any park impact fee proceeds, and every five years thereafter, the District must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended park impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make the following findings, entitled “**Five-Year Findings Report**,” with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The District shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

TRANSPARENCY REQUIREMENTS

Pursuant to AB 1483 enacted in 2019, the District must clearly post the following information on the District's website regarding the fee program:

- The current fee schedule indicated the effective date when approved by the City Council.
- Current and five previous annual accounting reports.
- Park Impact Fee Nexus Study, Final Report

ANNUAL INFLATIONARY ADJUSTMENT

The fee should be adjusted automatically without any further action by the District Board or City Council on the first day of each fiscal year by the net percentage change during the preceding calendar in the Engineering News-Record Construction Cost Index (20-City Average) or its successor publication.

FEE EXEMPTIONS

The following are exempted from payment of the fee:

- Construction of a structure owned by a governmental agency.
- Development projects for which the District has received a Quimby land dedication requirement or Quimby in-lieu fees.
- Construction of an accessory dwelling unit less than 750 square feet.

FEE CREDITS

Pursuant to the Act and recent court cases, the following circumstances must receive a fee credit:

- Demolished existing dwelling units or building square footage as part of a development project.
- If a developer dedicates land or builds specific park facilities under a turn-key agreement, the fee imposed on that development project may be adjusted to reflect a credit for the parks and recreational facilities constructed.

APPENDICES

Appendix A – Cost Estimates for Parks and Recreational Facilities

Appendix B – Inventory of District Park Facilities

Appendix C – District Map

APPENDIX A – COST ESTIMATES FOR PARK AND RECREATION FACILITIES

FIGURE 14 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS

Item	Units		Unit Cost	2021 \$
	Calc	a	b	c = a * b
Basic Park Development		5 acre	\$291,000	\$1,455,000
Parking Lots		20 stall	\$5,000	\$100,000
Soccer Field		1 each	\$17,000	\$17,000
Restroom Building		1 each	\$317,000	\$317,000
Playground Equipment - Large		1 each	\$383,000	\$383,000
Basketball Court (1/2 Court)		1 each	\$50,000	\$50,000
Shade Structure - Large (50 people)		1 each	\$97,000	\$97,000
Total Project Cost				<u>\$2,419,000</u>
Cost Per Acre (rounded)				<u>\$484,000</u>

Source: Pleasant Valley RPD and SCI Consulting Group

FIGURE 15 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS

Item	Units		Unit Cost	2021 \$
	Calc	a	b	c = a * b
Basic Park Development	20	acre	\$230,000	\$4,600,000
Playground Equipment - Small	2	each	\$194,000	\$388,000
Playground Equipment - Large	1	each	\$383,000	\$383,000
Soccer Field	2	each	\$17,000	\$34,000
Youth Baseball / Softball Fields	3	each	\$67,000	\$201,000
Tennis Court with Fence (Set of 2)	4	each	\$108,000	\$432,000
Sports Lighting	1	each	\$43,000	\$43,000
Basketball Court (1/2 Court)	3	each	\$50,000	\$150,000
Shade Structure - Large (50 people)	2	each	\$99,000	\$198,000
Shade Structure - Small (25 people)	2	each	\$51,000	\$102,000
Restroom Building	4	each	\$317,000	\$1,268,000
Parking Lots	150	stall	\$5,000	\$750,000
Total Project Cost				<u>\$8,549,000</u>
Cost Per Acre (rounded)				<u>\$427,000</u>

Source: Pleasant Valley RPD and SCI Consulting Group

FIGURE 16 – COST ESTIMATE FOR COMMUNITY CENTER PROJECT

Item	2021 \$
Direct Costs	\$24,662,697
Indirect / Soft Costs (35%)	\$8,632,038
FF&E (\$35/SF)	<u>\$1,075,480</u>
Total Project Cost	<u>\$34,370,215</u>
Total Building Square Footage	30,728
Total Cost Per Building Sq. Ft. (rounded)	\$1,119

Source: LPA ROM Construction Budget Estimate Option D.1,
September 9, 2019

APPENDIX B – DISTRICT PARK INVENTORY

FIGURE 17 – DISTRICT PARK INVENTORY

Name of Park / Area	Type of Park	Improved Acres
Adolfo Park	Neighborhood	3.00
Arneill Ranch Park	Neighborhood	5.00
Birchview Park	Neighborhood	0.70
Bob Kildee Community Park	Community	13.00
Calleguas Creek Park	Neighborhood	3.00
Camarillo Oak Grove Park	Community	24.55
Carmenita Park	Neighborhood	1.00
Charter Oak Park	Neighborhood	5.70
Community Center Park	Community	12.90
Dos Caminos Park	Neighborhood	4.40
Encanto Park	Neighborhood	3.00
Foothill Park	Neighborhood	2.30
Freedom Park	Community	33.90
Heritage Park	Neighborhood	9.00
Las Posas Equestrian Park	Neighborhood	2.00
Laurelwood Park	Neighborhood	1.50
Lokker Park	Neighborhood	7.00
Mel Vincent Park	Neighborhood	5.00
Mission Oaks Park	Community	20.20
Nancy Bush Park	Neighborhood	3.40
Pitts Ranch Park	Neighborhood	10.00
Pleasant Valley Fields	Community	55.00
Quito Park	Neighborhood	5.00
Springville Park	Neighborhood	5.00
Trailside Park	Neighborhood	0.50
Valle Lindo Park	Community	10.00
Woodcreek Park	Neighborhood	5.00
Woodside Park	Neighborhood	5.00
Total Parks		256.05

APPENDIX C – DISTRICT MAP AND FEE PROGRAM AREA



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**RESOLUTION NO. 673
OF THE BOARD OF DIRECTORS
OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT
APPROVING THE PLEASANT VALLEY RECREATION AND PARK DISTRICT
PARK IMPACT FEE NEXUS STUDY AND REQUESTING THAT THE CAMARILLO
CITY COUNCIL APPROVE AND IMPLEMENT THE PROPOSED PARK IMPACT
FEE ON BEHALF OF THE DISTRICT**

WHEREAS, Government Code Section 66477 (the “Quimby Act”) and City Municipal Code Chapter 18.30 (“Quimby Ordinance”), authorizes a City of Camarillo (“City”) on behalf of the Pleasant Valley Recreation and Park District (“District”) to require the dedication of land or impose a requirement of the payment of fees in lieu thereof, or a combination of both, for park or recreational purposes as a condition to the approval of a tentative map or parcel map; and

WHEREAS, the Quimby Act and the City’s Quimby Ordinance do not apply to new construction existing residential lots, new minor subdivisions that do not seek building permits within four years of receiving parcel map approval, and non-residential development projects; and

WHEREAS, residents who will occupy future residential units that are not subject to the City’s Quimby Ordinance will create demand for the District’s park and recreational facilities; and

WHEREAS, nonresident employees who will work in future non-residential projects will impact the District’s park and recreational facilities, but to a lesser extent as new residents; and

WHEREAS, it is fair and equitable for all new development to pay its fair share the cost of new and expanded parks, recreational facilities, and trails; and

WHEREAS, AB 1600 was adopted and codified in California Government Code Section 66000, allowing the establishing, increasing, or imposing of a development impact fee as a condition of approval where the purpose and use of the fee were identified, and reasonable relationship to the development project was demonstrated; and

WHEREAS, the District Board of Directors (“District Board”) desires for the City establish, impose and collect a development impact fee on behalf of the District on new development not subject to the City’s Quimby Ordinance for the purpose of funding attributable new and expanded park, recreational facilities, and trail development costs; and

WHEREAS, the District Board has received and considered the Park Impact Fee Nexus Study prepared by SCI Consulting Group dated April 2021 Final Report (“Nexus Study”) that provides the required information and findings to establish a new park impact fee program imposed by the City on behalf of the District.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

- 1) The Board hereby receives and approves the Nexus Study dated April 2021 Final Report by SCI Consulting Group.
- 2) Prior to the adoption of this Resolution, the Board conducted a public hearing at which oral and written presentations were made as part of the Board's regularly scheduled March 5, 2021 meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, has been published twice in a newspaper in accordance with Government Code sections 66004, 66018, and 6062, subdivision (a). Additionally, at least ten days prior to the meeting, the District made available to the public data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to the Resolution by way of such public meeting, the Board received the Nexus Study attached as Exhibit A, which formed the basis for the action taken pursuant to this Resolution.
- 3) After considering the Nexus Study, this Resolution, and after considering the testimony received at this public hearing, the District Board, hereby makes the following findings:
 - a) The Park Impact Fee program and Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are for the purpose of funding the cost of park and recreational facilities and trail development attributable to new development not subject to the City's Quimby Ordinance; and
 - b) The Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution will be used to expand the District's parks, recreation facilities, and trails to serve new development not subject to the City's Quimby Ordinance; and
 - c) The uses of the Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue from the development projects will be used to expand the District's parks, recreation facilities, and trails to meet the additional demand generated by new development projects not subject to the City's Quimby Ordinance; and
 - d) The Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution bear a reasonable relationship to the need for parks, recreation facilities, and trails in that each development project will create an additional need for the District's park and recreational services and a corresponding need for new or expanded parks, recreation facilities, and developed trails. The fee will be imposed on different types of development projects not subject to the City's Quimby Ordinance in proportion to the additional service population generated by new development projects; and
 - e) The Nexus Study demonstrates that there is a reasonable relationship between the amount of the Park Impact Fee and the cost of park and recreational facilities, trail

development attributable to the development on which the fee is imposed in that the costs are based upon the District's existing level of service for such facilities and applied proportionately to land use categories in proportion to the need they create for new or expanded parks, recreation facilities, and trails.

- 4) The District Board finds pursuant to the California Environmental Quality Act ("CEQA"), this action is not a "project" because the Resolution provides a mechanism for funding park development and recreation facilities construction but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
- 5) The District Board does hereby approve the following Park Impact Fees on new development not subject to the City Quimby Ordinance and which shall be collected upon issuance of a building permit:

<u>Residential Categories</u>	<u>Park Impact Fees (per dwelling unit)</u>
Single-Family Housing	\$6,983
Multi-Family Housing	\$4,914
Mobile Home	\$4,326
Accessory Dwelling Unit	Exempt
<u>Non-Residential Categories</u>	<u>Park Impact Fees (per building sq. ft.)</u>
Retail / Commercial	\$0.35
Office	\$0.55
Industrial	\$0.24

- 6) The District Board does hereby approve and request that the Park Impact Fees be adjusted automatically without further action by the District Board or the City Council on the first day of each fiscal year by the previous calendar percentage change in the Engineering News-Record Construction Cost Index (20-City Average) or its successor publication.
- 7) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

BE IT FURTHER RESOLVED that by the District Board formally requests that the Camarillo City Council adopt and implement this approved Park Impact Fees on behalf of the District with the District agreeing to be responsible for the proper accounting for and expenditure of said moneys and further agreeing to hold the City harmless from and to defend it from any action, claim or damages related to said fees, including any challenge to the validity of or use thereof.

PASSED AND ADOPTED by the Board of Directors of the Pleasant Valley Recreation and Park District, at a special meeting held on the 12th of May, Two-thousand and Twenty-One, by the following vote of said Board:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Chairman, Board of Directors
Pleasant Valley Recreation & Park District

Secretary, Board of Directors
Pleasant Valley Recreation & Park District

Pleasant Valley Recreation & Park District

FY2021-2022 Budget

Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5110	Tax Apport - Cur Year Secured	\$ (6,646,617.87)	\$ (6,481,869.00)	\$ (7,112,192.00)	\$ (7,301,920.00)
5120	Tax Apport - Cur Year Unsec	\$ (119,602.19)	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (59,155.18)	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (6,461.99)	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (902.59)	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (101,107.97)	\$ -	\$ -	\$ -
5230	HOPTR	\$ (45,412.27)	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (103.08)	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (88,902.77)	\$ (20,635.00)	\$ (14,928.00)	\$ (14,928.00)
5320	MBS Interest Earnings	\$ 533.67	\$ -	\$ -	\$ -
5460	Dividends - CAPRI Prior Years	\$ (11,709.00)	\$ -	\$ -	\$ -
5465	Hill Fire 2018	\$ (149,919.63)	\$ (219,884.00)	\$ -	\$ -
5506	Park Patrol Citations	\$ (3,842.95)	\$ (1,900.00)	\$ (2,200.00)	\$ (2,200.00)
5510	Contract Classes-Public Fees	\$ (143,251.67)	\$ (41,698.00)	\$ (68,380.00)	\$ (68,380.00)
5511	Public Fees	\$ (230,780.35)	\$ (20,000.00)	\$ (244,121.00)	\$ (244,121.00)
5520	Public Fees-Entry Fees	\$ (28,076.76)	\$ (2,000.00)	\$ (25,840.00)	\$ (25,840.00)
5525	Vending Concessions	\$ (2,525.50)	\$ -	\$ (2,500.00)	\$ (2,500.00)
5530	Rental	\$ (319,257.10)	\$ (100,900.00)	\$ (261,412.00)	\$ (261,412.00)
5535	Cell Tower Revenue	\$ (94,725.79)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)
5540	Parking Fees	\$ (9,455.71)	\$ (6,261.00)	\$ (7,012.00)	\$ (7,012.00)
5550	Dues	\$ 50.00	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ (25,010.00)	\$ -	\$ (10,000.00)	\$ (10,000.00)
5558	Sponsorships/Donations	\$ (4,950.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
5563	Staffing Cost Recovery	\$ (21,966.06)	\$ (7,500.00)	\$ (29,110.00)	\$ (29,110.00)
5564	Special Event Permits	\$ (403.00)	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ 11,561.08	\$ -	\$ -	\$ -
5566	Security Services Recovery	\$ (2,250.00)	\$ -	\$ -	\$ -
5570	Contributions	\$ (94,777.00)	\$ (36,000.00)	\$ (72,000.00)	\$ (72,000.00)
5573	Grants	\$ (3,024.65)	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (65,285.52)	\$ (20,082.00)	\$ (54,880.00)	\$ (54,880.00)
5576	Credit Card Processing Fee	\$ (726.03)	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (146.00)	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,958.60)	\$ (800.00)	\$ (2,700.00)	\$ (2,700.00)
5590	CARES ACT Reimb SUI	\$ (8,978.00)	\$ -	\$ -	\$ -
5600	Reimbursement - ROPS	\$ (309,187.20)	\$ (313,000.00)	\$ (125,000.00)	\$ (125,000.00)
5605	Reimb-Needs Assessment/LPA	\$ (75,482.17)	\$ -	\$ -	\$ -
Revenue		\$ (8,664,809.85)	\$ (7,364,233.00)	\$ (8,124,979.00)	\$ (8,314,707.00)
Personnel					
6100	Full Time Salaries	\$ 2,343,327.06	\$ 2,331,694.00	\$ 2,351,188.00	\$ 2,454,232.00
6101	Overtime Salaries	\$ 25,536.88	\$ 15,490.00	\$ 23,594.00	\$ 23,594.00
6105	Car Allowance	\$ 10,799.62	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00
6108	Cell Phone Allowance	\$ 16,563.00	\$ 14,610.00	\$ 13,560.00	\$ 14,640.00
6110	Part-Time Salaries	\$ 417,890.34	\$ 232,516.00	\$ 479,525.00	\$ 479,525.00
6120	Retirement	\$ 384,984.81	\$ 404,671.00	\$ 410,040.00	\$ 428,554.00
6121	457 Pension	\$ 6,870.68	\$ 7,445.00	\$ 7,000.00	\$ 7,000.00
6125	Deferred Compensation	\$ -	\$ 4,615.00	\$ 4,752.00	\$ 4,752.00
6130	Employee Insurance	\$ 239,112.65	\$ 303,622.00	\$ 313,242.00	\$ 336,993.00
6131	Med Ins.- Board/Retirees	\$ (264.30)	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 177,907.82	\$ 141,014.00	\$ 175,468.00	\$ 187,751.00
6150	Unemployment Insurance	\$ 9,611.00	\$ 53,400.00	\$ 40,000.00	\$ 40,000.00
6160	Loan - Pension Obligation	\$ 11,848.86	\$ 256,742.00	\$ 264,218.00	\$ 264,218.00
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ 349,318.00	\$ 434,065.00	\$ 516,970.00	\$ 516,970.00
Personnel		\$ 3,993,506.42	\$ 4,210,684.00	\$ 4,610,357.00	\$ 4,769,029.00
Services and Supplies					
6210	Telephone/Internet	\$ 18,170.82	\$ 16,596.00	\$ 21,008.00	\$ 21,008.00
6220	Internet Services	\$ 35,879.07	\$ 27,135.00	\$ 36,862.00	\$ 36,862.00
6230	IT Infrastructure	\$ 1,068.20	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6240	Computer Hardware/Software	\$ 12,096.85	\$ 10,040.00	\$ 12,050.00	\$ 12,050.00
6310	Pool Chemicals	\$ 2,902.82	\$ 7,250.00	\$ 8,250.00	\$ 8,250.00
6320	Janitorial Supplies	\$ 31,568.10	\$ 52,400.00	\$ 48,408.00	\$ 48,408.00
6321	COVID - Supplies	\$ 42,996.73	\$ 5,100.00	\$ 5,600.00	\$ 5,600.00
6322	COVID-Camp	\$ 34.23	\$ -	\$ -	\$ -

Pleasant Valley Recreation & Park District

FY2021-2022 Budget

Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
6330	Kitchen Supplies	\$ 352.26	\$ -	\$ 1,250.00	\$ 1,250.00
6340	Food Supplies	\$ 2,624.88	\$ -	\$ 14,745.00	\$ 14,745.00
6350	Water Maint & Service	\$ 1,079.82	\$ 1,239.00	\$ 1,265.00	\$ 1,265.00
6360	Laundry/Wash Service	\$ 181.00	\$ 480.00	\$ 1,130.00	\$ 1,130.00
6380	Medical Supplies	\$ 192.34	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 142,201.00	\$ 209,311.00	\$ 228,892.00	\$ 228,892.00
6500	Equipment Maintenance	\$ -	\$ -	\$ 900.00	\$ 900.00
6510	Fuel	\$ 44,813.46	\$ 50,400.00	\$ 51,600.00	\$ 51,600.00
6520	Vehicle Maintenance	\$ 20,633.93	\$ 34,400.00	\$ 35,400.00	\$ 35,400.00
6610	Building Repair	\$ 72,627.96	\$ 83,000.00	\$ 88,000.00	\$ 88,000.00
6620	HVAC	\$ 2,382.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00
6630	Playground Maintenance	\$ 21,333.27	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6640	Hill Fire 2018	\$ 368,974.05	\$ -	\$ -	\$ -
6705	Turf Removal	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
6710	Grounds Maintenance	\$ 76,655.81	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00
6719	Tree Care	\$ 27,972.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6725	Park Signage (Branding)	\$ 6,895.75	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 820.00	\$ 3,000.00	\$ 2,520.00	\$ 2,520.00
6740	Rubbish & Refuse	\$ 74,832.28	\$ 77,006.00	\$ 79,346.00	\$ 79,346.00
6750	Vandalism/Theft	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
6810	Memberships	\$ 12,977.89	\$ 13,696.00	\$ 14,435.00	\$ 14,435.00
6910	Office Supplies	\$ 15,357.50	\$ 15,885.00	\$ 13,709.00	\$ 13,709.00
6920	Postage Expense	\$ 12,535.66	\$ 2,250.00	\$ 12,700.00	\$ 12,700.00
6930	Advertising Expense	\$ 2,865.90	\$ 6,240.00	\$ 2,490.00	\$ 2,490.00
6940	Printing Charges	\$ 12,912.67	\$ 13,338.00	\$ 14,123.00	\$ 14,123.00
6950	ActiveNet Charges	\$ 40,734.09	\$ 52,542.00	\$ 47,732.00	\$ 47,732.00
6960	Approp Redev/Collection Fees	\$ 541,195.76	\$ 481,576.00	\$ 545,454.00	\$ 545,454.00
6980	Minor Furn Fixture & Equip	\$ 1,122.61	\$ 1,134.00	\$ 1,137.00	\$ 1,137.00
6990	Comp Hardware/Software Exp	\$ 14.99	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 1,275.00	\$ 2,060.00	\$ 2,640.00	\$ 2,640.00
7020	Fire & Safety Insp Fees	\$ 3,311.95	\$ 2,975.00	\$ 4,150.00	\$ 4,150.00
7030	Permit & Licensing Fees	\$ 3,911.07	\$ 3,650.00	\$ 6,350.00	\$ 6,350.00
7040	State License Fee	\$ 852.50	\$ 800.00	\$ 1,000.00	\$ 1,000.00
7100	Professional Services	\$ 3,384.13	\$ 7,000.00	\$ 68,224.00	\$ 67,000.00
7110	Legal Services	\$ 92,445.94	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
7115	Typeset and Print Services	\$ 27,804.57	\$ -	\$ 24,300.00	\$ 24,300.00
7120	Instructor Services	\$ 92,938.95	\$ 57,138.00	\$ 69,303.00	\$ 69,303.00
7125	PERS Admin Fees	\$ 2,048.02	\$ 2,110.00	\$ 2,128.00	\$ 2,128.00
7130	Audit Services	\$ 14,260.00	\$ 20,175.00	\$ 20,275.00	\$ 20,275.00
7140	Medical & Health Svcs (HR)	\$ 4,402.50	\$ 4,000.00	\$ 11,170.00	\$ 11,170.00
7150	Security Services	\$ 5,289.96	\$ 3,200.00	\$ 4,647.00	\$ 4,647.00
7160	Entertainment Services	\$ 420.00	\$ 1,000.00	\$ 6,400.00	\$ 6,400.00
7180	Business Services	\$ 70,310.14	\$ 88,614.00	\$ 75,160.00	\$ 75,160.00
7185	Conversion Adjustment	\$ (52,050.17)	\$ -	\$ -	\$ -
7190	Umpire/Referee Services	\$ 919.00	\$ -	\$ 1,500.00	\$ 1,500.00
7210	Subscriptions	\$ 1,748.77	\$ 3,524.00	\$ 3,723.00	\$ 3,723.00
7310	Rents & Leases - Equip	\$ 19,472.96	\$ 11,200.00	\$ 31,500.00	\$ 31,500.00
7320	Bldg/Field Leases & Rental	\$ 60.00	\$ -	\$ 60.00	\$ 60.00
7410	Event Supplies	\$ 3,986.39	\$ 780.00	\$ 1,830.00	\$ 1,830.00
7420	Supplies	\$ 10,035.57	\$ -	\$ 9,900.00	\$ 9,900.00
7430	Bingo Supplies	\$ 5,748.58	\$ 600.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 4,106.08	\$ 1,000.00	\$ 6,000.00	\$ 6,000.00
7450	Arts and Craft Supplies	\$ 587.13	\$ -	\$ 3,375.00	\$ 3,375.00
7460	Training Supplies	\$ 764.36	\$ 1,600.00	\$ 1,800.00	\$ 1,800.00
7500	Small Tools	\$ 3,134.18	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
7510	Safety Supplies	\$ 4,493.40	\$ 1,260.00	\$ 2,550.00	\$ 2,550.00
7610	Uniform Allowance	\$ 8,513.98	\$ 3,250.00	\$ 10,070.00	\$ 11,070.00
7620	Safety Clothing	\$ 2,439.24	\$ 4,544.00	\$ 4,764.00	\$ 4,764.00
7700	Transportation and Travel	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
7710	Conference&Seminar Staff	\$ 18,717.06	\$ 7,564.00	\$ 24,896.00	\$ 24,896.00
7715	Conference&Seminar Board	\$ 545.00	\$ 2,575.00	\$ 4,450.00	\$ 4,450.00
7720	Conference&Seminar Travel Exp	\$ 6,075.56	\$ 2,071.00	\$ 14,718.00	\$ 14,718.00
7725	Out of Town Travel Board	\$ 846.72	\$ 3,231.00	\$ 2,420.00	\$ 2,420.00
7730	Private Vehicle Mileage	\$ 1,101.70	\$ 1,684.00	\$ 2,392.00	\$ 2,392.00
7750	Buses/Excursions	\$ 4,336.94	\$ -	\$ 17,400.00	\$ 17,400.00
7760	Tuition/Book Reimbursement	\$ 1,268.75	\$ -	\$ -	\$ -

Pleasant Valley Recreation & Park District

FY2021-2022 Budget

Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
7810	Utilities - Gas	\$ 21,381.07	\$ 29,715.00	\$ 30,414.00	\$ 30,414.00
7820	Utilities - Water	\$ 722,082.86	\$ 865,373.00	\$ 899,999.00	\$ 899,999.00
7830	Utilities - Electric	\$ 163,120.77	\$ 170,000.00	\$ 190,000.00	\$ 190,000.00
7840	Airport Assessment Exp	\$ 14,235.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
7910	Awards and Certificates	\$ 12,666.67	\$ 2,610.00	\$ 15,406.00	\$ 15,406.00
7920	Meals for Staff Training	\$ 2,464.80	\$ 3,560.00	\$ 3,500.00	\$ 3,500.00
7930	Employee Morale	\$ 1,170.72	\$ -	\$ -	\$ 3,000.00
7950	COP Debt - PV Fields	\$ 235,099.74	\$ 229,760.00	\$ 223,760.00	\$ 223,760.00
7970	Reserve Vehicle Fleet	\$ 10,000.00	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
7973	Reserve Dry Period	\$ 90,000.00	\$ -	\$ 36,645.00	\$ 36,645.00
7975	Reserve Repair/Oper/Admin	\$ 20,000.00	\$ 150,000.00	\$ 65,000.00	\$ 65,000.00
8112	Admin Fee/CC Refund 2020	\$ 97,473.32	\$ 12,000.00	\$ -	\$ -
Services and Supplies		\$ 3,413,206.58	\$ 3,146,181.00	\$ 3,495,465.00	\$ 3,498,241.00
Capital					
8400	Capital	\$ -	\$ -	\$ 448,880.00	\$ 668,880.00
8420	Equip/Facility Replacement	\$ 33,880.88	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
8422	Sr/Community Rec Facility	\$ 7,270.00	\$ -	\$ -	\$ -
8456	Mtr Enclosur-Encnt,Fhill,Adolf	\$ 7,872.15	\$ -	\$ -	\$ -
8458	Pitts Ranch Park Pavilion	\$ 29,256.49	\$ -	\$ -	\$ -
8463	LPA Architects-CC/Gym/Sr Ctr	\$ 50,760.16	\$ -	\$ -	\$ -
8464	Arneill Ranch Park Renovation	\$ 30,779.13	\$ -	\$ -	\$ -
8465	Lamps/Pole Replacement at M.O.	\$ 12,538.62	\$ -	\$ -	\$ -
8466	L.E.D. Light SpringvilleTennis	\$ 16,845.63	\$ -	\$ -	\$ -
8467	Charter Oaks Irrigation-Trees	\$ 4,360.58	\$ -	\$ -	\$ -
8468	Community Center Marquee	\$ 41,447.61	\$ 8,552.39	\$ -	\$ -
8470	PVAC Pool Heater	\$ 23,930.00	\$ -	\$ -	\$ -
8471	Cam Grove Play Equipment	\$ 33,270.80	\$ -	\$ -	\$ -
8472	Freedom Park ParkingLot&Skyway	\$ 239,671.66	\$ -	\$ -	\$ -
8473	P.V. Fields Painting II	\$ 13,690.00	\$ -	\$ -	\$ -
8474	Switches and Servers	\$ -	\$ 30,772.00	\$ -	\$ -
8475	Turf Grinder	\$ -	\$ 15,000.00	\$ -	\$ -
8476	Pitts Ranch BB Crt Repaint	\$ -	\$ 8,000.00	\$ -	\$ -
8477	PV Fields Painting West End	\$ -	\$ 15,000.00	\$ -	\$ -
8479	Inflatable System	\$ -	\$ 5,500.00	\$ -	\$ -
8481	HVAC Administration Bldg	\$ -	\$ 14,520.00	\$ -	\$ -
8482	HVAC for Room #6	\$ -	\$ 11,965.00	\$ -	\$ -
Capital		\$ 545,573.71	\$ 139,309.39	\$ 483,880.00	\$ 703,880.00
Revenue Total		\$ (8,664,809.85)	\$ (7,364,233.00)	\$ (8,124,979.00)	\$ (8,314,707.00)
Expense Total		\$ 7,406,713.00	\$ 7,356,865.00	\$ 8,105,822.00	\$ 8,267,270.00
Grand Total		\$ (1,258,096.85)	\$ (7,368.00)	\$ (19,157.00)	\$ (47,437.00)
Expense and Capital		\$ 7,952,286.71	\$ 7,496,174.39	\$ 8,589,702.00	\$ 8,971,150.00

**Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Recreation Wrap-Up**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (142,041.67)	\$ (41,698.00)	\$ (68,380.00)	\$ (68,380.00)
5511	Public Fees	\$ (230,780.35)	\$ (20,000.00)	\$ (244,121.00)	\$ (244,121.00)
5520	Public Fees-Entry Fees	\$ (28,076.76)	\$ (2,000.00)	\$ (25,840.00)	\$ (25,840.00)
5525	Vending Concessions	\$ (2,525.50)	\$ -	\$ (2,500.00)	\$ (2,500.00)
5530	Rental	\$ (113,331.53)	\$ (32,900.00)	\$ (105,220.00)	\$ (105,220.00)
5555	Activity Guide Revenue	\$ (25,010.00)	\$ -	\$ (10,000.00)	\$ (10,000.00)
5558	Sponsorships/Donations	\$ (4,950.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
5563	Staffing Cost Recovery	\$ (20,733.06)	\$ (7,500.00)	\$ (11,110.00)	\$ (11,110.00)
5564	Special Event Permits	\$ (403.00)	\$ -	\$ -	\$ -
5570	Contributions	\$ (24,777.00)	\$ -	\$ -	\$ -
5573	Grants	\$ (24.65)	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (2,079.31)	\$ -	\$ -	\$ -
Revenue		\$ (594,732.83)	\$ (104,098.00)	\$ (468,171.00)	\$ (468,171.00)
Personnel					
6100	Full Time Salaries	\$ 538,109.92	\$ 516,076.00	\$ 496,109.00	\$ 496,109.00
6101	Overtime Salaries	\$ 3,922.71	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 4,460.00	\$ 2,310.00	\$ 2,340.00	\$ 2,340.00
6110	Part-Time Salaries	\$ 290,084.65	\$ 75,892.00	\$ 294,729.00	\$ 294,729.00
6120	Retirement	\$ 88,303.42	\$ 87,418.00	\$ 83,690.00	\$ 83,690.00
6121	457 Pension	\$ 5,824.64	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 29,885.86	\$ 32,644.00	\$ 54,518.00	\$ 54,518.00
6140	Workers Compensation	\$ 26,447.20	\$ 14,026.00	\$ 20,177.00	\$ 20,177.00
Personnel		\$ 987,038.40	\$ 728,366.00	\$ 951,563.00	\$ 951,563.00
Services and Supplies					
6321	COVID-19	\$ -	\$ -	\$ 500.00	\$ 500.00
6322	COVID-Camp	\$ 34.23	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ 352.26	\$ -	\$ 1,250.00	\$ 1,250.00
6340	Food Supplies	\$ 2,624.88	\$ -	\$ 13,745.00	\$ 13,745.00
6360	Laundry/Wash Service	\$ 181.00	\$ 300.00	\$ 950.00	\$ 950.00
6380	Medical Supplies	\$ 192.34	\$ -	\$ -	\$ -
6500	Equipment Maintenance	\$ -	\$ -	\$ 900.00	\$ 900.00
6610	Building Repair	\$ 2,250.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 602.63	\$ 125.00	\$ 145.00	\$ 145.00
6910	Office Supplies	\$ 4,088.03	\$ 550.00	\$ 2,250.00	\$ 2,250.00
6920	Postage Expense	\$ 10,403.14	\$ -	\$ 11,200.00	\$ 11,200.00
6930	Advertising Expense	\$ 1,860.90	\$ -	\$ -	\$ -
7020	Fire & Safety Insp Fees	\$ 302.36	\$ -	\$ 1,750.00	\$ 1,750.00
7030	Permit & Licensing Fees	\$ -	\$ 850.00	\$ 3,550.00	\$ 3,550.00
7100	Professional Services	\$ 2,300.00	\$ -	\$ 1,000.00	\$ 1,000.00
7115	Typeset and Print Services	\$ 27,804.57	\$ -	\$ 24,300.00	\$ 24,300.00
7120	Instructor Services	\$ 92,563.95	\$ 54,838.00	\$ 67,503.00	\$ 67,503.00
7140	Medical & Health Svcs (HR)	\$ 1,850.00	\$ -	\$ 6,250.00	\$ 6,250.00
7150	Security Services	\$ 250.00	\$ -	\$ 1,150.00	\$ 1,150.00
7160	Entertainment Services	\$ 420.00	\$ -	\$ 5,400.00	\$ 5,400.00
7180	Business Services	\$ 12,523.81	\$ 2,000.00	\$ 11,920.00	\$ 11,920.00
7190	Umpire/Referee Services	\$ 919.00	\$ -	\$ 1,500.00	\$ 1,500.00
7210	Subscriptions	\$ 436.16	\$ -	\$ 175.00	\$ 175.00
7310	Rents & Leases - Equip	\$ 9,743.41	\$ -	\$ 18,300.00	\$ 18,300.00
7320	Bldg/Field Leases & Rental	\$ 60.00	\$ -	\$ 60.00	\$ 60.00
7410	Event Supplies	\$ 646.43	\$ 360.00	\$ 1,410.00	\$ 1,410.00
7420	Supplies	\$ 10,035.57	\$ -	\$ 9,900.00	\$ 9,900.00
7430	Bingo Supplies	\$ 5,748.58	\$ 600.00	\$ 3,600.00	\$ 3,600.00
7440	Sporting Goods	\$ 1,740.37	\$ -	\$ 3,600.00	\$ 3,600.00
7450	Arts and Craft Supplies	\$ 587.13	\$ -	\$ 3,375.00	\$ 3,375.00
7460	Training Supplies	\$ 210.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7510	Safety Supplies	\$ 3,932.45	\$ 500.00	\$ 1,650.00	\$ 1,650.00
7610	Uniform Allowance	\$ 4,609.72	\$ 100.00	\$ 1,560.00	\$ 2,560.00
7700	Transportation and Travel	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
7710	Conference&Seminar Staff	\$ 8,758.73	\$ -	\$ 7,670.00	\$ 7,670.00
7720	Conference&Seminar Travel Exp	\$ 3,248.00	\$ -	\$ 4,500.00	\$ 4,500.00
7730	Private Vehicle Mileage	\$ 542.74	\$ 708.00	\$ 1,416.00	\$ 1,416.00
7750	Bus/Excursions	\$ 4,336.94	\$ -	\$ 17,400.00	\$ 17,400.00

**Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Recreation Wrap-Up**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
7910	Awards and Certificates	\$ 11,982.41	\$ 1,700.00	\$ 14,876.00	\$ 14,876.00
7930	Employee Morale	\$ 25.00	\$ -	\$ -	\$ -
8112	Sponsorship Refund 2020	\$ 61,376.01	\$ 10,860.00	\$ -	\$ -
Services and Supplies		\$ 289,542.75	\$ 74,491.00	\$ 247,255.00	\$ 248,255.00
Capital					
8400	Capital	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ -	\$ -	\$ -
8479	Inflatable System	\$ -	\$ 5,500.00	\$ -	\$ -
Capital		\$ -	\$ 5,500.00	\$ 15,000.00	\$ 15,000.00
Revenue Total		\$ (594,732.83)	\$ (104,098.00)	\$ (468,171.00)	\$ (468,171.00)
Expense Total		\$ 1,276,581.15	\$ 802,857.00	\$ 1,198,818.00	\$ 1,199,818.00
Grand Total		\$ 681,848.32	\$ 704,259.00	\$ 730,647.00	\$ 731,647.00
Expense and Capital		\$ 1,276,581.15	\$ 808,357.00	\$ 1,213,818.00	\$ 1,214,818.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
District Wide (000)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5110	Tax Apport - Cur Year Secured	\$ (6,646,617.87)	\$ (6,481,869.00)	\$ (7,112,192.00)	\$ (7,301,920.00)
5120	Tax Apport - Cur Year Unsec	\$ (119,602.19)	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (59,155.18)	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (6,461.99)	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (902.59)	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (101,107.97)	\$ -	\$ -	\$ -
5230	HOPTR	\$ (45,412.27)	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (103.08)	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (88,902.77)	\$ (20,635.00)	\$ (14,928.00)	\$ (14,928.00)
5320	MBS Interest Earnings	\$ 533.67	\$ -	\$ -	\$ -
5460	Dividends - CAPRI Prior Years	\$ (11,709.00)	\$ -	\$ -	\$ -
5530	Rental	\$ (116.00)	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (275.61)	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,723.00)	\$ (500.00)	\$ (2,400.00)	\$ (2,400.00)
5600	Reimbursement - ROPS	\$ (309,187.20)	\$ (313,000.00)	\$ (125,000.00)	\$ (125,000.00)
5900	Conversion Adjustment	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (7,391,743.05)	\$ (6,816,004.00)	\$ (7,254,520.00)	\$ (7,444,248.00)
Services and Supplies					
7950	COP Debt - PV Fields	\$ 235,099.74	\$ 229,760.00	\$ 223,760.00	\$ 223,760.00
Services and Supplies		\$ 235,099.74	\$ 229,760.00	\$ 223,760.00	\$ 223,760.00
Revenue Total		\$ (7,391,743.05)	\$ (6,816,004.00)	\$ (7,254,520.00)	\$ (7,444,248.00)
Expense Total		\$ 235,099.74	\$ 229,760.00	\$ 223,760.00	\$ 223,760.00
Grand Total		\$ (7,156,643.31)	\$ (6,586,244.00)	\$ (7,030,760.00)	\$ (7,220,488.00)

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Administrative Services	Division: Administration	Department Number: 0
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5110-5230 Apportionment Taxes	6,481,869.00	7,301,920.00
5310 Interest Apportionment Fund	20,635.00	14,928.00
5585 Incentive Income	500.00	2,400.00
5600 Reimbursement ROPS	313,000.00	125,000.00
TOTAL REVENUE	6,816,004.00	7,444,248.00
TOTAL PERSONNEL		-
7950 Lease Payment- VATP	229,760.00	223,760.00
TOTAL SERVICES/ SUPPLIES	229,760.00	223,760.00
8400 Capital Outlay		-
8420 Equip/Facility Replacement		-
TOTAL CAPITAL EXPENSES		-
TOTAL EXPENDITURES	229,760.00	223,760.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Administrative Services		Division: Administration			Department Number: 0	
	Item Description				Sub Total	Total
5110	Apportionment Taxes	2018- 2019 Actuals	\$	6,353,802.00		
		2019-2020 Actuals		6,646,617.00		
		2021 Assumed Flat		6,646,617.00		
		2020-2021 YTD		3,811,276.00		
		2% above Projected FY20-21			6,915,141.23	
5120-5230	Misc. Taxes	2013-2019 Average Actuals	\$	389,459.00		
		2013-2020 Average Actuals		382,357.00		
		2020-2021 YTD		258,744.00	386,778.37	
TOTAL 5110						7,301,920.00
5310	Interest Income	# Months	Projected Interest	\$		
	LAIF Account	Annually	0.50%	14,743.00	14,743.00	
	Money Market Accounts	Annually	0.04%	185.00	185.00	
TOTAL 5310						14,928.00
5585	Incentive Income	#		\$		
	Cal Card Rebate	4		600.00	2,400.00	
TOTAL 5585						2,400.00
5600	Reimbursement ROPS			\$		
				125,000.00	125,000.00	
TOTAL 5600						125,000.00
					TOTAL	7,444,248.00

7,444,248.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administrative Services		Division: Administration		Department Number: 0	
Account Number	Account Name	Description		Sub Total	Total
TOTAL PERSONNEL					
7950	Lease Payment - VATP	Principal	Interest	Total	
	5/1/2022	0.00	223,760.00	223,760.00	
			TOTAL		
				223,760.00	-
TOTAL 7950					223,760.00
TOTAL SERVICES & SUPPLIES					
					223,760.00
Capital Outlay					
TOTAL CAPITAL OUTLAY					
					-
TOTAL					223,760.00

EXP SHEET EXPENSES

223,760.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Aquatics (301)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (6,307.75)	\$ (3,327.00)	\$ (14,286.00)	\$ (14,286.00)
5511	Public Fees	\$ (73,214.89)	\$ (14,735.00)	\$ (80,421.00)	\$ (80,421.00)
5520	Public Fees-Entry Fees	\$ (28,076.76)	\$ (2,000.00)	\$ (25,840.00)	\$ (25,840.00)
5525	Vending Concessions	\$ -	\$ -	\$ (1,250.00)	\$ (1,250.00)
5530	Rental	\$ (7,215.75)	\$ (3,240.00)	\$ (11,455.00)	\$ (11,455.00)
5563	Staffing Cost Recovery	\$ (5,338.75)	\$ -	\$ (7,480.00)	\$ (7,480.00)
Revenue		\$ (120,153.90)	\$ (23,302.00)	\$ (140,732.00)	\$ (140,732.00)
Personnel					
6100	Full Time Salaries	\$ 71,913.92	\$ 77,700.00	\$ 72,195.00	\$ 72,195.00
6101	Overtime Salaries	\$ 711.33	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 780.00	\$ 780.00	\$ 780.00	\$ 780.00
6110	Part-Time Salaries	\$ 157,408.71	\$ 75,892.00	\$ 200,948.00	\$ 200,948.00
6120	Retirement	\$ 12,899.67	\$ 14,607.00	\$ 13,976.00	\$ 13,976.00
6130	Employee Insurance	\$ 974.76	\$ 16,255.00	\$ 17,821.00	\$ 17,821.00
6140	Workers Compensation	\$ 11,794.37	\$ 6,316.00	\$ 6,938.00	\$ 6,938.00
Personnel		\$ 256,482.76	\$ 191,550.00	\$ 312,658.00	\$ 312,658.00
Services and Supplies					
6321	COVID-19			\$ 500.00	\$ 500.00
6500	Equipment Maintenance	\$ -	\$ -	\$ 900.00	\$ 900.00
6910	Office Supplies	\$ 109.08	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ -	\$ -	\$ 300.00	\$ 300.00
7120	Instructor Services	\$ 4,555.20	\$ 6,253.00	\$ 9,286.00	\$ 9,286.00
7180	Business Services	\$ 474.74	\$ 600.00	\$ 620.00	\$ 620.00
7410	Event Supplies	\$ 646.43	\$ 360.00	\$ 1,410.00	\$ 1,410.00
7460	Training Supplies	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7510	Safety Supplies	\$ 3,501.48	\$ 500.00	\$ 1,650.00	\$ 1,650.00
7610	Uniform Allowance	\$ 272.53	\$ 100.00	\$ 1,000.00	\$ 1,000.00
7710	Conference&Seminar Staff	\$ 547.90	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 125.84	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 2,550.00	\$ 1,700.00	\$ 2,525.00	\$ 2,525.00
8112	Staffing Cost Refund 2020	\$ 3,622.50	\$ 10,260.00	\$ -	\$ -
Services and Supplies		\$ 16,405.70	\$ 20,773.00	\$ 19,191.00	\$ 19,191.00
Revenue Total		\$ (120,153.90)	\$ (23,302.00)	\$ (140,732.00)	\$ (140,732.00)
Expense Total		\$ 272,888.46	\$ 212,323.00	\$ 331,849.00	\$ 331,849.00
Grand Total		\$ 152,734.56	\$ 189,021.00	\$ 191,117.00	\$ 191,117.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET**

Account Summary

Department: Recreation Services	Division: Aquatics	Department Number: 301
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5510 Public Fees - Instructor Services	3,327.00	14,286.00
5511 Public Fees - Staff Taught Courses	14,735.00	80,421.00
5520 Public Fees- Aquatics Programs	2,000.00	25,840.00
5525 Vending Concessions	-	1,250.00
5530 Rentals	3,240.00	11,455.00
5563 Staffing Cost Recovery		7,480.00
TOTAL REVENUE	23,302.00	140,732.00
6100 Regular Salaries	77,700.00	72,195.00
6108 Cell Phone	780.00	780.00
6110 Part Time Salaries	75,892.00	200,948.00
6120 Retirement	14,607.00	13,976.00
6130 Employee Insurance	16,255.00	17,821.00
6140 Workers Compensation	6,316.00	6,938.00
TOTAL PERSONNEL	191,550.00	312,658.00
6321 COVID-19		500.00
6500 Equipment Maintenance	-	900.00
7115 Typsetting & Printing Services	-	300.00
7120 Instructor Services	6,253.00	9,286.00
7180 Business Services	600.00	620.00
7410 Aquatics Supplies	360.00	1,410.00
7460 Training Supplies	1,000.00	1,000.00
7510 Safety Supplies	500.00	1,650.00
7610 Uniform Allowance	100.00	1,000.00
7910 Awards & Certificates	1,700.00	2,525.00
7920 Meals for Staff Training		-
7930 Employee Morale	-	-
8112 COVID Refund	10,260.00	
TOTAL SERVICES/ SUPPLIES	20,773.00	19,191.00
8400 Capital Outlay		-
TOTAL CAPITAL EXPENSES		-
TOTAL EXPENDITURES	212,323.00	331,849.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet

Department:
Recreation Services

Division:
Aquatics

Department Number:
301

	Item Description			Sub Total	Total
5510	Public Fees - Instructor Services	Enrollment	Fee		
	Lifeguard Training/Title 22	15	260.00	3,900.00	
	Water Safety Instructor Course	5	265.00	1,325.00	
	Springboard Diving	24	50.00	1,200.00	
	PADI - Seal Team	7	59.00	413.00	
	PADI - Discover Scuba	7	64.00	448.00	
	PADI - Scuba Private Lessons	2	89.00	178.00	
	PADI - Skin Diver/Snorkeling	3	44.00	132.00	
	Single Entry Water Exercise Pass	20	7.00	140.00	
	10 Entry Water Exercise (Formerly 5526)	20	50.00	1,000.00	
	20 Entry Water Exercise (Formerly 5527)	45	90.00	4,050.00	
	10 Entry Swim Workout Pass (Formerly 5528)	20	30.00	600.00	
	20 Entry Swim Workout Pass (Formerly 5529)	20	45.00	900.00	
TOTAL 5510					14,286.00
5511	Public Fees - Staff Taught Classes	Enrollment	Fee		
	FWS Weekday Lesson				
	Adaptive	20	59.00	1,180.00	
	Private	140	102.00	14,280.00	
	Semi-Private	13	142.00	1,846.00	
	Group Lessons	100	59.00	5,900.00	
	Summer Weekday Lessons				
	Private	100	136.00	13,600.00	
	Semi-Private	10	192.00	1,920.00	
	Group Lessons	200	62.00	12,400.00	
	Saturday Lessons				
	Private	120	136.00	16,320.00	
	Semi-Private	5	192.00	960.00	
	Adult Learn-to-Swim	10	104.00	1,040.00	
	Group Lessons	50	78.00	3,900.00	
	Specialty Programs				
	Junior Lifeguards	15	250.00	3,750.00	
	Pirate Mermaid Camp	15	111.00	1,665.00	
	CPR/FA/AED	10	116.00	1,160.00	
	Polar Bear Plunge & Hot Cocoa Mixer	100	5.00	500.00	
TOTAL 5511					80,421.00
5520	Public Fees - Aquatics Programs	Quantity	Amount		
	Daily Admission Age 4+	2625	4.00	10,500.00	
	Daily Admission Age 60+	450	3.00	1,350.00	
	Friday Recreational Swim	575	2.00	1,150.00	
	Swim Passes	Quantity	Amount		
	10 Entry Splash Pass - Formerly (5524)	75	36.00	2,700.00	
	10 Entry Splash Pass - Senior - Formerly (5514)	45	27.00	1,215.00	
	20 Entry Splash Pass - Formerly (5513)	75	68.00	5,100.00	
	20 Entry Splash Pass - Senior - Formerly (5516)	75	51.00	3,825.00	
TOTAL 5520					25,840.00
5525	Vending Concessions	Quantity	Amount		
	Vending Concessions	1	1,250.00	1,250.00	
TOTAL 5525					1,250.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Revenue Worksheet

Department: Recreation Services		Division: Aquatics		Department Number: 301	
	Item Description			Sub Total	Total
5530	Rentals				
	Lockers	Annual Rentals	Rate		
	Daily Use Lockers	500	0.25	125.00	
	Facility Rentals	Reservations	Rate		
	Private/School/Business Use	4	300.00	1,200.00	
	Summer School/Camp Rental	4	125.00	500.00	
	Phoenix School/Camp - Summer Camp	4	125.00	500.00	
	Las Posas Child Center - Summer Camp	3	215.00	645.00	
	Pleasant Valley Swim Team - Office Space	11	135.00	1,485.00	
	Pleasant Valley Swim Team	Hours	Rate		
	Pleasant Valley Swim Team	200	20.00	4,000.00	
	Pool Parties	Reservations	Rate		
	Pool Parties	12	250.00	3,000.00	
TOTAL 5530					11,455.00
5563	Staffing Cost Recovery	Hours	Amount		
	Phoenix School/Camp - Summer Camp	2	30.00	60.00	
	Las Posas Child Center - Summer Camp	5	140.00	700.00	
	Pleasant Valley Swim Team	200	30.00	6,000.00	
	Pool Party Rentals	4	180.00	720.00	
TOTAL 5563					7,480.00
TOTAL REVENUE				TOTAL	140,732.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet**

Department: Recreation Services		Division: Aquatics			Department Number: 301		
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries Recreation Supervisor 2% COLA	Hours	Old Rate	Rate w/2% COLA	New Rate w/Merit (5% Max)	70,778.98 1,416.00	
TOTAL 6100							72,195.00
6108	Cell Phone Recreation Supervisor	Quantity	\$	Months		780.00	
TOTAL 6108							780.00
6110	Part-Time Salaries Aquatic Center Assistant Manager	Hours	7/1/2021	Rate	1/1/2022	15,885.80	
	Lifeguard Salaries	Hours	7/1/2021	Rate	1/1/2022		
	Recreational Swims	1000	14.70		15.75	15,750.00	
	Daily Programming	5500	14.70		15.75	86,625.00	
	Instruction - Swim Lessons	4500	14.70		15.75	70,875.00	
	Instruction - Camps	150	14.70		15.75	2,362.50	
	Division In-Service	600	14.70		15.75	9,450.00	
TOTAL 6110							200,948.00
6120	Retirement	Annual	Plan	%			
	Recreation Supervisor	70,778.98	PEPRA	7.590%		5,372.12	
	Recreation Supervisor	70,778.98	FICA	6.20%		4,388.30	
	Cell Phone	780.00	FICA	6.20%		48.36	
	Recreation Supervisor	70,778.98	Medicare	1.45%		1,026.30	
	Part Time Staff	200,948.00	Medicare	1.45%		2,913.75	
	Cell Phone	780.00	Medicare	1.45%		11.31	
	2% COLA					216.00	
TOTAL 6120							13,976.00
6130	Employee Group Insurance	Type	Monthly	%	Months		
	Recreation Supervisor	Medical	1,741.40	70%	12	14,627.76	
	Recreation Supervisor	Dental	181.75	70%	12	1,526.70	
	Recreation Supervisor	Vision	20.85	70%	12	175.14	
	Recreation Supervisor	Life	33.60	100%	12	403.20	
	Recreation Supervisor	ADD	4.60	100%	12	55.20	
	Recreation Supervisor	LTD	18.10	100%	12	217.20	
	Recreation Supervisor	STD	24.54	100%	12	294.48	
	Recreation Supervisor	EAP	0.75	100%	12	9.00	
	Insurance Adjustment January 2022 7%					511.97	
TOTAL 6130							17,821.00
6140	Workers Compensation	Code	Rate	Per	Wages		
	Recreation Supervisor	9410	2.54	100.00	70,778.98	1,797.79	
	Part Time Staff	9410	2.54	100.00	200,948.00	5,104.08	
	\$2.54 X (per \$100 of regular salary)						
	2% COLA					36.00	
TOTAL 6140							6,938.00
TOTAL PERSONNEL						312,658.00	
Services & Supplies							
6321	COVID-19 Face Shields			Amount		500.00	
TOTAL 6321							500.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet**

Department: Recreation Services		Division: Aquatics		Department Number: 301	
Account Number	Account Name	Description		Sub Total	Total
6500	Equipment Maintenance	Quantity	Amount		
	Cash Register, Time Clock	1	400.00	400.00	
	New Printer	1	500.00	500.00	
TOTAL 6500					900.00
7115	Typesetting & Printing Services	Quantity	Amount		
	Lesson Cards	1	300.00	300.00	
TOTAL 7115					300.00
7120	Instructor Services	Revenue	Instructor Share		
	Lifeguard Training/Title 22	3,900.00	0.65	2,535.00	
	Water Safety Instructor Course	1,325.00	0.65	861.25	
	Springboard Diving	1,200.00	0.65	780.00	
	PADI - Seal Team	413.00	0.65	268.45	
	PADI - Discover Scuba	448.00	0.65	291.20	
	PADI - Scuba Private Lessons	178.00	0.65	115.70	
	PADI - Skin Diver/Snorkeling	132.00	0.65	85.80	
	Single Entry Water Exercise Pass	140.00	0.65	91.00	
	10 Entry Water Exercise - Formerly (5526)	1,000.00	0.65	650.00	
	20 Entry Water Exercise - Formerly (5527)	4,050.00	0.65	2,632.50	
	10 Entry Swim Workout Pass - Formerly (5528)	600.00	0.65	390.00	
	20 Entry Swim Workout Pass - Formerly (5529)	900.00	0.65	585.00	
TOTAL 7120					9,286.00
7180	Business Services	Quantity	Amount		
	When to Work Scheduling Software	1	500.00	500.00	
	Sign-up Genius	12	10.00	120.00	
TOTAL 7180					620.00
7410	Aquatics Supplies	Quantity	Amount		
	Spooky Swim- \$1 store goody bags, replacement decorations	1	100.00	100.00	
	Pumpkins	50	2.00	100.00	
	Family Float Night- New Pool Floats (\$1 Store)	20	1.00	20.00	
	Polar Bear Plunge	1	50.00	50.00	
	Swim Test Wristbands	1	400.00	400.00	
	Rash guards	5	20.00	100.00	
	Whistles	70	1.00	70.00	
	Lanyards	70	1.00	70.00	
	Swim Lesson/Program Equipment	1	500.00	500.00	
TOTAL 7410					1,410.00
7460	Training Supplies	Quantity	Amount		
	Red Cross Learn to Swim Fee	1	350.00	350.00	
	Manikin Replacement / Parts	1	650.00	650.00	
TOTAL 7460					1,000.00
7510	Safety Supplies	Quantity	Amount		
	Rescue Tubes Replacement	3	35.00	105.00	
	Rescue Tube Covers	3	25.00	75.00	
	CPR Masks/BVM Replacement	6	20.00	120.00	
	Lifejackets Replacements	10	15.00	150.00	
	First Aid Supplies - Department	8	150.00	1,200.00	
TOTAL 7510					1,650.00
7610	Uniform Allowance	Quantity	Amount		
	PT Employee Uniform Allowance	40	25.00	1,000.00	

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet**

Department: Recreation Services		Division: Aquatics		Department Number: 301	
Account Number	Account Name	Description		Sub Total	Total
TOTAL 7610					1,000.00
7910	Awards & Certificates	Participants	Amount		
	ARC Lifeguard Certificates	25	45.00	1,125.00	
	CPR/AED/FA Certificates	40	35.00	1,400.00	
TOTAL 7910					2,525.00
	TOTAL SERVICES & SUPPLIES				19,191.00
	TOTAL EXPENSES				331,849.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Sports (310)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (50.00)	\$ -	\$ -	\$ -
5511	Public Fees	\$ (46,590.00)	\$ (5,265.00)	\$ (65,445.00)	\$ (65,445.00)
5530	Rental	\$ (103,052.78)	\$ (29,660.00)	\$ (93,765.00)	\$ (93,765.00)
5563	Staffing Cost Recovery	\$ (2,632.50)	\$ -	\$ (2,380.00)	\$ (2,380.00)
Revenue		\$ (152,325.28)	\$ (34,925.00)	\$ (161,590.00)	\$ (161,590.00)
Personnel					
6100	Full Time Salaries	\$ 59,780.45	\$ 81,375.00	\$ 84,696.00	\$ 84,696.00
6101	Overtime Salaries	\$ 0.55	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 878.00	\$ 390.00	\$ 390.00	\$ 390.00
6110	Part-Time Salaries	\$ 15,393.55	\$ -	\$ 19,691.00	\$ 19,691.00
6120	Retirement	\$ 10,918.55	\$ 14,390.00	\$ 15,046.00	\$ 15,046.00
6121	457 Pension	\$ -	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 2,710.00	\$ 4,688.00	\$ 6,717.00	\$ 6,717.00
6140	Workers Compensation	\$ 1,649.96	\$ 2,156.00	\$ 2,651.00	\$ 2,651.00
Personnel		\$ 91,331.06	\$ 102,999.00	\$ 129,191.00	\$ 129,191.00
Services and Supplies					
6610	Building Repair	\$ 2,250.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 150.00	\$ -	\$ 20.00	\$ 20.00
6910	Office Supplies	\$ 25.90	\$ -	\$ -	\$ -
7180	Business Services	\$ 1,949.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
7190	Umpire/Referee Services	\$ 919.00	\$ -	\$ 1,500.00	\$ 1,500.00
7310	Rents & Leases - Equip	\$ 4,522.54	\$ -	\$ 8,800.00	\$ 8,800.00
7440	Sporting Goods	\$ 1,714.50	\$ -	\$ 3,600.00	\$ 3,600.00
7510	Safety Supplies	\$ 44.78	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 120.52	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 8,001.79	\$ -	\$ 11,126.00	\$ 11,126.00
8112	Classes Refund 2020	\$ 25,027.40	\$ -	\$ -	\$ -
Services and Supplies		\$ 44,725.43	\$ 1,400.00	\$ 26,446.00	\$ 26,446.00
Revenue Total		\$ (152,325.28)	\$ (34,925.00)	\$ (161,590.00)	\$ (161,590.00)
Expense Total		\$ 136,056.49	\$ 104,399.00	\$ 155,637.00	\$ 155,637.00
Grand Total		\$ (16,268.79)	\$ 69,474.00	\$ (5,953.00)	\$ (5,953.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Account Summary

Department: Recreation Services	Division: Sports	Department Number: 310
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5511 Public Fees - Sport Leagues	5,265.00	65,445.00
5530 Rentals	29,660.00	93,765.00
5563 Staffing Cost Recovery	-	2,380.00
TOTAL REVENUE	34,925.00	161,590.00
6100 Regular Salaries	81,375.00	84,696.00
6108 Cell Phone	390.00	390.00
6110 Part Time Salaries	-	19,691.00
6120 Retirement	14,390.00	15,046.00
6130 Employee Insurance	4,688.00	6,717.00
6140 Workers Compensation	2,156.00	2,651.00
TOTAL PERSONNEL	102,999.00	129,191.00
6810 Memberships & Dues	-	20.00
7180 Business Services	1,400.00	1,400.00
7190 Umpire/Referee Services	-	1,500.00
7310 Rents & Leases - Equip	-	8,800.00
7440 Sporting Goods	-	3,600.00
7910 Awards & Certificates	-	11,126.00
TOTAL SERVICES/ SUPPLIES	1,400.00	26,446.00
TOTAL CAPITAL EXPENSES		-
TOTAL EXPENDITURES	104,399.00	155,637.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Revenue Worksheet

Department: Recreation Services		Division: Sports		Department Number: 310	
	Item Description			Sub Total	Total
5511	Public Fees - Sports Leagues	Teams	Fee		
	Softball - Fall 2021	32	375.00	12,000.00	
	Softball - Spring 2022	40	375.00	15,000.00	
	Softball - Summer 2022	45	375.00	16,875.00	
	Kickball - Fall 2021	4	210.00	840.00	
	Kickball - Spring 2022	4	210.00	840.00	
	Kickball - Summer 2022	4	210.00	840.00	
	Basketball 5 v 5 - Fall (10 week) 2021	24	275.00	6,600.00	
	Basketball 5 v 5 - Spring (10 week) 2022	24	275.00	6,600.00	
	Basketball 5 v 5 - Summer (5 week) 2022	18	145.00	2,610.00	
	Dodgeball 6 v 6 - Fall (8 week) 2021	4	150.00	600.00	
	Dodgeball 6 v 6 - Spring (8 week) 2022	4	150.00	600.00	
	Dodgeball 6 v 6 Summer (4 week) 2022	4	75.00	300.00	
	Cornhole 2 v 2 - Summer 2021	8	60.00	480.00	
	Cornhole 2 v 2 - Fall 2022	8	60.00	480.00	
	Cornhole 2 v 2 - Spring 2022	8	60.00	480.00	
	Virtual Runs Yearly	30	10.00	300.00	
TOTAL 5511					65,445.00
5530	Rentals				
	Rentals - Lights	Hours	Rate		
	AYSO - Bob Kildee	180	23.00	4,140.00	
	CGSA - Mission Oaks	350	23.00	8,050.00	
	Pony - Bob Kildee and Freedom Fields	800	23.00	18,400.00	
	AYSO/Eagles - Pleasant Valley Fields	45	28.00	1,260.00	
	AYSO/Eagles - Pleasant Valley Fields	400	38.00	15,200.00	
	CGSA Tournament - Pleasant Valley Fields	20	28.00	560.00	
	Cougars - Mission Oaks	40	11.50	460.00	
	CGSA - Mission Oaks	40	11.50	460.00	
	Outside Users - Mission Oaks	21	35.00	735.00	
	Outside Users - PV Fields	50	39.00	1,950.00	
	Rentals - Fields/Courts/Facilities	Hours	Rate		
	Tennis Court Rentals - Season	400	8.00	3,200.00	
	Tennis Court Rentals - Tournament	150	8.00	1,200.00	
	Youth Practices	100	30.00	3,000.00	
	Youth/Adult Tournaments	25	30.00	750.00	
	Soccer Rental - Non-Sport Parks	200	10.00	2,000.00	
	Veteran's Field	26	50.00	1,300.00	
	Veteran's Field - USSSA	500	20.00	10,000.00	
	Rentals - PVSD	Reservations	Rate		
	CYBA Rental of PVSEA/Las Colinas	160	55.00	8,800.00	
	Rentals - Contract Operators	Contract Payments	Amount		
	Derby Darlins	8	1,100.00	8,800.00	
	BMX Rent and Water	6	375.00	2,250.00	
	R/C Track	2	625.00	1,250.00	
TOTAL 5530					93,765.00
5563	Staffing Cost Recovery	Quantity	Amount		
	Staff Recovery Monte Vista CYBA	140	17.00	2,380.00	
TOTAL 5563					2,380.00
TOTAL REVENUE					161,590.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Sports			Department Number: 310		
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries		Hours	Old Rate	Rate w/2% COLA	New Rate w/Merit (5% Max)	
	Recreation Supervisor	50%	1040	41.38	-		43,035.20
	Recreation Specialist (PTYR)		1700	22.77	-	23.91	40,000.24
	2% COLA						1,661.00
TOTAL 6100							84,696.00
6108	Cell Phone		Quantity	\$	Months		
	Recreation Supervisor	50%	1	65.00	12		390.00
TOTAL 6108							390.00
6110	Part-Time Salaries		Hours	7/1/2020		1/1/2021	
	Field Monitoring - PV Fields		400	14.00		15.00	5,800.00
	Field Monitoring - Mission Oaks		220	14.00		15.00	3,190.00
	Gym Monitor - Basketball Leagues		500	14.00		15.00	7,250.00
	Gym Monitor - Dodgeball Leagues		50	14.00		15.00	725.00
	CYBA		140	14.00		15.00	2,030.00
Cornhole League		48	14.00		15.00	696.00	
TOTAL 6110							19,691.00
6120	Retirement		Annual	Plan	%		
	Recreation Supervisor	50%	43,035.20	2.5% @ 55	11.742%		5,053.19
	Recreation Specialist		40,000.24	PEPRA	7.590%		3,036.02
	Recreation Supervisor	50%	43,035.20	FICA	6.20%		2,668.18
	Recreation Specialist		40,000.24	FICA	6.20%		2,480.01
	Cell Phone	50%	390.00	FICA	6.20%		24.18
	Recreation Supervisor	50%	43,035.20	Medicare	1.45%		624.01
	Recreation Specialist		40,000.24	Medicare	1.45%		580.00
	Part Time Staff		19,691.00	Medicare	1.45%		285.52
	Cell Phone	50%	390.00	Medicare	1.45%		5.66
2% COLA						289.00	
TOTAL 6120							15,046.00
6130	Employee Group Insurance		Type	Monthly	%	Months	
	Recreation Supervisor		Medical	-	70%	12	-
	Recreation Specialist		Medical	451.54	70%	12	3,792.94
	Recreation Supervisor		Dental	-	70%	12	-
	Recreation Specialist		Dental	-	70%	12	-
	Recreation Supervisor		Vision	-	70%	12	-
	Recreation Specialist		Vision	-	70%	12	-
	Recreation Supervisor	50%	Life	33.60	100%	12	201.60
	Recreation Specialist		Life	6.72	100%	12	80.64
	Recreation Supervisor	50%	ADD	4.60	100%	12	27.60
	Recreation Specialist		ADD	0.92	100%	12	11.04
	Recreation Supervisor	50%	LTD	20.66	100%	12	123.96
	Recreation Specialist		LTD	9.50	100%	12	114.00
	Recreation Supervisor	50%	STD	28.01	100%	12	168.06
	Recreation Specialist		STD	12.88	100%	12	154.56
	Recreation Supervisor	50%	EAP	0.75	100%	12	4.50
Recreation Specialist		EAP	0.75	100%	12	9.00	
Insurance Adjustment January 2022 7%						2,029.22	
TOTAL 6130							6,717.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Sports			Department Number: 310		
Account Number	Account Name	Description				Sub Total	Total
6140	Workers Compensation	Code	Rate	Per	Wages		
	Recreation Supervisor	9410	2.54	100.00	43,035.20	1,093.09	
	Recreation Specialist	9410	2.54	100.00	40,000.24	1,016.01	
	Part Time Staff	9410	2.54	100.00	19,691.00	500.15	
	\$2.54 X (per \$100 of regular salary)						
	2% COLA					42.00	
TOTAL 6140							2,651.00
TOTAL PERSONNEL							129,191.00
Services & Supplies							
6810	Memberships/Dues	Quantity		Amount			
	SCMAF Membership	1		20.00		20.00	
TOTAL 6810							20.00
7180	Business Services	Quantity		Amount			
	Musco Light Control	1		1,400.00		1,400.00	
TOTAL 7180							1,400.00
7190	Umpire/Referee Services	Quantity		Amount			
	Adult League Umpires	6		250.00		1,500.00	
TOTAL 7190							1,500.00
7310	Rents & Leases - Equipment	Reservations		Rate			
	CYBA Rental of PVSEA/Las Colinas	160		55.00		8,800.00	
TOTAL 7310							8,800.00
7440	Sporting Goods	Quantity		Amount			
	Softballs - League Play	2		1,500.00		3,000.00	
	Base Plugs - Replacement Sets	10		50.00		500.00	
	Kickball League Equipment	1		50.00		50.00	
	Basketball League Equipment	1		50.00		50.00	
TOTAL 7440							3,600.00
7910	Awards & Certificates	Quantity	Seasons	Amount			
	Softball League Awards - Sweatshirts	150	3	18.00		8,100.00	
	Softball League Awards - Plaques	11	3	21.00		693.00	
	Kickball League Awards - Sweatshirts	15	3	18.00		810.00	
	Kickball League Awards - Plaques	1	3	21.00		63.00	
	Basketball 5 v 5 League Awards - Sweatshirts	30	2	18.00		1,080.00	
	Basketball 5 v 5 League Awards - Plaques	3	2	21.00		126.00	
	Dodgeball 6 v 6 League awards - Sweatshirts	10	1	18.00		180.00	
	Dodgeball 6 v 6 League Awards - Plaques	1	1	21.00		21.00	
	Virtual Runs Medals	30	1	1.75		52.50	
	Cornhole League Trophies	2	3	15.00		90.00	
TOTAL 7910							11,126.00
TOTAL SERVICES & SUPPLIES							26,446.00
TOTAL CAPITAL OUTLAY							-
TOTAL EXPENSES							155,637.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Camps/Classes/Community Partnerships (320)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (120,203.22)	\$ (38,371.00)	\$ (54,094.00)	\$ (54,094.00)
5511	Public Fees	\$ (63,159.82)	\$ -	\$ (34,110.00)	\$ (34,110.00)
5563	Staffing Cost Recovery	\$ -	\$ (7,500.00)	\$ -	\$ -
Revenue		\$ (183,363.04)	\$ (45,871.00)	\$ (88,204.00)	\$ (88,204.00)
Personnel					
6100	Full Time Salaries	\$ 72,822.95	\$ 69,964.00	\$ 51,770.00	\$ 51,770.00
6101	Overtime Salaries	\$ 402.91	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 752.00	\$ -	\$ -	\$ -
6110	Part-Time Salaries	\$ 60,080.77	\$ -	\$ 40,950.00	\$ 40,950.00
6120	Retirement	\$ 12,642.75	\$ 8,529.00	\$ 8,483.00	\$ 8,483.00
6121	457 Pension	\$ 5,824.64	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 2,061.36	\$ 700.00	\$ 14,404.00	\$ 14,404.00
6140	Workers Compensation	\$ 4,453.93	\$ 2,957.00	\$ 2,355.00	\$ 2,355.00
Personnel		\$ 159,041.31	\$ 82,150.00	\$ 117,962.00	\$ 117,962.00
Services and Supplies					
6322	COVID-Camp	\$ 34.23	\$ -	\$ -	\$ -
6340	Food Supplies	\$ 17.49	\$ -	\$ 795.00	\$ 795.00
6380	Medical Supplies	\$ 192.34	\$ -	\$ -	\$ -
6810	Memberships	\$ 277.63	\$ 125.00	\$ 125.00	\$ 125.00
6910	Office Supplies	\$ 200.06	\$ -	\$ -	\$ -
7120	Instructor Services	\$ 79,081.14	\$ 48,585.00	\$ 58,217.00	\$ 58,217.00
7180	Business Services	\$ 3,578.30	\$ -	\$ 1,500.00	\$ 1,500.00
7420	Supplies	\$ 212.78	\$ -	\$ -	\$ -
7440	Sporting Goods	\$ 25.87	\$ -	\$ -	\$ -
7450	Arts and Craft Supplies	\$ 547.40	\$ -	\$ 3,375.00	\$ 3,375.00
7460	Training Supplies	\$ 210.00	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 29.69	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 37.12	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 3,736.94	\$ -	\$ 1,400.00	\$ 1,400.00
7930	Employee Morale	\$ 25.00	\$ -	\$ -	\$ -
8112	Classes Refund 2020	\$ 12,263.92	\$ 600.00	\$ -	\$ -
Services and Supplies		\$ 100,469.91	\$ 49,310.00	\$ 65,412.00	\$ 65,412.00
Capital					
8479	Inflatable System	\$ -	\$ 5,500.00	\$ -	\$ -
Capital		\$ -	\$ 5,500.00	\$ -	\$ -
Revenue Total		\$ (183,363.04)	\$ (45,871.00)	\$ (88,204.00)	\$ (88,204.00)
Expense Total		\$ 259,511.22	\$ 131,460.00	\$ 183,374.00	\$ 183,374.00
Grand Total		\$ 76,148.18	\$ 91,089.00	\$ 95,170.00	\$ 95,170.00
Expense and Capital		\$ 259,511.22	\$ 136,960.00	\$ 183,374.00	\$ 183,374.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET**

Account Summary

Department: Recreation Services	Division: Camps/Classes/Community Partnerships	Department Number: 320
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5510 Public Fees - Instructor Services	38,371.00	54,094.00
5511 Public Fees - Camps & Classes	-	34,110.00
5563 Staffing Cost Recovery	7,500.00	-
TOTAL REVENUE	45,871.00	88,204.00
6100 Regular Salaries	69,964.00	51,770.00
6110 Part Time Salaries	-	40,950.00
6120 Retirement	8,529.00	8,483.00
6130 Employee Insurance	700.00	14,404.00
6140 Workers Compensation	2,957.00	2,355.00
TOTAL PERSONNEL	82,150.00	117,962.00
6340 Food Supplies	-	795.00
6810 Memberships & Dues	125.00	125.00
7120 Instructor Services	48,585.00	58,217.00
7180 Business Services	-	1,500.00
7450 Arts & Crafts Supplies	-	3,375.00
7750 Excursions & Camp Trips	-	1,400.00
8112 COVID Refund	600.00	
TOTAL SERVICES/ SUPPLIES	49,310.00	65,412.00
8400 Capital Outlay	5,500.00	-
TOTAL CAPITAL EXPENSES	5,500.00	-
TOTAL EXPENDITURES	136,960.00	183,374.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Recreation Services		Division: Camps/Classes/Community Partnerships			Department Number: 320	
	Item Description				Sub Total	Total
5510	Public Fees - Instructor Services	Enrollment	Fee			
	District Contract Instructors (Non-Aquatics)				54,093.75	
TOTAL 5510						54,094.00
5511	Public Fees - Camps & Classes	Enrollment	Weeks	Fee		
	Dos Caminos AM	6	48	50.00	14,400.00	
	2022 Camp Funtastic	Enrollment	Weeks	Fee		
	2022 Camp Funtastic Enrollment Fee	45		50.00	2,250.00	
	2022 Camp Funtastic Registration - Weekly	25	2	160.00	8,000.00	
	2022 Camp Funtastic Registration - Daily	5	2	56.00	560.00	
	2022 Camp Funtastic Registration - Sibling	4	2	150.00	1,200.00	
	2022 Camp Funtastic Registration - Late Fee	2	2	25.00	100.00	
	2022 Camp Funtastic Prorated Weekly 2 Days	13	2	70.00	1,820.00	
	2022 Camp Funtastic Registration - Sale (2022 CF)	4		1,300.00	5,200.00	
	2022 Camp Funtastic CIT Enrollment Fee	5		50.00	250.00	
	2022 Camp Funtastic CIT Weekly	1	2	110.00	220.00	
	2022 Camp Funtastic CIT Prorated Weekly 2 Days	1	2	55.00	110.00	
					34,110.00	
TOTAL 5511						34,110.00
TOTAL REVENUE					TOTAL	88,204.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet**

Department: Recreation Services		Division: Camps/Classes/Community Partnerships				Department Number: 320	
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries						
	Recreation Coordinator	75%	Hours	Old Rate	Rate w/2% COLA	New Rate w/Merit (5% Max)	
	Recreation Specialist (PTYR) - POSITION FROZE	75%	1560	32.40	-	34.02	50,754.60
	2% COLA		0	22.11	-	23.22	-
							1,015.00
TOTAL 6100							51,770.00
6110	Part-Time Salaries		Hours	7/1/2021		1/1/2022	
	Recreation Leaders - Dos Caminos		1500	-		15.00	11,250.00
	Senior Recreation Leaders - 2022 Camp Funtastic (Camp Direc		480	15.00		16.00	7,200.00
	Recreation Leaders - 2022 Camp Funtastic		1500	14.00		15.00	22,500.00
TOTAL 6110							40,950.00
6120	Retirement		Annual	Plan	%		
	Recreation Coordinator	75%	50,754.60	PEPRA	7.590%		3,852.27
	Recreation Coordinator	75%	50,754.60	FICA	6.20%		3,146.79
	Recreation Coordinator	75%	50,754.60	Medicare	1.45%		735.94
	Part Time Staff		40,950.00	Medicare	1.45%		593.78
	2% COLA						154.00
TOTAL 6120							8,483.00
6130	Employee Group Insurance		Type	Monthly	%	Months	
	Recreation Coordinator	75%	Medical	2,092.08	70%	12	13,180.10
	Recreation Coordinator	75%	Dental	102.72	70%	12	647.14
	Recreation Coordinator	75%	Vision	20.85	70%	12	131.36
	Recreation Coordinator	75%	Life	10.92	100%	12	98.28
	Recreation Coordinator	75%	ADD	1.50	100%	12	13.50
	Recreation Coordinator	75%	LTD	15.41	100%	12	138.69
	Recreation Coordinator	75%	STD	20.89	100%	12	188.01
	Recreation Coordinator	75%	EAP	0.75	100%	12	6.75
	Insurance Adjustment January 2022 7%						-
TOTAL 6130							14,404.00
6140	Workers Compensation		Code	Rate	Per	Wages	
	Recreation Coordinator		9410	2.54	100.00	50,754.60	1,289.17
	Part Time Staff		9410	2.54	100.00	40,950.00	1,040.13
	\$2.54 X (per \$100 of regular salary)						
	2% COLA						26.00
TOTAL 6140							2,355.00
TOTAL PERSONNEL							117,962.00
Services & Supplies							
6340	Food Supplies		Quantity		Amount		
	2022 Camp Funtastic - Snacks		12		60.00		720.00
	Dos Caminos - Food Class		3		25.00		75.00
TOTAL 6340							795.00
6810	Memberships/Dues		Quantity		Amount		
	Amazon Prime		1		125.00		125.00
TOTAL 6810							125.00
7120	Instructor Services		Revenue		Instructor Share		
	District Contract Instructors (Non-Aquatics)						58,217.31
TOTAL 7120							58,217.00
7180	Business Services		Quantity		Amount		
	2022 Camp Funtastic Field Trips (Admission Fee)		100		15.00		1,500.00
TOTAL 7180							1,500.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Camps/Classes/Community Partnerships		Department Number: 320	
Account Number	Account Name	Description		Sub Total	Total
7450	Arts & Crafts Supplies	Quantity	Amount		
	Dos Caminos Programming Supplies	6	100.00	600.00	
	Camp Funtastic				
	2022 Camp Funtastic - Participant T-Shirts	130	12.50	1,625.00	
	2022 Camp Funtastic - Sunscreen	2	250.00	500.00	
	2022 Camp Funtastic - Supplies	5	130.00	650.00	
TOTAL 7450					3,375.00
7750	Excursions & Camp Trips	Quantity	Amount		
	2022 Camp Funtastic Bus Transportation	2	700.00	1,400.00	
TOTAL 7750					1,400.00
TOTAL SERVICES & SUPPLIES					65,412.00
TOTAL CAPITAL OUTLAY					-
TOTAL EXPENSES					183,374.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Senior Services (370)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (15,428.70)	\$ -	\$ -	\$ -
5511	Public Fees	\$ (20,131.00)	\$ -	\$ (36,350.00)	\$ (36,350.00)
5525	Vending Concessions	\$ (2,525.50)	\$ -	\$ (1,250.00)	\$ (1,250.00)
5530	Rental	\$ (3,063.00)	\$ -	\$ -	\$ -
5570	Contributions	\$ (1,277.00)	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (1,854.31)	\$ -	\$ -	\$ -
Revenue		\$ (44,279.51)	\$ -	\$ (37,600.00)	\$ (37,600.00)
Personnel					
6100	Full Time Salaries	\$ 90,929.23	\$ 85,757.00	\$ 89,452.00	\$ 89,452.00
6101	Overtime Salaries	\$ 31.99	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 892.00	\$ 360.00	\$ 390.00	\$ 390.00
6110	Part-Time Salaries	\$ 21,948.89	\$ -	\$ 20,010.00	\$ 20,010.00
6120	Retirement	\$ 15,589.37	\$ 15,146.00	\$ 15,760.00	\$ 15,760.00
6130	Employee Insurance	\$ 1,578.28	\$ 895.00	\$ 913.00	\$ 913.00
6140	Workers Compensation	\$ 2,680.03	\$ 2,402.00	\$ 2,870.00	\$ 2,870.00
Personnel		\$ 133,649.79	\$ 104,560.00	\$ 129,395.00	\$ 129,395.00
Services and Supplies					
6330	Kitchen Supplies	\$ 244.74	\$ -	\$ 900.00	\$ 900.00
6340	Food Supplies	\$ 508.25	\$ -	\$ 10,950.00	\$ 10,950.00
6910	Office Supplies	\$ 247.61	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ -	\$ 700.00	\$ 700.00	\$ 700.00
7120	Instructor Services	\$ 8,927.61	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 436.16	\$ -	\$ 175.00	\$ 175.00
7420	Supplies	\$ 7.57	\$ -	\$ -	\$ -
7430	Bingo Supplies	\$ 5,748.58	\$ 600.00	\$ 3,600.00	\$ 3,600.00
7450	Arts and Craft Supplies	\$ 39.73	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ 260.00	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 11.60	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 600.00	\$ -	\$ 16,000.00	\$ 16,000.00
7910	Awards and Certificates	\$ -	\$ -	\$ 25.00	\$ 25.00
8112	Classes Refund 2020	\$ 2,163.29	\$ -	\$ -	\$ -
Services and Supplies		\$ 19,195.14	\$ 1,300.00	\$ 32,350.00	\$ 32,350.00
Capital					
8400	Capital	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
Capital		\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
Revenue Total		\$ (44,279.51)	\$ -	\$ (37,600.00)	\$ (37,600.00)
Expense Total		\$ 152,844.93	\$ 105,860.00	\$ 161,745.00	\$ 161,745.00
Grand Total		\$ 108,565.42	\$ 105,860.00	\$ 124,145.00	\$ 124,145.00
Expense and Capital		\$ 152,844.93	\$ 105,860.00	\$ 176,745.00	\$ 176,745.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET**

Account Summary

Department: Recreation Services	Division: Senior Services	Department Number: 370
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5511 Public Fees - Senior Services Programming	-	36,350.00
5525 Vending Concessions	-	1,250.00
TOTAL REVENUE	-	37,600.00
6100 Regular Salaries	85,757.00	89,452.00
6108 Cell Phone	360.00	390.00
6110 Part Time Salaries	-	20,010.00
6120 Retirement	15,146.00	15,760.00
6130 Employee Insurance	895.00	913.00
6140 Workers Compensation	2,402.00	2,870.00
TOTAL PERSONNEL	104,560.00	129,395.00
6330 Kitchen Supplies	-	900.00
6340 Food Supplies	-	10,950.00
7030 Business Permit & Licence Fee	700.00	700.00
7210 Publication & Subscriptions	-	175.00
7430 Bingo Supplies	600.00	3,600.00
7750 Excursions & Camp Trips	-	16,000.00
7910 Awards & Certificates	-	25.00
TOTAL SERVICES/ SUPPLIES	1,300.00	32,350.00
TOTAL CAPITAL EXPENSES		15,000.00
TOTAL EXPENDITURES	105,860.00	176,745.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

**Department:
Recreation Services**

**Division:
Senior Services**

**Department Number:
370**

Item Description				Sub Total	Total
5511	Public Fees	Times	Participants	Fee	
	Bingo	120		120.00	14,400.00
	Day Trips	4	25	125.00	12,500.00
	Casino Excursion	1	25	250.00	6,250.00
	Lunch & A Movie Series	12	50	5.00	3,000.00
	Collette	1	2	100.00	200.00
TOTAL 5511					36,350.00
5525	Vending Concessions	Quantity		Amount	
	Vending Concessions	1		1,250.00	1,250.00
TOTAL 5525					1,250.00
TOTAL REVENUE				TOTAL	37,600.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Senior Services			Department Number: 370		
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries		Hours	Old Rate	Rate w/2% COLA	New Rate w/Merit (5% Max)	
	Recreation Supervisor	50%	1040	41.38	-	-	43,035.20
	Recreation Specialist		2080	21.21	-	22.27	44,662.56
	2% COLA						1,754.00
TOTAL 6100							89,452.00
6108	Cell Phone		Quantity	\$	Months		
	Recreation Supervisor	50%	1	65.00	12		390.00
TOTAL 6108							390.00
6110	Part-Time Salaries		Hours	7/1/2021		1/1/2022	
	Recreation Leader - Office & Programming		1380	14.00		15.00	20,010.00
TOTAL 6110							20,010.00
6120	Retirement		Annual	Plan	%		
	Recreation Supervisor		43,035.20	2.5% @55	11.590%		4,987.78
	Recreation Specialist		44,662.56	PEPRA	7.590%		3,389.89
	Recreation Supervisor		43,035.20	FICA	6.20%		2,668.18
	Recreation Specialist		44,662.56	FICA	6.20%		2,769.08
	Cell Phone		390.00	FICA	6.20%		24.18
	Recreation Supervisor		43,035.20	Medicare	1.45%		624.01
	Recreation Specialist		44,662.56	Medicare	1.45%		647.61
	Cell Phone		390.00	Medicare	1.45%		5.66
	Part Time Staff		20,010.00	Medicare	1.45%		290.15
	2% COLA						353.00
TOTAL 6120							15,760.00
6130	Employee Group Insurance		Type	Monthly	%	Months	
	Recreation Supervisor		Medical	-	70%	12	-
	Recreation Specialist		Medical	-	70%	12	-
	Recreation Supervisor		Dental	-	70%	12	-
	Recreation Specialist		Dental	-	70%	12	-
	Recreation Supervisor		Vision	-	70%	12	-
	Recreation Specialist		Vision	-	70%	12	-
	Recreation Supervisor		Life	33.60	100%	12	201.60
	Recreation Specialist		Life	7.06	100%	12	84.72
	Recreation Supervisor		ADD	4.60	100%	12	27.60
	Recreation Specialist		ADD	0.97	100%	12	11.64
	Recreation Supervisor		LTD	20.66	100%	12	123.96
	Recreation Specialist		LTD	9.98	100%	12	119.76
	Recreation Supervisor		STD	28.01	100%	12	168.06
	Recreation Specialist		STD	13.53	100%	12	162.36
	Recreation Supervisor		EAP	0.75	100%	12	4.50
	Recreation Specialist		EAP	0.75	100%	12	9.00
TOTAL 6130							913.00
6140	Workers Compensation		Code	Rate	Per	Wages	
	Recreation Supervisor		9410	2.54	100.00	43,035.20	1,093.09
	Recreation Specialist		9410	2.54	100.00	44,662.56	1,134.43
	Part Time Staff		9410	2.54	100.00	20,010.00	508.25
	\$2.54 X (per \$100 of regular salary)						
	2% COLA						134.00
TOTAL 6140							2,870.00
TOTAL PERSONNEL							129,395.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet

Department: Recreation Services		Division: Senior Services		Department Number: 370	
Account Number	Account Name	Description		Sub Total	Total
Services & Supplies					
6330	Kitchen Supplies	Quantity	Amount		
	Kitchen Supplies	12	50.00		600.00
	Lunch & a Movie Series	12	25.00		300.00
TOTAL 6330					900.00
6340	Food Supplies	Quantity	Amount		
	Coffee	8	50.00		400.00
	Dances	4	50.00		200.00
	Themed Programming	1	50.00		50.00
	Excursions	2	50.00		100.00
	Lunch & a Movie Series (monthly)	12	850.00		10,200.00
TOTAL 6340					10,950.00
7030	Business Permit & Licence Fees	Quantity	Amount		
	MPLC Movie Rights	1	700.00		700.00
TOTAL 7030					700.00
7210	Publications & Subscriptions	Quantity	Amount		
	VC Star	1	175.00		175.00
TOTAL 7210					175.00
7430	Bingo Supplies	Quantity	Amount		
	Bingo Supplies	12	300.00		3,600.00
TOTAL 7430					3,600.00
7750	Excursions & Camp Trips	Quantity	Amount		
	Day Trips	4	25.00	110.00	11,000.00
	Casino Trip	1	25.00	200.00	5,000.00
TOTAL 7750					16,000.00
7910	Awards & Certificates	Quantity	Amount		
	Volunteer of the Year	1	25.00		25.00
TOTAL 7910					25.00
TOTAL SERVICES & SUPPLIES					32,350.00
Capital Outlay					
8400	Capital Outlay	Quantity	Amount		
	Bingo Console Replacement	1.00	15,000.00		15,000.00
TOTAL 8400					15,000.00
TOTAL CAPITAL OUTLAY					15,000.00
TOTAL EXPENSES					176,745.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Parks (410)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5465	Hill Fire 2018	\$ (149,919.63)	\$ (219,884.00)	\$ -	\$ -
5506	Park Patrol Citations	\$ (3,842.95)	\$ (1,900.00)	\$ (2,200.00)	\$ (2,200.00)
5510	Contract Classes-Public Fees	\$ (1,210.00)	\$ -	\$ -	\$ -
5530	Rental	\$ (205,809.57)	\$ (68,000.00)	\$ (156,192.00)	\$ (156,192.00)
5535	Cell Tower Revenue	\$ (94,725.79)	\$ (91,704.00)	\$ (91,704.00)	\$ (91,704.00)
5540	Parking Fees	\$ (9,455.71)	\$ (6,261.00)	\$ (7,012.00)	\$ (7,012.00)
5550	Dues	\$ 50.00	\$ -	\$ -	\$ -
5563	Staffing Cost Recovery	\$ (1,233.00)	\$ -	\$ -	\$ -
5566	Security Services Recovery	\$ (2,250.00)	\$ -	\$ -	\$ -
5570	Contributions	\$ (70,000.00)	\$ (36,000.00)	\$ (72,000.00)	\$ (72,000.00)
5575	Other Misc Revenue	\$ (29,758.86)	\$ (15,125.00)	\$ (16,925.00)	\$ (16,925.00)
5585	Incentive Income	\$ (235.60)	\$ (300.00)	\$ (300.00)	\$ (300.00)
5600	Reimbursement - ROPS	\$ -	\$ -	\$ -	\$ -
Revenue		\$ (568,391.11)	\$ (439,174.00)	\$ (346,333.00)	\$ (346,333.00)
Personnel					
6100	Full Time Salaries	\$ 1,120,497.57	\$ 1,118,682.00	\$ 1,120,775.00	\$ 1,223,819.00
6101	Overtime Salaries	\$ 18,893.89	\$ 12,990.00	\$ 21,094.00	\$ 21,094.00
6105	Car Allowance	\$ 4,799.86	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
6108	Cell Phone Allowance	\$ 9,035.00	\$ 9,180.00	\$ 8,100.00	\$ 9,180.00
6110	Part-Time Salaries	\$ 104,416.65	\$ 118,824.00	\$ 149,981.00	\$ 149,981.00
6120	Retirement	\$ 190,234.58	\$ 200,986.00	\$ 204,082.00	\$ 222,596.00
6121	457 Pension	\$ 1,046.04	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 135,904.47	\$ 185,341.00	\$ 156,790.00	\$ 179,772.00
6140	Workers Compensation	\$ 145,068.77	\$ 119,364.00	\$ 147,090.00	\$ 159,373.00
Personnel		\$ 1,729,896.83	\$ 1,770,167.00	\$ 1,812,712.00	\$ 1,970,615.00
Services and Supplies					
6210	Telephone/Internet	\$ 975.69	\$ 2,280.00	\$ 2,280.00	\$ 2,280.00
6310	Pool Chemicals	\$ 2,902.82	\$ 7,250.00	\$ 8,250.00	\$ 8,250.00
6320	Janitorial Supplies	\$ 31,568.10	\$ 52,400.00	\$ 48,408.00	\$ 48,408.00
6321	COVID-19 Supplies	\$ 40,376.48	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
6350	Water Maint & Service	\$ 202.66	\$ 480.00	\$ 480.00	\$ 480.00
6360	Laundry/Wash Service	\$ -	\$ 180.00	\$ 180.00	\$ 180.00
6510	Fuel	\$ 44,813.46	\$ 50,400.00	\$ 51,600.00	\$ 51,600.00
6520	Vehicle Maintenance	\$ 20,633.93	\$ 34,400.00	\$ 35,400.00	\$ 35,400.00
6610	Building Repair	\$ 70,377.96	\$ 83,000.00	\$ 88,000.00	\$ 88,000.00
6620	HVAC	\$ 2,382.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00
6630	Playground Maintenance	\$ 21,333.27	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6640	Hill Fire 2018	\$ 368,974.05	\$ -	\$ -	\$ -
6705	Turf Removal	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
6710	Grounds Maintenance	\$ 76,655.81	\$ 86,220.00	\$ 86,220.00	\$ 86,220.00
6719	Tree Care	\$ 27,972.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
6730	Contracted Pest Control	\$ 820.00	\$ 3,000.00	\$ 2,520.00	\$ 2,520.00
6740	Rubbish & Refuse	\$ 74,832.28	\$ 77,006.00	\$ 79,346.00	\$ 79,346.00
6750	Vandalism/Theft	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
6810	Memberships	\$ 181.26	\$ 550.00	\$ 550.00	\$ 550.00
6910	Office Supplies	\$ 2,023.29	\$ 260.00	\$ 300.00	\$ 300.00
6940	Printing Charges	\$ 858.25	\$ 900.00	\$ 900.00	\$ 900.00
7020	Fire & Safety Insp Fees	\$ 3,009.59	\$ 2,975.00	\$ 2,400.00	\$ 2,400.00
7030	Permit & Licensing Fees	\$ 3,911.07	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
7040	State License Fee	\$ 852.50	\$ 800.00	\$ 1,000.00	\$ 1,000.00
7150	Security Services	\$ 405.00	\$ 500.00	\$ 750.00	\$ 750.00
7180	Business Services	\$ 3,655.71	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
7210	Subscriptions	\$ -	\$ 480.00	\$ 480.00	\$ 480.00
7310	Rents & Leases - Equip	\$ 9,729.55	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00
7440	Sporting Goods	\$ 2,365.71	\$ 1,000.00	\$ 2,400.00	\$ 2,400.00
7500	Small Tools	\$ 3,134.18	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
7510	Safety Supplies	\$ 73.58	\$ -	\$ 600.00	\$ 600.00
7610	Uniform Allowance	\$ 2,756.75	\$ 2,900.00	\$ 7,510.00	\$ 7,510.00
7620	Safety Clothing	\$ 2,439.24	\$ 4,544.00	\$ 4,764.00	\$ 4,764.00
7710	Conference&Seminar Staff	\$ 2,073.33	\$ 2,450.00	\$ 4,200.00	\$ 4,200.00
7720	Conference&Seminar Travel Exp	\$ -	\$ -	\$ 3,974.00	\$ 3,974.00
7760	Tuition/Book Reimbursement	\$ 1,268.75	\$ -	\$ -	\$ -

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Parks (410)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
7810	Utilities - Gas	\$ 21,381.07	\$ 29,715.00	\$ 30,414.00	\$ 30,414.00
7820	Utilities - Water	\$ 722,082.86	\$ 865,373.00	\$ 899,999.00	\$ 899,999.00
7830	Utilities - Electric	\$ 163,120.77	\$ 170,000.00	\$ 190,000.00	\$ 190,000.00
7840	Airport Assessment Exp	\$ 14,235.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
7910	Awards and Certificates	\$ 13.41	\$ -	\$ -	\$ -
7920	Meals for Staff Training	\$ 187.42	\$ 500.00	\$ 500.00	\$ 500.00
Services and Supplies		\$ 1,744,578.80	\$ 1,598,483.00	\$ 1,695,345.00	\$ 1,695,345.00
Capital					
8400	Capital	\$ -	\$ -	\$ 341,000.00	\$ 561,000.00
8420	Equip/Facility Replacement	\$ 33,880.88	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
8422	Sr/Community Rec Facility	\$ 7,270.00	\$ -	\$ -	\$ -
8456	Mtr Enclosur-Encnt,Phill,Adolf	\$ 7,872.15	\$ -	\$ -	\$ -
8458	Pitts Ranch Park Pavilion	\$ 29,256.49	\$ -	\$ -	\$ -
8463	LPA Architects-CC/Gym/Sr Ctr	\$ 50,760.16	\$ -	\$ -	\$ -
8464	Arneill Ranch Park Renovation	\$ 30,779.13	\$ -	\$ -	\$ -
8465	Lamps/Pole Replacement at M.O.	\$ 12,538.62	\$ -	\$ -	\$ -
8466	L.E.D. Light SpringvileTennis	\$ 16,845.63	\$ -	\$ -	\$ -
8467	Charter Oaks Irrigation-Trees	\$ 4,360.58	\$ -	\$ -	\$ -
8468	Community Center Marquee	\$ 41,447.61	\$ 8,552.39	\$ -	\$ -
8470	PVAC Pool Heater	\$ 23,930.00	\$ -	\$ -	\$ -
8471	Cam Grove Play Equipment	\$ 33,270.80	\$ -	\$ -	\$ -
8472	Freedom Park ParkingLot&Skyway	\$ 239,671.66	\$ -	\$ -	\$ -
8473	P.V. Fields Painting II	\$ 13,690.00	\$ -	\$ -	\$ -
8475	Turf Grinder	\$ -	\$ 15,000.00	\$ -	\$ -
8476	Pitts Ranch BB Crt Repaint	\$ -	\$ 8,000.00	\$ -	\$ -
8477	PV Fields Painting West End	\$ -	\$ 15,000.00	\$ -	\$ -
8481	HVAC Administration Bldg	\$ -	\$ 14,520.00	\$ -	\$ -
8482	HVAC for Room #6	\$ -	\$ 11,965.00	\$ -	\$ -
Capital		\$ 545,573.71	\$ 103,037.39	\$ 376,000.00	\$ 596,000.00
Revenue Total		\$ (568,391.11)	\$ (439,174.00)	\$ (346,333.00)	\$ (346,333.00)
Expense Total		\$ 3,474,475.63	\$ 3,368,650.00	\$ 3,508,057.00	\$ 3,665,960.00
Grand Total		\$ 2,906,084.52	\$ 2,929,476.00	\$ 3,161,724.00	\$ 3,319,627.00
Expense and Capital		\$ 4,020,049.34	\$ 3,471,687.39	\$ 3,884,057.00	\$ 4,261,960.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Parks	Division: Parks Summary	Department Number: 410
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5465 Hill Fire 2018	219,884.00	-
5506 Citations	1,900.00	2,200.00
5530 Rentals	68,000.00	156,192.00
5535 Cell Tower	91,704.00	91,704.00
5540 Parking Fees	6,261.00	7,012.00
5570 Contributions	36,000.00	72,000.00
5575 Other Misc. Income	15,125.00	16,925.00
5585 Incentive Income	300.00	300.00
TOTAL REVENUE	439,174.00	346,333.00
6100 Regular Salaries	1,118,682.00	1,223,819.00
6101 Overtime Wages	12,990.00	21,094.00
6105 Car Allowance	4,800.00	4,800.00
6108 Cell Phone	9,180.00	9,180.00
6110 Part Time Salaries	118,824.00	149,981.00
6120 Retirement	200,986.00	222,596.00
6130 Employee Insurance	185,341.00	179,772.00
6140 Workers Compensation	119,364.00	159,373.00
TOTAL PERSONNEL	1,770,167.00	1,970,615.00
6210 Telephone	2,280.00	2,280.00
6310 Pool Supplies	7,250.00	8,250.00
6320 Janitorial Supplies	52,400.00	48,408.00
6321 COVID-19	5,000.00	5,000.00
6350 Water Maintenance Service	480.00	480.00
6360 Laundry/Wash Services	180.00	180.00
6510 Fuel	50,400.00	51,600.00
6520 Vehicle Maint/Repair	34,400.00	35,400.00
6610 Building Repair	83,000.00	88,000.00
6620 Bldg. Equip Maint/Repair	8,820.00	8,820.00
6630 Improvements/Maint	40,000.00	40,000.00
6705 Turf Removal	-	20,000.00
6710 Grounds Maint.	86,220.00	86,220.00
6719 Tree Care	30,000.00	30,000.00
6730 Contracted Pest Control	3,000.00	2,520.00
6740 Rubbish & Refuse	77,006.00	79,346.00
6750 Vandalism/Theft	500.00	500.00
6810 Memberships & Dues	550.00	550.00
6910 Office Supplies	260.00	300.00
6940 Copy Machine Charges	900.00	900.00
7020 Fire Inspection Fees	2,975.00	2,400.00
7030 Business Permit & Licence Fee	2,300.00	2,300.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Parks	Division: Parks Summary	Department Number: 410
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
7040 State Licences	800.00	1,000.00
7150 Security Services	500.00	750.00
7180 Business Services	3,300.00	3,300.00
7210 Publication & Subscriptions	480.00	480.00
7310 Rents & Leases - Equip	10,000.00	12,000.00
7440 Sporting Goods	1,000.00	2,400.00
7500 Small Tools	5,000.00	6,000.00
7510 Safety Supplies	-	600.00
7610 Uniform Allowance	2,900.00	7,510.00
7620 Safety Clothing & Supplies	4,544.00	4,764.00
7710 Conference & Seminars	2,450.00	4,200.00
7720 Out-of-town Travel	-	3,974.00
7810 Utilities - Gas	29,715.00	30,414.00
7820 Utilities - Water	865,373.00	899,999.00
7830 Utilities - Electricity	170,000.00	190,000.00
7840 Airport Assessment	14,000.00	14,000.00
7920 Meals & Entertainment	500.00	500.00
TOTAL SERVICES/ SUPPLIES	1,598,483.00	1,695,345.00
8400 Capital Outlay	73,037.39	\$561,000.00
8420 Equip/Facility Replacement	30,000.00	35,000.00
TOTAL CAPITAL EXPENSES	103,037.39	596,000.00
TOTAL EXPENDITURES	3,471,687.39	4,261,960.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Parks		Division: Parks Summary			Department Number: 410	
Item Description					Sub Total	Total
5506	Citations Park Admin	401			2,200.00	
TOTAL 5506						2,200.00
		Projected 19-20 July-Feb	Projected 18-19		Projected 21-22	
5530	Rentals					
	Rooms / Senior Center	13,968.00	21,528.00		12,366.00	
	Auditorium	27,260.00	22,040.00		14,597.00	
	Journey the Church	42,000.00	10,500.00		22,000.00	
	Community Park - Pavillion	3,135.00	2,255.00		2,131.00	
	Community Park - Open Space	13,050.00	9,048.00		8,787.00	
	Kildee	7,040.00	6,720.00		5,200.00	
	Freedom Center	51,750.00	41,760.00		27,690.00	
	Freedom Park - Open Space	10,875.00	11,752.00		8,376.00	
	Freedom Park - Pavillion	240.00	720.00		300.00	
	VL - Area 1	1,870.00	2,380.00		1,530.00	
	VL - Area 2	840.00	595.00		569.00	
	VL - Area 3	336.00	138.00		203.00	
	Mission Oaks	12,350.00	11,730.00		9,108.00	
	Pitts Ranch Park Area 1	4,080.00	6,120.00		3,570.00	
	Pitts Ranch Park Area 2	2,000.00	1,275.00		1,319.00	
	CG - Area 1	9,450.00	14,801.00		8,425.00	
	CG - Area 2	2,400.00	6,480.00		2,820.00	
	CG - Area 3,4,5,	6,545.00	5,270.00		4,590.00	
	CG - Nature Center	120.00	120.00		90.00	
	PVF - Area 1	600.00	600.00		450.00	
	NBP - Area 1	3,995.00	3,995.00		2,996.00	
	NBP - Area 2	600.00	600.00		450.00	
	NBP - Area 3	900.00	900.00		675.00	
	ARNEILL RANCH Open Space	800.00	800.00		600.00	
	ARNEILL RANCH AREA 1	400.00	400.00		300.00	
	Mei Vincent	600.00	600.00		450.00	
	Pleasant Valley Co-Op	6,600.00	6,600.00		6,600.00	
	Catalyst Camps	7,000.00	7,000.00		10,000.00	
	YMCA East Meeting Room	7,000.00	7,000.00		-	
TOTAL 5530						156,192.00
		Location				
5535	Cell Tower			#	\$	
	AT&T - Cell Tower	421		12	3,210.00	38,520.00
	AT&T - Cell Tower	425		12	1,587.00	19,044.00
	Metro PCS - Cell Tower	425		12	2,845.00	34,140.00
TOTAL 5535						91,704.00
		Location				
5540	Parking Fees			#	\$	
	Cam Grove Parking Passes	427				7,012.00
	Cam Grove Parking Fees	427				
	Overnight Parking (October Start)					
TOTAL 5540						7,012.00
		Location				
5570	Contributions			#	\$	
	Eagles	428		1	30,000.00	30,000.00
	CGSA	425		1	2,000.00	2,000.00
	AYSO	428		1	40,000.00	40,000.00
TOTAL 5570						72,000.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Parks		Division: Parks Summary		Department Number: 410	
	Item Description			Sub Total	Total
5575	Other Misc. Income		#	\$	
	Jolly Jumps (October Start)	504	80	25.00	2,000.00
	Misc				2,500.00
	Restitution				-
	School- PVSD Payment				10,000.00
	Admin Fee				
	Elacora Mission Oaks 3 of 5 Yr			2,425.00	2,425.00
TOTAL 5575					16,925.00
5585	Incentive Income		#	\$	
		410	1	300.00	300.00
TOTAL 5585					300.00
TOTAL REVENUE					346,333.00

(346,333.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary			Department Number: 410	
Account Number	Account Name	Description			Sub Total	Total
6100	Regular Salaries	Hours	Old Rate	W/ 2% COLA	New Rate w/Merit (Max 5%)	
	Park Services Manager (100%)	2080	50.06	0%		104,124.80
	Park Supervisor (100%)	2080	40.69	0%	41.38	85,832.55
	Park Supervisor (100%)	2080	38.75	0%	40.69	80,931.35
	Crew Lead Workers (89%)	1870	35.55	35.85	-	66,567.52
	Crew Lead Workers (89%)	1870	30.85	31.47	33.04	59,333.30
	Crew Lead Workers (89%)	1870	29.78	30.37	31.89	59,166.30
	Irrigation Tech	2080	34.97	35.67	35.85	74,282.45
	Mechanic	0	-	0.00	-	-
	Grounds/Custodian I	2080	26.44	26.97	-	56,094.03
	Grounds/Custodian I	2080	20.80	21.22	22.28	44,128.43
	Grounds/Custodian I	2080	20.80	21.22	22.28	45,783.25
	Grounds/Custodian I	2080	26.44	26.97	-	56,094.03
	Grounds/Custodian I	2080	21.84	22.28	23.39	47,300.16
	Grounds/Custodian I	2080	26.44	26.97	-	56,094.03
	Grounds/Custodian I	2080	26.44	26.97	-	56,094.03
	Grounds/Custodian I	2080	22.06	22.50	23.63	48,946.67
	Grounds/Custodian I	2080	24.36	24.85	26.09	51,895.46
	Grounds/Custodian I	2080	21.42	21.85	22.94	47,147.94
	Grounds/Custodian II	2080	25.80	26.32	27.63	55,195.57
	Grounds/Custodian II	2080	30.39	31.00	-	64,474.18
	Grounds/Custodian II	2080	27.77	28.33	-	58,915.70
	Grounds/Custodian II Not Filled	0	-	0.00	-	-
	Park Ranger (PERS) Not Filled	0	-	0.00	-	-
	2% COLA					5,417.00
TOTAL 6100						1,223,819.00
6101	Overtime	Hours	Rate	OT %	OT Rate	
	Overtime	300	28.98	150%	43.47	13,041.00
	On-Call Pay - Non-PERS	167	30.00			5,010.00
	Emergency Call Out	70	28.98	150%	43.47	3,042.90
TOTAL 6101						21,094.00
6105	Car Allowance	#	\$	Months	%	
	Park Services Manager (100%)	1	400.00	12	100%	4,800.00
TOTAL 6105						4,800.00
6108	Cell Phone	#	\$	Months	%	
		3	65.00	12	100%	2,340.00
		4	45.00	12	100%	2,160.00
		13	30.00	12	100%	4,680.00
TOTAL 6108						9,180.00
6110	Part-Time Salaries	Hours	Old Rate		New Rate	
	Park Ranger (Non-PERS)	3100	27.54		27.54	85,374.00
	Landscape/Custodian I (>980 hours)	2500	14.00		15.00	37,500.00
	Mechanic	980	27.66		27.66	27,106.80
TOTAL 6110						149,981.00
6120	Retirement	Annual	Plan	%		
	Park Services Manager(100%)	104,124.80	2.5%@55	11.5900%		12,068.06
	Park Supervisor (100%)	85,832.55	2.5%@55	11.5900%		9,947.99
	Park Supervisor 100%)	80,931.35	2.5%@55	11.5900%		9,379.94
	Crew Lead Workers (89%)	66,567.52	2.5%@55	11.5900%		7,715.18
	Crew Lead Workers (89%)	59,333.30	2%@60	8.6500%		5,132.33
	Crew Lead Workers (89%)	59,166.30	PEPRA	7.5900%		4,490.72
	Irrigation Tech	74,282.45	2.5%@55	11.5900%		8,609.34
	Mechanic	-	PEPRA	7.5900%		-
	Grounds/Custodian I	56,094.03	2.5%@55	11.5900%		6,501.30
	Grounds/Custodian I	44,128.43	PEPRA	7.5900%		3,349.35
	Grounds/Custodian I	45,783.25	PEPRA	7.5900%		3,474.95
	Grounds/Custodian I	56,094.03	2.5%@55	11.5900%		6,501.30
	Grounds/Custodian I	47,300.16	PEPRA	7.5900%		3,590.08
	Grounds/Custodian I	56,094.03	2.5%@55	11.5900%		6,501.30
	Grounds/Custodian I	56,094.03	2.5%@55	11.5900%		6,501.30
	Grounds/Custodian I	48,946.67	PEPRA	7.5900%		3,715.05

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary			Department Number: 410	
Account Number	Account Name	Description			Sub Total	Total
	Grounds/Custodian I	51,895.46	PEPRA	7.5900%	3,938.87	
	Grounds/Custodian I	47,147.94	PEPRA	7.5900%	3,578.53	
	Grounds/Custodian II	55,195.57	PEPRA	7.5900%	4,189.34	
	Grounds/Custodian II	64,474.18	2.5%@55	11.5900%	7,472.56	
	Grounds/Custodian II	58,915.70	2.5%@55	11.5900%	6,828.33	
	Grounds/Custodian II Not Filled	-	PEPRA	7.5900%	-	
	Park Ranger (PERS)	-	PEPRA	7.5900%	-	
	Lead Park Ranger	-	PEPRA	7.5900%	-	
					-	
	Park Services Manager (100%)	104,124.80	FICA	6.20%	6,455.74	
	Park Supervisor (100%)	85,832.55	FICA	6.20%	5,321.62	
	Park Supervisor 100%	80,931.35	FICA	6.20%	5,017.74	
	Crew Lead Workers (89%)	66,567.52	FICA	6.20%	4,127.19	
	Crew Lead Workers (89%)	59,333.30	FICA	6.20%	3,678.66	
	Crew Lead Workers (89%)	59,166.30	FICA	6.20%	3,668.31	
	Irrigation Tech	74,282.45	FICA	6.20%	4,605.51	
	Mechanic	-	FICA	6.20%	-	
	Grounds/Custodian I	56,094.03	FICA	6.20%	3,477.83	
	Grounds/Custodian I	44,128.43	FICA	6.20%	2,735.96	
	Grounds/Custodian I	45,783.25	FICA	6.20%	2,838.56	
	Grounds/Custodian I	56,094.03	FICA	6.20%	3,477.83	
	Grounds/Custodian I	47,300.16	FICA	6.20%	2,932.61	
	Grounds/Custodian I	56,094.03	FICA	6.20%	3,477.83	
	Grounds/Custodian I	56,094.03	FICA	6.20%	3,477.83	
	Grounds/Custodian I	48,946.67	FICA	6.20%	3,034.69	
	Grounds/Custodian I	51,895.46	FICA	6.20%	3,217.52	
	Grounds/Custodian I	47,147.94	FICA	6.20%	2,923.17	
	Grounds/Custodian II	55,195.57	FICA	6.20%	3,422.13	
	Grounds/Custodian II	64,474.18	FICA	6.20%	3,997.40	
	Grounds/Custodian II	58,915.70	FICA	6.20%	3,652.77	
	Grounds/Custodian II	-	FICA	6.20%	-	
	Park Ranger (PERS)	-	FICA	6.20%	-	
	Lead Park Ranger	-	FICA	6.20%	-	
	Admin Analyst	-	FICA	6.20%	-	
	Car Allowance	4,800.00	FICA	6.20%	297.60	
	Cell Phone Allowance	9,180.00	FICA	6.20%	569.16	
	Overtime	21,094.00	FICA	6.20%	1,307.83	
					-	
					-	
	Park Services Manager (100%)	104,124.80	Medicare	1.45%	1,509.81	
	Park Supervisor (100%)	85,832.55	Medicare	1.45%	1,244.57	
	Park Supervisor 100%	80,931.35	Medicare	1.45%	1,173.50	
	Crew Lead Workers (89%)	66,567.52	Medicare	1.45%	965.23	
	Crew Lead Workers (89%)	59,333.30	Medicare	1.45%	860.33	
	Crew Lead Workers (89%)	59,166.30	Medicare	1.45%	857.91	
	Irrigation Tech	74,282.45	Medicare	1.45%	1,077.10	
	Mechanic	-	Medicare	1.45%	-	
	Grounds/Custodian I	56,094.03	Medicare	1.45%	813.36	
	Grounds/Custodian I	44,128.43	Medicare	1.45%	639.86	
	Grounds/Custodian I	45,783.25	Medicare	1.45%	663.86	
	Grounds/Custodian I	56,094.03	Medicare	1.45%	813.36	
	Grounds/Custodian I	47,300.16	Medicare	1.45%	685.85	
	Grounds/Custodian I	56,094.03	Medicare	1.45%	813.36	
	Grounds/Custodian I	56,094.03	Medicare	1.45%	813.36	
	Grounds/Custodian I	48,946.67	Medicare	1.45%	709.73	
	Grounds/Custodian I	51,895.46	Medicare	1.45%	752.48	
	Grounds/Custodian I	47,147.94	Medicare	1.45%	683.65	
	Grounds/Custodian II	55,195.57	Medicare	1.45%	800.34	
	Grounds/Custodian II	64,474.18	Medicare	1.45%	934.88	
	Grounds/Custodian II	58,915.70	Medicare	1.45%	854.28	
	Grounds/Custodian II Not Filled	-	Medicare	1.45%	-	
	Park Ranger (Non-PERS)	85,374.00	Medicare	1.45%	1,237.92	
	Lead Park Ranger (PERS)	-	Medicare	1.45%	-	
	Admin Analyst	-	Medicare	1.45%	-	
	Park Ranger (PERS)	-	Medicare	1.45%	-	
	Grounds/Custodian I (980 hours)	37,500.00	Medicare	1.45%	543.75	
	Car Allowance	4,800.00	Medicare	1.45%	69.60	
	Cell Phone Allowance	9,180.00	Medicare	1.45%	133.11	
	Overtime	21,094.00	Medicare	1.45%	305.86	
	2% COLA				1,438.00	
TOTAL 6120						222,596.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary				Department Number: 410	
Account Number	Account Name	Description	Monthly	Percentage	Months	Sub Total	Total
6130	Employee Group Insurance						
	Park Services Manager(100%)	Medical	1,566.38	70%	12	13,157.59	
	Park Supervisor (100%)	Medical	1,741.40	70%	12	14,627.76	
	Park Supervisor 100%)	Medical	476.92	70%	12	4,006.13	
	Crew Lead Workers (89%)	Medical	1,240.00	70%	12	9,270.24	
	Crew Lead Workers (89%)	Medical	476.92	70%	12	3,565.45	
	Crew Lead Workers (89%)	Medical	1,881.98	70%	12	14,069.68	
	Irrigation Tech	Medical	1,339.54	70%	12	11,252.14	
	Mechanic	Medical	-	70%	6	-	
	Grounds/Custodian I	Medical	669.78	70%	12	5,626.15	
	Grounds/Custodian I	Medical	1,115.68	70%	12	9,371.71	
	Grounds/Custodian I	Medical	476.92	70%	12	4,006.13	
	Grounds/Custodian I	Medical	-	70%	12	-	
	Grounds/Custodian I	Medical	476.92	70%	12	4,006.13	
	Grounds/Custodian I	Medical	669.78	70%	12	5,626.15	
	Grounds/Custodian I	Medical	-	70%	12	-	
	Grounds/Custodian I	Medical	-	70%	12	-	
	Grounds/Custodian I	Medical	1,115.68	70%	12	9,371.71	
	Grounds/Custodian I	Medical	723.84	70%	12	6,080.26	
	Grounds/Custodian II	Medical	476.92	70%	12	4,006.13	
	Grounds/Custodian II	Medical	2,441.32	70%	12	20,507.09	
	Grounds/Custodian II	Medical	1,115.68	70%	12	9,371.71	
	Grounds/Custodian II Not Filled	Medical	-	70%	12	-	
	Park Ranger	Medical	-	70%	12	-	
	Park Services Manager (100%)	Dental	102.72	70%	12	862.85	
	Park Supervisor (100%)	Dental	181.75	70%	12	1,526.70	
	Park Supervisor 100%)	Dental	51.49	70%	12	432.52	
	Crew Lead Workers (89%)	Dental	51.49	70%	12	384.94	
	Crew Lead Workers (89%)	Dental	102.72	70%	12	767.93	
	Crew Lead Workers (89%)	Dental	181.75	70%	12	1,358.76	
	Irrigation Tech	Dental	102.72	70%	12	862.85	
	Mechanic	Dental	-	70%	6	-	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian I	Dental	181.75	70%	12	1,526.70	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian I	Dental	-	70%	12	-	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian I	Dental	-	70%	12	-	
	Grounds/Custodian I	Dental	-	70%	12	-	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian I	Dental	51.49	70%	12	432.52	
	Grounds/Custodian II	Dental	51.49	70%	12	432.52	
	Grounds/Custodian II	Dental	181.75	70%	12	1,526.70	
	Grounds/Custodian II	Dental	181.75	70%	12	1,526.70	
	Grounds/Custodian II Not Filled	Dental	-	70%	12	-	
	Park Services Manager (100%)	Vision	20.85	70%	12	175.14	
	Park Supervisor (100%)	Vision	20.85	70%	12	175.14	
	Park Supervisor 100%)	Vision	20.85	70%	12	175.14	
	Crew Lead Workers (89%)	Vision	20.85	70%	12	155.87	
	Crew Lead Workers (89%)	Vision	20.85	70%	12	155.87	
	Crew Lead Workers (89%)	Vision	20.85	70%	12	155.87	
	Irrigation Tech	Vision	20.85	70%	12	175.14	
	Mechanic	Vision	-	70%	6	-	
	Grounds/Custodian I	Vision	20.85	70%	12	175.14	
	Grounds/Custodian I	Vision	20.85	70%	12	175.14	
	Grounds/Custodian I	Vision	-	70%	12	-	
	Grounds/Custodian I	Vision	-	70%	12	-	

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary				Department Number: 410	
Account Number	Account Name	Description				Sub Total	Total
	Grounds/Custodian I	Vision	-	70%	12	-	
	Grounds/Custodian I	Vision	20.85	70%	12	175.14	
	Grounds/Custodian I	Vision	-	70%	12	-	
	Grounds/Custodian I	Vision	-	70%	12	-	
	Grounds/Custodian I	Vision	20.85	70%	12	175.14	
	Grounds/Custodian I	Vision	-	70%	12	-	
	Grounds/Custodian II	Vision	20.85	70%	12	175.14	
	Grounds/Custodian II	Vision	20.85	70%	12	175.14	
	Grounds/Custodian II	Vision	20.85	70%	12	175.14	
	Grounds/Custodian II Not Filled	Vision	-	70%	12	-	
	Park Services Manager (100%)	Life	33.60	100%	12	403.20	
	Park Supervisor (100%)	Life	33.60	100%	12	403.20	
	Park Supervisor 100%	Life	33.60	100%	12	403.20	
	Crew Lead Workers (89%)	Life	11.09	89%	12	105.41	
	Crew Lead Workers (89%)	Life	9.91	89%	12	94.20	
	Crew Lead Workers (89%)	Life	9.58	89%	12	91.06	
	Irrigation Tech	Life	10.92	100%	12	131.04	
	Mechanic	Life	-	100%	6	-	
	Grounds/Custodian I	Life	8.90	100%	12	106.80	
	Grounds/Custodian I	Life	7.06	100%	12	84.72	
	Grounds/Custodian I	Life	7.39	100%	12	88.68	
	Grounds/Custodian I	Life	8.90	100%	12	106.80	
	Grounds/Custodian I	Life	7.39	100%	12	88.68	
	Grounds/Custodian I	Life	8.90	100%	12	106.80	
	Grounds/Custodian I	Life	8.90	100%	12	106.80	
	Grounds/Custodian I	Life	7.06	100%	12	84.72	
	Grounds/Custodian I	Life	7.73	100%	12	92.76	
	Grounds/Custodian I	Life	7.06	100%	12	84.72	
	Grounds/Custodian II	Life	8.23	100%	12	98.76	
	Grounds/Custodian II	Life	10.25	100%	12	123.00	
	Grounds/Custodian II	Life	8.23	100%	12	98.76	
	Grounds/Custodian II Not Filled	Life	-	100%	12	-	
	Park Services Manager (100%)	ADD	4.60	100%	12	55.20	
	Park Supervisor (100%)	ADD	4.60	100%	12	55.20	
	Park Supervisor 100%	ADD	4.60	100%	12	55.20	
	Crew Lead Workers (89%)	ADD	1.52	100%	12	16.23	
	Crew Lead Workers (89%)	ADD	1.36	100%	12	14.52	
	Crew Lead Workers (89%)	ADD	1.31	100%	12	13.99	
	Irrigation Tech	ADD	1.50	100%	12	18.00	
	Mechanic	ADD	-	100%	6	-	
	Grounds/Custodian I	ADD	1.22	100%	12	14.64	
	Grounds/Custodian I	ADD	0.97	100%	12	11.64	
	Grounds/Custodian I	ADD	1.01	100%	12	12.12	
	Grounds/Custodian I	ADD	1.22	100%	12	14.64	
	Grounds/Custodian I	ADD	1.01	100%	12	12.12	
	Grounds/Custodian I	ADD	1.22	100%	12	14.64	
	Grounds/Custodian I	ADD	1.22	100%	12	14.64	
	Grounds/Custodian I	ADD	0.97	100%	12	11.64	
	Grounds/Custodian I	ADD	1.06	100%	12	12.72	
	Grounds/Custodian I	ADD	0.97	100%	12	11.64	
	Grounds/Custodian II	ADD	1.13	100%	12	13.56	
	Grounds/Custodian II	ADD	1.40	100%	12	16.80	
	Grounds/Custodian II	ADD	1.13	100%	12	13.56	
	Grounds/Custodian II Not Filled	ADD	-	100%	12	-	
	Park Services Manager (100%)	LTD	24.99	100%	12	299.88	
	Park Supervisor (100%)	LTD	19.72	100%	12	236.64	
	Park Supervisor 100%	LTD	18.06	100%	12	216.72	
	Crew Lead Workers (89%)	LTD	15.77	100%	12	168.42	
	Crew Lead Workers (89%)	LTD	13.98	100%	12	149.31	
	Crew Lead Workers (89%)	LTD	13.53	100%	12	144.50	
	Irrigation Tech	LTD	15.52	100%	12	186.24	
	Mechanic	LTD	-	100%	6	-	
	Grounds/Custodian I	LTD	12.68	100%	12	152.16	
	Grounds/Custodian I	LTD	9.98	100%	12	119.76	
	Grounds/Custodian I	LTD	10.47	100%	12	125.64	
	Grounds/Custodian I	LTD	12.68	100%	12	152.16	
	Grounds/Custodian I	LTD	10.47	100%	12	125.64	
	Grounds/Custodian I	LTD	12.68	100%	12	152.16	

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary			Department Number: 410	
Account Number	Account Name	Description			Sub Total	Total
	Grounds/Custodian I	LTD	12.68	100%	12	152.16
	Grounds/Custodian I	LTD	9.98	100%	12	119.76
	Grounds/Custodian I	LTD	10.91	100%	12	130.92
	Grounds/Custodian I	LTD	9.98	100%	12	119.76
	Grounds/Custodian II	LTD	11.56	100%	12	138.72
	Grounds/Custodian II	LTD	14.58	100%	12	174.96
	Grounds/Custodian II	LTD	11.56	100%	12	138.72
	Grounds/Custodian II Not Filled	LTD		100%	12	-
	Park Services Manager (100%)	STD	33.88	100%	12	406.56
	Park Supervisor (100%)	STD	26.73	100%	12	320.76
	Park Supervisor 100%	STD	24.48	100%	12	293.76
	Crew Lead Workers (89%)	STD	21.38	100%	12	228.34
	Crew Lead Workers (89%)	STD	18.96	100%	12	202.49
	Crew Lead Workers (89%)	STD	18.35	100%	12	195.98
	Irrigation Tech	STD	21.03	100%	12	252.36
	Mechanic	STD	-	100%	6	-
	Grounds/Custodian I	STD	17.20	100%	12	206.40
	Grounds/Custodian I	STD	13.53	100%	12	162.36
	Grounds/Custodian I	STD	14.20	100%	12	170.40
	Grounds/Custodian I	STD	17.20	100%	12	206.40
	Grounds/Custodian I	STD	14.20	100%	12	170.40
	Grounds/Custodian I	STD	17.20	100%	12	206.40
	Grounds/Custodian I	STD	17.20	100%	12	206.40
	Grounds/Custodian I	STD	13.53	100%	12	162.36
	Grounds/Custodian I	STD	14.79	100%	12	177.48
	Grounds/Custodian I	STD	13.53	100%	12	162.36
	Grounds/Custodian II	STD	15.67	100%	12	188.04
	Grounds/Custodian II	STD	19.77	100%	12	237.24
	Grounds/Custodian II	STD	15.67	100%	12	188.04
	Grounds/Custodian II Not Filled	STD		100%	12	-
	Park Services Manager (100%)	EAP	0.75	100%	12	9.00
	Park Supervisor (100%)	EAP	0.75	100%	12	9.00
	Park Supervisor 100%	EAP	0.75	100%	12	9.00
	Crew Lead Workers (89%)	EAP	0.75	100%	12	8.01
	Crew Lead Workers (89%)	EAP	0.75	100%	12	8.01
	Crew Lead Workers (89%)	EAP	0.75	100%	12	8.01
	Irrigation Tech	EAP	0.75	100%	12	9.00
	Mechanic	EAP	-	100%	6	-
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian I	EAP	0.75	100%	12	9.00
	Grounds/Custodian II	EAP	0.75	100%	12	9.00
	Grounds/Custodian II	EAP	0.75	100%	12	9.00
	Grounds/Custodian II	EAP	0.75	100%	12	9.00
	Grounds/Custodian II Not Filled	EAP		100%	12	-
	Ins Adjustment January 2022 7%					
	(Money Magazine 5.3% 2021)					
	(Society for HR Mgmt 5.3% for 2021)					
	TOTAL 6130					4,620.00
						179,772.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary			Department Number: 410	
Account Number	Account Name	Description			Sub Total	Total
6140	Workers Compensation					
	Park Services Manager (100%)	9420	11.92	100.00	104,124.80	12,411.68
	Park Supervisor (100%)	9420	11.92	100.00	85,832.55	10,231.24
	Park Supervisor 100%)	9420	11.92	100.00	80,931.35	9,647.02
	Crew Lead Workers (89%)	9420	11.92	100.00	66,567.52	7,062.02
	Crew Lead Workers (89%)	9420	11.92	100.00	59,333.30	6,294.55
	Crew Lead Workers (89%)	9420	11.92	100.00	59,166.30	6,276.83
	Irrigation Tech	9420	11.92	100.00	74,282.45	8,854.47
	Mechanic	9420	-	100.00	-	-
	Grounds/Custodian I	9420	11.92	100.00	56,094.03	6,686.41
	Grounds/Custodian I	9420	11.92	100.00	44,128.43	5,260.11
	Grounds/Custodian I	9420	11.92	100.00	45,783.25	5,457.36
	Grounds/Custodian I	9420	11.92	100.00	56,094.03	6,686.41
	Grounds/Custodian I	9420	11.92	100.00	47,300.16	5,638.18
	Grounds/Custodian I	9420	11.92	100.00	56,094.03	6,686.41
	Grounds/Custodian I	9420	11.92	100.00	56,094.03	6,686.41
	Grounds/Custodian I	9420	11.92	100.00	48,946.67	5,834.44
	Grounds/Custodian I	9420	11.92	100.00	51,895.46	6,185.94
	Grounds/Custodian I	9420	11.92	100.00	47,147.94	5,620.03
	Grounds/Custodian II	9420	11.92	100.00	55,195.57	6,579.31
	Grounds/Custodian II	9420	11.92	100.00	64,474.18	7,685.32
	Grounds/Custodian II	9420	11.92	100.00	58,915.70	7,022.75
	Grounds/Custodian II Not Filled	9420	11.92	100.00	-	-
	On-Call Pay	9420	11.92	100.00	5,010.00	597.19
	Emergency Callouts	9420	11.92	100.00	3,042.90	362.71
	Overtime	9420	11.92	100.00	21,094.00	2,514.40
	Park Ranger (Non-PERS)	7720	4.72	100.00	85,374.00	4,029.65
	Park Ranger (PERS)	7720	4.72	100.00	-	-
	Grounds/Custodian I (980 hours)	9420	11.92	100.00	37,500.00	4,470.00
	Mechanic (980 hours)	9420	11.92	100.00	27,106.80	3,231.13
	2% COLA					1,361.00
TOTAL 6140						159,373.00
TOTAL PERSONNEL						1,970,615.00
6210	Telephone	Amount	Quantity	# Months		
	Sprint Cell Phones (monthly bill)	10.00	8	12		960.00
	Duty Cell Replacement	200.00	3			600.00
	Tablets - Data Plan	30.00	2	12		720.00
TOTAL 6210						2,280.00
6310	Pool Supplies	Division		\$		
	Chemicals and Materials	462		8,250.00		8,250.00
TOTAL 6310						8,250.00
6320	Janitorial Supplies	# Months		\$		
	Cleaning Supplies/Materials	12		4,034.00		48,408.00
TOTAL 6320						48,408.00
6321	COVID-19			\$		
				5,000.00		5,000.00
TOTAL 6321						5,000.00
6350	Water Maintenance Services	# Months		\$		
	Culligan	12		40.00		480.00
TOTAL 6350						480.00
6360	Laundry/Wash Services	# Months		\$		
	Laundry for table covers	12		15.00		180.00
TOTAL 6360						180.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary		Department Number: 410	
Account Number	Account Name	Description		Sub Total	Total
6510	Fuel	# Months	\$		
	P-Shop	12.00	4,300.00	51,600.00	
TOTAL 6510					51,600.00
6520	Vehicle Maint./Repair	# Months	\$		
	Supplies & Parts	12	2,950.00	35,400.00	
TOTAL 6520					35,400.00
6610	Blg. Maint./Repair	# Months	\$		
	Regular Repair, electrical, plumbing	1	70,000.00	70,000.00	
	Paint, floor coverings, electrical upgrade, lights	1	18,000.00	18,000.00	
TOTAL 6610					88,000.00
6620	Blg. Equip Maint./Repair (HVAC MEP)	# Months	\$		
	Refrigeration/HVAC	12	315.00	3,780.00	
	Parts	12	120.00	1,440.00	
	Filters/Screens/Service	4	900.00	3,600.00	
TOTAL 6620					8,820.00
6630	Improvements/Maint. (Playgrounds)	# Months	\$		
	Playground	1	40,000.00	40,000.00	
TOTAL 6630					40,000.00
6705	Turf Removal		\$		
			20,000.00	\$ 20,000.00	
TOTAL 6705					20,000.00
6710	Grounds Maint.	# Months	\$		
	Irrigation	1	42,000.00	42,000.00	
	Plants, color, shrubs,	12	1,200.00	14,400.00	
	Fertilizer/seed	12	785.00	9,420.00	
	Controller Connections	12	300.00	3,600.00	
	Mutt Mits - Poo free bags	12	1,400.00	16,800.00	
TOTAL 6710					86,220.00
6719	Tree Care	Parks			
	Grid Pruning				
	Emergency				
	Removals - Charter Oaks/Mission				
	Oaks/Com Center/Heritage	17	1,500.00	25,500.00	
	Replacement	45	100	4,500.00	
TOTAL 6719					30,000.00
6730	Contract Pest Control Services	# Months	\$		
	Pest Control Services	12	210.00	2,520.00	
TOTAL 6730					2,520.00
6740	Rubbish & Refuse	# Months	\$		
	JT's Rubbish/ Harrison take over	12	4,200.00	50,400.00	
	JTZ's Roll Off/ Harrison take over	12	600.00	7,200.00	
	District Wide Hauling	12	230.00	2,760.00	
	PVF	12	925.00	11,100.00	
	Black Gold Hazard Waste	12	225.00	2,700.00	
	Camarillo CHristmas Parade	1	750.00	750.00	
	Increase 5.9 %			4,436.00	
TOTAL 6740					79,346.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary			Department Number: 410	
Account Number	Account Name	Description			Sub Total	Total
6750	Vandalism/Theft	Quantity		\$		
		1		500	500.00	
TOTAL 6750						500.00
6810	Memberships/Dues	Quantity		\$		
	Sports Turf Mgs Assoc	2		75.00	150.00	
	Inter Society of Arboriculture	1		100.00	100.00	
	Prof Assoc of Pesticide Applicators	4		75.00	300.00	
TOTAL 6810						550.00
6910	Office Supplies	# Months		\$		
	Office Supplies	1		300.00	300.00	
TOTAL 6910						300.00
6940	Copy Machine Charges	# Months	Copies	\$		
	Ink Cartridges	12		75.00	900.00	
TOTAL 6940						900.00
7020	Fire Inspection Fees	#		\$		
	PVF SnackBar	1		575.00	575.00	
	Community Center Sprinklers	1		575.00	575.00	
	Community Center Kitchen	0		575.00	-	
	Fire Extinguishers	1		1,250.00	1,250.00	
	PVF Buildings Fire sprinklers every 5 yrs	1			-	
TOTAL 7020						2,400.00
7030	Business Permit & Licence Fees	#		\$		
	County Permits / Health Dept	1		1,800.00	1,800.00	
	Pool	1		500.00	500.00	
TOTAL 7030						2,300.00
7040	State License Fees					
	PV Pool Slide OSHA Inspection	1		1,000.00	1,000.00	
TOTAL 7040						1,000.00
7150	Security Services	Hours		Rate		
	Dial Security	30.00		25.00	750.00	
TOTAL 7150						750.00
7180	Business Services	# Months		\$		
	Phoenix Group Citation 3rd Party	12		100.00	1,200.00	
	County of Ventura Citations	12		175.00	2,100.00	
TOTAL 7180						3,300.00
7210	Publications & Subscriptions	# Months		\$		
	Reference Materials, greenbook, shop manuals	12		40.00	480.00	
	OSHA Materials, BLR Online					
TOTAL 7210						480.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary		Department Number: 410	
Account Number	Account Name	Description		Sub Total	Total
7310	Rents & Leases - Equipment	# Months	\$		
	Equipment Not in Fleet	1	7,800.00	7,800.00	
	Portable Restrooms	12	350.00	4,200.00	
TOTAL 7310					12,000.00
7440	Sporting Goods	# Months	\$		
	Tennis, Pickleball, Volleyball & Basketball Nets	1	2,400.00	2,400.00	
TOTAL 7440					2,400.00
7500	Small Tools	# Months	\$		
	Hand Tools	12	100.00	1,200.00	
	Small Power Tools	12	150.00	1,800.00	
	Safety Equipment	12	125.00	1,500.00	
	Mechanic Tools	12	125.00	1,500.00	
TOTAL 7500					6,000.00
7510	Safety Supplies	# Months	\$		
	AED Oversight Fee - CC Exp 10/22 FY22-23	0	150.00	-	
	AED Supplies - CC Exp 10/22 FY22-23	0	150.00	-	
	AED Oversight Fee - Aquatics	1	150.00	150.00	
	AED Supplies - Aquatics	1	150.00	150.00	
	AED Oversight Fee - Senior Center	1	150.00	150.00	
	AED Supplies - Senior Center	1	150.00	150.00	
TOTAL 7510					600.00
7610	Uniform Allowance	Staff	\$		
	Park Staff	21	310.00	6,510.00	
	Rangers	5	200.00	1,000.00	
TOTAL 7610					7,510.00
7620	Safety Clothing	# Staff	\$		
	Boots	21	160.00	3,360.00	
	Supplies	12	100.00	1,200.00	
	First Aid Replenishment	12	17.00	204.00	
TOTAL 7620					4,764.00
7710	Conference & Seminars	Quantity	Cost/Each		
	Aquatic AFO Certification	1	300.00	300.00	
	Regional/Local Professional Dev	2	500.00	1,000.00	
	Playground Inspector License	1	500.00	500.00	
	Pesticide License	2	400.00	800.00	
	Backflow Testing License	1	350.00	350.00	
	Industry-specific Professional Dev	1	-	-	
	Industry-specific Professional Dev	CPRS	1,250.00	1,250.00	
	Industry-specific Professional Dev	NRPA	0	1,500.00	
TOTAL 7710					4,200.00
7720	Out-of-town Travel				
	Mileage	300	0.58	174.00	
	Industry-specific Professional Dev	6	300.00	1,800.00	
	Industry-specific Professional Dev	1	2000.00	2,000.00	
TOTAL 7720					3,974.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Parks Summary		Department Number: 410	
Account Number	Account Name	Description		Sub Total	Total
7810	Gas	# Months	\$		
	PV Aquatic Center	12	1,915.00	22,980.00	
	Community Center	12	260.00	3,120.00	
	Freedom Center	12	115.00	1,380.00	
	Park Office / CO-OP	12	72.00	864.00	
	Snack Bar PVF	12	75.00	900.00	
	Potential Increase 4%	12	0.04	29,244.00	
TOTAL 7810					30,414.00
7820	Water	\$ per Unit	Units		
	Camrosa	3.99	42,275.00	168,677.25	
	City of Camarillo	5.18	84,850.00	439,523.00	
	Los Altos Fields	4.92	11,641.00	57,273.72	
	Freedom Ball Fields	5.24	16,731.00	87,670.44	
	PVF / SnackBar and Buildings	30.76	120.00	3,691.20	
	PVF (Reclaimed) / Irrigation	2.07	52,439.00	108,548.73	
	Potential Increase 3%		865,384.34	34,615.00	
TOTAL 7820					899,999.00
7830	Electricity	# Months	\$		
	Electric Costs	1	110,000.00	110,000.00	
	Freedom Ball Fields	1	5,000.00	5,000.00	
	PVF	1	75,000.00	75,000.00	
TOTAL 7830					190,000.00
7840	Airport Assessment	Annually	\$		
	Airport Assessment	1	14,000.00	14,000.00	
TOTAL 7840					14,000.00
7920	Meals & Entertainment	# Months	\$		
	Interview Panels and Meetings	1	500.00	500.00	
TOTAL 7920					500.00
TOTAL SERVICES & SUPPLIES					1,695,345.00
		Capital Outlay			
8400	Capital Outlay	Funds	\$		
	HVAC Conference Room		\$15,000		
	Pool Vacuum		\$6,000		
	Springville Parking Lot		\$80,000		
	Mission Oaks Parking Lot		\$100,000		
	Tennis Court Lighting - MO, BK, VL		\$140,000		
	ECAA Loan (Lighting Project)		\$190,000		
	Sr Center Carpet		\$15,000		
	Sr Center Upgrade to Sound Board		\$15,000		
TOTAL 8400					\$561,000.00
8420	Equip/Facility Replacement	#	\$		
	Trucks	1	\$35,000	35,000.00	
TOTAL 8420					35,000.00
TOTAL CAPITAL OUTLAY					596,000.00
TOTAL EXPENSES					4,261,960.00

**Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Rec Admin/Marketing/Special Events (503)**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5510	Contract Classes-Public Fees	\$ (52.00)	\$ -	\$ -	\$ -
5511	Public Fees	\$ (27,684.64)	\$ -	\$ (27,795.00)	\$ (27,795.00)
5555	Activity Guide Revenue	\$ (25,010.00)	\$ -	\$ (10,000.00)	\$ (10,000.00)
5558	Sponsorships/Donations	\$ (4,950.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
5563	Staffing Cost Recovery	\$ (12,761.81)	\$ -	\$ (1,250.00)	\$ (1,250.00)
5564	Special Event Permits	\$ (403.00)	\$ -	\$ -	\$ -
5570	Contributions	\$ (23,500.00)	\$ -	\$ -	\$ -
5573	Grants	\$ (24.65)	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (225.00)	\$ -	\$ -	\$ -
Revenue		\$ (94,611.10)	\$ -	\$ (40,045.00)	\$ (40,045.00)
Personnel					
6100	Full Time Salaries	\$ 242,663.37	\$ 201,280.00	\$ 197,996.00	\$ 197,996.00
6101	Overtime Salaries	\$ 2,775.93	\$ -	\$ -	\$ -
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 1,158.00	\$ 780.00	\$ 780.00	\$ 780.00
6110	Part-Time Salaries	\$ 35,252.73	\$ -	\$ 13,130.00	\$ 13,130.00
6120	Retirement	\$ 36,253.08	\$ 34,746.00	\$ 30,425.00	\$ 30,425.00
6121	457 Pension	\$ -	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 22,561.46	\$ 10,106.00	\$ 14,663.00	\$ 14,663.00
6140	Workers Compensation	\$ 5,868.91	\$ 195.00	\$ 5,363.00	\$ 5,363.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
6160	Loan - Pension Obligation	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -
Personnel		\$ 346,533.48	\$ 247,107.00	\$ 262,357.00	\$ 262,357.00
Services and Supplies					
6330	Kitchen Supplies	\$ 107.52	\$ -	\$ 350.00	\$ 350.00
6340	Food Supplies	\$ 2,099.14	\$ -	\$ 2,000.00	\$ 2,000.00
6360	Laundry/Wash Service	\$ 181.00	\$ 300.00	\$ 950.00	\$ 950.00
6810	Memberships	\$ 175.00	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 3,505.38	\$ 550.00	\$ 2,250.00	\$ 2,250.00
6920	Postage Expense	\$ 10,403.14	\$ -	\$ 11,200.00	\$ 11,200.00
6930	Advertising Expense	\$ 1,860.90	\$ -	\$ -	\$ -
7020	Fire & Safety Insp Fees	\$ 302.36	\$ -	\$ 1,750.00	\$ 1,750.00
7030	Permit & Licensing Fees	\$ -	\$ 150.00	\$ 2,850.00	\$ 2,850.00
7100	Professional Services	\$ 2,300.00	\$ -	\$ 1,000.00	\$ 1,000.00
7115	Typeset and Print Services	\$ 27,804.57	\$ -	\$ 24,000.00	\$ 24,000.00
7140	Medical & Health Svcs (HR)	\$ 1,850.00	\$ -	\$ 6,250.00	\$ 6,250.00
7150	Security Services	\$ 250.00	\$ -	\$ 1,150.00	\$ 1,150.00
7160	Entertainment Services	\$ 420.00	\$ -	\$ 5,400.00	\$ 5,400.00
7180	Business Services	\$ 6,521.77	\$ -	\$ 8,400.00	\$ 8,400.00
7310	Rents & Leases - Equip	\$ 5,220.87	\$ -	\$ 9,500.00	\$ 9,500.00
7320	Bldg/Field Leases & Rental	\$ 60.00	\$ -	\$ 60.00	\$ 60.00
7420	Supplies	\$ 9,815.22	\$ -	\$ 9,900.00	\$ 9,900.00
7510	Safety Supplies	\$ 96.50	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 4,337.19	\$ -	\$ 560.00	\$ 1,560.00
7700	Transportation and Travel	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
7710	Conference&Seminar Staff	\$ 8,210.83	\$ -	\$ 7,670.00	\$ 7,670.00
7720	Conference&Seminar Travel Exp	\$ 3,248.00	\$ -	\$ 4,500.00	\$ 4,500.00
7730	Private Vehicle Mileage	\$ 247.66	\$ 708.00	\$ 1,416.00	\$ 1,416.00
7910	Awards and Certificates	\$ 1,430.62	\$ -	\$ 1,200.00	\$ 1,200.00
8112	Sponsorship Refund 2020	\$ 18,298.90	\$ -	\$ -	\$ -
Services and Supplies		\$ 108,746.57	\$ 1,708.00	\$ 103,856.00	\$ 104,856.00
Revenue Total		\$ (94,611.10)	\$ -	\$ (40,045.00)	\$ (40,045.00)
Expense Total		\$ 455,280.05	\$ 248,815.00	\$ 366,213.00	\$ 367,213.00
Grand Total		\$ 360,668.95	\$ 248,815.00	\$ 326,168.00	\$ 327,168.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET**

Account Summary

Department: Recreation Services	Division: Rec Admin/Marketing/Special Events	Department Number: 503
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5511 Public Fees	-	27,795.00
5555 Activity Guide & Marquee	-	10,000.00
5558 Sponsorships/Donations	-	1,000.00
5563 Staffing Cost Recovery	-	1,250.00
TOTAL REVENUE	-	40,045.00
6100 Regular Salaries	201,280.00	197,996.00
6108 Cell Phone	780.00	780.00
6110 Part Time Salaries	-	13,130.00
6120 Retirement	34,746.00	30,425.00
6130 Employee Insurance	10,106.00	14,663.00
6140 Workers Compensation	195.00	5,363.00
TOTAL PERSONNEL	247,107.00	262,357.00
6330 Kitchen Supplies	-	350.00
6340 Food Supplies	-	2,000.00
6360 Laundry/Wash Services	300.00	950.00
6910 Office Supplies	550.00	2,250.00
6920 Postage/Freight/Mail Expense	-	11,200.00
7020 Fire Inspection Fees	-	1,750.00
7030 Business Permit & Licence Fee	150.00	2,850.00
7100 Professional Services	-	1,000.00
7115 Typsetting & Printing Services	-	24,000.00
7140 Medical & Health Services	-	6,250.00
7150 Security Services	-	1,150.00
7160 Entertainment Services	-	5,400.00
7180 Business Services	-	8,400.00
7310 Rents & Leases - Equip	-	9,500.00
7320 Bidg./Field Leases & Rental	-	60.00
7420 Special Event Supplies	-	9,900.00
7610 Uniform Allowance	-	1,560.00
7700 Transportation & Travel	-	1,500.00
7710 Conference & Seminars	-	7,670.00
7720 Out-of-town Travel	-	4,500.00
7730 Private Vehicle Mileage	708.00	1,416.00
7910 Awards & Certificates	-	1,200.00
TOTAL SERVICES/ SUPPLIES	1,708.00	104,856.00
8400 Capital Outlay	-	-
TOTAL CAPITAL EXPENSES	-	-
TOTAL EXPENDITURES	248,815.00	367,213.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Revenue Worksheet

Department: Recreation Services		Division: Rec Admin/Marketing/Special Events		Department Number: 503	
	Item Description			Sub Total	Total
5511	Public Fees	Quantity	Amount		
	End-of-Summer Campout (2021)	100	10.00	1,000.00	
	Rummage Sale - (Oct/April)	80	25.00	2,000.00	
	Halloween in the Park (2021)	6	125.00	750.00	
	50+ Expo (2021)	40	125.00	5,000.00	
	Breakfast with Santa	200	10.00	2,000.00	
	Camarillo Christmas Parade (2021)				
	Vendors	50	99.00	4,950.00	
	Entries	100	55.00	5,500.00	
	Flashlight Easter Egg Hunt (2022)	100	5.00	500.00	
	Easter Eggstravaganza (2022)				
	Vendors	30	99.00	2,970.00	
	Food Truck Festival (2022)	25	125.00	3,125.00	
TOTAL 5511					27,795.00
5555	Activity Guide & Marquee	Quantity	Amount		
	Activity Guide Advertising Revenue	2	5,000.00	10,000.00	
TOTAL 5555					10,000.00
5558	Sponsorships/Donations	Quantity	Amount		
	Brightview Agreement Sponsorship	1.00	1,000.00	1,000.00	
TOTAL 5558					1,000.00
5563	Staffing Cost Recovery	Quantity	Amount		
	Contracted Special Events/Filming	5	250.00	1,250.00	
TOTAL 5563					1,250.00
TOTAL REVENUE				TOTAL	40,045.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Rec Admin/Marketing/Special Events			Department Number: 503		
Account Number	Account Name	Description			Sub Total	Total	
6100	Regular Salaries		Hours	Old Rate	Rate w/ 2% COLA	Rate w/ Merit (5% Max)	
	Recreation Services Manager		2080	50.06			104,122.80
	Marketing Specialist	90%	1872	25.73		25.86	48,389.64
	Recreation Specialist		2080	19.28		20.24	41,605.44
	2% COLA						3,878.00
TOTAL 6100							197,996.00
6108	Cell Phone		Quantity	\$	Months		
	Recreation Services Manager		1	65.00	12		780.00
TOTAL 6108							780.00
6110	Part-Time Salaries		Hours	7/1/2021	COLA / Merit	1/1/2022	
	Movies in the Park - 4 Events (21 & 22)		60			15.00	900.00
	50+ Expo (2021)		100			15.00	1,500.00
	Halloween in the Park		150	14.00			2,100.00
	Breakfast with Santa		100	14.00			1,400.00
	Camarillo Christmas Parade		300	14.00			4,200.00
	Flashlight Easter Egg Hunt (2022)		20			15.00	300.00
	Easter Eggstravaganza (2022)		150			15.00	2,250.00
	Food Truck Festival (2022)		20			15.00	300.00
	Rummage Sale (April 2022)		12	14.00		15.00	180.00
	TOTAL 6110						
6120	Retirement		Annual	Plan	%		
	Recreation Services Manager		104,122.80	PEPRA	7.590%		7,902.92
	Marketing Specialist	90%	48,389.64	PEPRA	7.590%		3,672.77
	Recreation Specialist		41,605.44	PEPRA	7.590%		3,157.85
	Recreation Services Manager		104,122.80	FICA	6.20%		6,455.61
	Marketing Specialist	90%	48,389.64	FICA	6.20%		3,000.16
	Recreation Specialist		41,605.44	FICA	6.20%		2,579.54
	Cell Phone		780.00	FICA	6.20%		48.36
	Recreation Services Manager		104,122.80	Medicare	1.45%		1,509.78
	Marketing Specialist	90%	48,389.64	Medicare	1.45%		701.65
	Recreation Specialist		41,605.44	Medicare	1.45%		603.28
	Part Time Staff		13,130.00	Medicare	1.45%		190.39
	Cell Phone		780.00	Medicare	1.45%		11.31
	2% COLA						591.00
TOTAL 6120							30,425.00
6130	Employee Group Insurance		Type	Monthly	%	Months	
	Recreation Services Manager		Medical	-	70%	12	-
	Marketing Specialist	90%	Medical	783.20	70%	12	5,920.99
	Recreation Specialist		Medical	669.78	70%	12	5,626.15
	Recreation Services Manager		Dental	-	70%	12	-
	Marketing Specialist	90%	Dental	51.49	70%	12	389.26
	Recreation Specialist		Dental	-	70%	12	-
	Recreation Services Manager		Vision	-	70%	12	-
	Marketing Specialist	90%	Vision	20.86	70%	12	157.70
	Recreation Specialist		Vision	-	70%	12	-
	Recreation Services Manager		Life	33.60	100%	12	403.20
	Marketing Specialist	90%	Life	9.07	100%	12	97.96
	Recreation Specialist		Life	6.55	100%	12	78.60
	Recreation Services Manager		ADD	4.60	100%	12	55.20
	Marketing Specialist	90%	ADD	1.24	100%	12	13.39
	Recreation Specialist		ADD	0.90	100%	12	10.80
	Recreation Services Manager		LTD	24.27	100%	12	291.24
	Marketing Specialist	90%	LTD	12.84	100%	12	138.67
	Recreation Specialist		LTD	9.26	100%	12	111.12
	Recreation Services Manager		STD	32.90	100%	12	394.80
	Marketing Specialist	90%	STD	17.41	100%	12	188.03

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Rec Admin/Marketing/Special Events				Department Number: 503	
Account Number	Account Name	Description				Sub Total	Total
	Recreation Specialist	STD	12.55	100%	12	150.60	
	Recreation Services Manager	EAP	0.75	100%	12	9.00	
	Marketing Specialist	90% EAP	0.75	100%	12	8.10	
	Recreation Specialist	EAP	0.75	100%	12	9.00	
	Insurance Adjustment January 2022 7%					609.00	
TOTAL 6130							14,663.00
6140	Workers Compensation	Code	Rate	Per	Wages		
	Recreation Services Manager	9410	2.54	100.00	104,122.80	2,644.72	
	Marketing Specialist	90% 9410	2.54	100.00	48,389.64	1,229.10	
	Recreation Specialist	9410	2.54	100.00	41,605.44	1,056.78	
	Part Time Staff	9410	2.54	100.00	13,130.00	333.50	
	\$2.54 X (per \$100 of regular salary)						
	2% COLA					99.00	
TOTAL 6140							5,363.00
TOTAL PERSONNEL							262,357.00
Services & Supplies							
6330	Kitchen Supplies	Quantity	Amount				
	Breakfast with Santa	1	50.00			50.00	
	End-of-Summer Campout (2021)	1	50.00			50.00	
	2021 Camarillo Christmas Parade	1	250.00			250.00	
TOTAL 6330							350.00
6340	Food Supplies	Quantity	Amount				
	Breakfast with Santa	1	1,000.00			1,000.00	
	2021 Camarillo Christmas Parade	1	1,000.00			1,000.00	
TOTAL 6340							2,000.00
6360	Laundry/Wash Services	Quantity	Amount				
	Easter Bunny Costume (2022)	1	100.00			100.00	
	Lineris	12	50.00			600.00	
	2021 Camarillo Christmas Parade	1	250.00			250.00	
TOTAL 6360							950.00
6910	Office Supplies	Quantity	Amount				
	Office Supplies - Department	1	500.00			500.00	
	Office Supplies - Marketing (Plotter Supplies)	1	750.00			750.00	
	2021 Camarillo Christmas Parade	1	1,000.00			1,000.00	
TOTAL 6910							2,250.00
6920	Postage/Freight Expense	Quantity	Amount				
	Activity Guide	2	5,500.00			11,000.00	
	Letters to Santa	1	200.00			200.00	
TOTAL 6920							11,200.00
7020	Fire Inspection Fees	Quantity	Amount				
	50+ Expo (2021)	1	350.00			350.00	
	Halloween in the Park	1	350.00			350.00	
	Easter Eggstravaganza (2022)	1	350.00			350.00	
	Food Truck Festival (2022)	1	350.00			350.00	
	2021 Camarillo Christmas Parade	1	350.00			350.00	
TOTAL 7020							1,750.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Rec Admin/Marketing/Special Events		Department Number: 503	
Account Number	Account Name	Description		Sub Total	Total
7030	Business Permit & Licence Fees	Quantity	Amount		
	USPS Bulk Mailing Permit	1	250.00	250.00	
	Movies in the Park (2021) Film Rights Fee	4	650.00	2,600.00	
	2021 Camarillo Christmas Parade - City Permit	1	250.00		
TOTAL 7030					2,850.00
7100	Professional & Special Services	Quantity	Amount		
	Halloween in the Park (2021) A/V Services	1	500.00	500.00	
	Easter Eggstravaganza (2022) A/V Services	1	500.00	500.00	
TOTAL 7100					1,000.00
7115	Typesetting & Printing Services	Quantity	Amount		
	Activity Guide Printing	2	12,000.00	24,000.00	
TOTAL 7115					24,000.00
7140	Medical & Health Services	Quantity	Amount		
	Halloween in the Park (2021) EMTs (BLS)	1	750.00	750.00	
	Flashlight Easter Egg Hunt (2022) EMTs (BLS)	1	750.00	750.00	
	Easter Eggstravaganza (2022) EMTs (BLS)	1	750.00	750.00	
	50+ Expo (2022) EMTs (BLS)	1	750.00	750.00	
	Food Truck Festival (2022) EMTs (BLS)	1	750.00	750.00	
	2021 Camarillo Christmas Parade	1	2,500.00	2,500.00	
TOTAL 7140					6,250.00
7150	Security Services	Hours	Amount		
	Dial Security- Easter Eggstravaganza (2022)	13	25.00	325.00	
	Dial Security- Food Truck Festival (2022)	13	25.00	325.00	
	2021 Camarillo Christmas Parade	10	50.00	500.00	
TOTAL 7150					1,150.00
7160	Entertainment Services	Quantity	Amount		
	Halloween in the Park (2021)	1	500.00	500.00	
	Breakfast with Santa (2021)	1	500.00	500.00	
	Flashlight Easter Egg Hunt (2022)	1	500.00	500.00	
	Easter Eggstravaganza (2022)	1	500.00	500.00	
	Food Truck Festival (2022)	1	500.00	500.00	
	Movies in the Park (2022)	4	100.00	400.00	
	2021 Camarillo Christmas Parade	1	2,500.00	2,500.00	
TOTAL 7160					5,400.00
7180	Business Services	Quantity	Amount		
	Hootsuite	1	400.00	400.00	
	SurveyMonkey	1	500.00	500.00	
	2021 Camarillo Christmas Parade	1	7,500.00	7,500.00	
TOTAL 7180					8,400.00
7310	Rents & Leases - Equipment	Quantity	Amount		
	Halloween in the Park (2021)	1	500.00	500.00	
	Flashlight Easter Egg Hunt (2022)	1	500.00	500.00	
	Easter Eggstravaganza (2022)	1	500.00	500.00	
	Food Truck Festival (2022)	1	500.00	500.00	
	2021 Camarillo Christmas Parade	1	7,500.00	7,500.00	
TOTAL 7310					9,500.00
7320	Bldg./Fields Leases & Rentals Leases	Quantity	Amount		
	Parade Storage	12	5.00	60.00	
TOTAL 7320					60.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Recreation Services		Division: Rec Admin/Marketing/Special Events			Department Number: 503	
Account Number	Account Name	Description			Sub Total	Total
7420	Special Event Supplies	Quantity	Amount			
	50+ Expo (2021)	1	500.00		500.00	
	Halloween in the Park (2021)	1	1,000.00		1,000.00	
	Letters to Santa	1	200.00		200.00	
	Breakfast with Santa	1	500.00		500.00	
	Flashlight Easter Egg Hunt (2022)	1	1,000.00		1,000.00	
	Easter Eggstravaganza (2022)	1	1,200.00		1,200.00	
	Food Truck Festival (2022)	1	500.00		500.00	
	2021 Camarillo Christmas Parade	1	5,000.00		5,000.00	
TOTAL 7420						9,900.00
7610	Uniform Allowance	Quantity	Amount			
	FT Employee Uniform Allowance	7	80.00		560.00	
	PT Employee Uniform Allowance				1,000.00	
TOTAL 7610						1,560.00
7710	Conference & Seminars	Quantity	Amount			
	RDMS (MT)	1	1,500.00		1,500.00	
	NRPA CPRP (MT)	1	300.00		300.00	
	NRPA Conf (Phoenix Sep 22) Early Registration	3	500.00		1,500.00	
	CLU Supervisor School Pt. 2 - CS, KSC, MT, DC	3	400.00		1,200.00	
	CLU Supervisor School Full - DG	1	700.00		700.00	
	NRPA Marketing Certification - ER	1	375.00		375.00	
	NRPA Aquatics Certification - CS	1	345.00		345.00	
	Regional Trainings	7	250.00		1,750.00	
TOTAL 7710						7,670.00
7720	Conference & Seminar Travel	Quantity	Amount			
	RDMS (MT)	1	1,500.00		1,500.00	
	NRPA Conf (Phoenix Sep 22) Early Registration	3	1,000.00		3,000.00	
TOTAL 7720						4,500.00
7730	Private Vehicle Mileage	Months	Miles	Amount		
	Private Vehicle Mileage - Department	12	200	0.59	1,416.00	
TOTAL 7730						1,416.00
7910	Awards & Certificates	Quantity	Amount			
	2021 Camarillo Christmas Parade	1	1,200.00		1,200.00	
TOTAL 7910						1,200.00
TOTAL SERVICES & SUPPLIES						104,856.00
TOTAL CAPITAL OUTLAY						-
TOTAL EXPENSES						367,213.00

EXP SHEET EXPENSES

367,213.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Administration (505)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5565	Gain/(Loss) LAIF Investments	\$ 11,561.08	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (33,171.74)	\$ (4,957.00)	\$ (37,955.00)	\$ (37,955.00)
5576	Credit Card Processing Fee	\$ (726.03)	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (146.00)	\$ -	\$ -	\$ -
5590	CARES ACT Reimb SUI	\$ (8,978.00)	\$ -	\$ -	\$ -
5605	Reimb-Needs Assessment/LPA	\$ (75,482.17)	\$ -	\$ -	\$ -
Revenue		\$ (106,942.86)	\$ (4,957.00)	\$ (37,955.00)	\$ (37,955.00)
Personnel					
6100	Full Time Salaries	\$ 672,144.04	\$ 675,072.00	\$ 710,845.00	\$ 710,845.00
6101	Overtime Salaries	\$ 2,720.28	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
6105	Car Allowance	\$ 5,999.76	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
6108	Cell Phone Allowance	\$ 3,068.00	\$ 3,120.00	\$ 3,120.00	\$ 3,120.00
6110	Part-Time Salaries	\$ 23,133.04	\$ 37,800.00	\$ 33,075.00	\$ 33,075.00
6120	Retirement	\$ 104,625.87	\$ 112,904.00	\$ 118,693.00	\$ 118,693.00
6121	457 Pension	\$ -	\$ 7,445.00	\$ 7,000.00	\$ 7,000.00
6125	Deferred Compensation	\$ -	\$ 4,615.00	\$ 4,752.00	\$ 4,752.00
6130	Employee Insurance	\$ 73,009.59	\$ 84,193.00	\$ 97,133.00	\$ 97,133.00
6140	Workers Compensation	\$ 6,139.79	\$ 7,098.00	\$ 7,561.00	\$ 7,561.00
6150	Unemployment Insurance	\$ 9,611.00	\$ 53,400.00	\$ 40,000.00	\$ 40,000.00
6160	Loan - Pension Obligation	\$ 11,848.86	\$ 256,742.00	\$ 264,218.00	\$ 264,218.00
6170	PERS Unfunded Liability	\$ 349,318.00	\$ 434,065.00	\$ 516,970.00	\$ 516,970.00
Personnel		\$ 1,261,618.23	\$ 1,684,954.00	\$ 1,811,867.00	\$ 1,811,867.00
Services and Supplies					
6210	Telephone/Internet	\$ 17,195.13	\$ 14,316.00	\$ 18,728.00	\$ 18,728.00
6220	Internet Services	\$ 35,879.07	\$ 27,135.00	\$ 36,862.00	\$ 36,862.00
6230	IT Infrastructure	\$ 1,068.20	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6240	Computer Hardware/Software	\$ 12,096.85	\$ 10,040.00	\$ 12,050.00	\$ 12,050.00
6321	COVID - Supplies	\$ 2,620.25	\$ 100.00	\$ 100.00	\$ 100.00
6350	Water Maint & Service	\$ 877.16	\$ 759.00	\$ 785.00	\$ 785.00
6410	Insurance Liability	\$ 142,201.00	\$ 209,311.00	\$ 228,892.00	\$ 228,892.00
6725	Park Signage (Branding)	\$ 6,895.75	\$ -	\$ -	\$ -
6810	Memberships	\$ 12,194.00	\$ 13,021.00	\$ 13,740.00	\$ 13,740.00
6910	Office Supplies	\$ 9,246.18	\$ 15,075.00	\$ 11,159.00	\$ 11,159.00
6920	Postage Expense	\$ 2,132.52	\$ 2,250.00	\$ 1,500.00	\$ 1,500.00
6930	Advertising Expense	\$ 1,005.00	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00
6940	Printing Charges	\$ 12,054.42	\$ 12,438.00	\$ 13,223.00	\$ 13,223.00
6950	ActiveNet Charges	\$ 40,734.09	\$ 52,542.00	\$ 47,732.00	\$ 47,732.00
6960	Approp Redev/Collection Fees	\$ 541,195.76	\$ 481,576.00	\$ 545,454.00	\$ 545,454.00
6980	Minor Furn Fixture & Equip	\$ 1,122.61	\$ 1,134.00	\$ 1,137.00	\$ 1,137.00
6990	Comp Hardware/Software Exp	\$ 14.99	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ 1,275.00	\$ 2,060.00	\$ 2,640.00	\$ 2,640.00
7100	Professional Services	\$ 1,084.13	\$ 7,000.00	\$ 67,224.00	\$ 66,000.00
7110	Legal Services	\$ 92,445.94	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
7120	Instructor Services	\$ -	\$ 500.00	\$ -	\$ -
7125	PERS Admin Fees	\$ 2,048.02	\$ 2,110.00	\$ 2,128.00	\$ 2,128.00
7130	Audit Services	\$ 14,260.00	\$ 20,175.00	\$ 20,275.00	\$ 20,275.00
7140	Medical & Health Svcs (HR)	\$ 2,552.50	\$ 4,000.00	\$ 4,920.00	\$ 4,920.00
7150	Security Services	\$ 4,634.96	\$ 2,700.00	\$ 2,747.00	\$ 2,747.00
7180	Business Services	\$ 54,130.62	\$ 82,814.00	\$ 59,440.00	\$ 59,440.00
7210	Subscriptions	\$ 1,312.61	\$ 3,044.00	\$ 3,068.00	\$ 3,068.00
7460	Training Supplies	\$ 554.36	\$ 600.00	\$ 800.00	\$ 800.00
7510	Safety Supplies	\$ 487.37	\$ 760.00	\$ 300.00	\$ 300.00
7610	Uniform Allowance	\$ -	\$ 250.00	\$ 1,000.00	\$ 1,000.00
7710	Conference&Seminar Staff	\$ 7,885.00	\$ 5,114.00	\$ 13,026.00	\$ 13,026.00
7715	Conference&Seminar Board	\$ 545.00	\$ 2,575.00	\$ 4,450.00	\$ 4,450.00
7720	Conference&Seminar Travel Exp	\$ 2,827.56	\$ 2,071.00	\$ 6,244.00	\$ 6,244.00
7725	Out of Town Travel Board	\$ 846.72	\$ 3,231.00	\$ 2,420.00	\$ 2,420.00
7730	Private Vehicle Mileage	\$ 558.96	\$ 901.00	\$ 901.00	\$ 901.00
7910	Awards and Certificates	\$ 670.85	\$ 910.00	\$ 530.00	\$ 530.00
7920	Meals for Staff Training	\$ 2,277.38	\$ 3,060.00	\$ 3,000.00	\$ 3,000.00
7930	Employee Morale	\$ 1,145.72	\$ -	\$ -	\$ 3,000.00
7970	Reserve Vehicle Fleet	\$ 10,000.00	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -

**Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Administration (505)**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
7973	Reserve Dry Period	\$ 90,000.00	\$ -	\$ 36,645.00	\$ 36,645.00
7975	Reserve Repair/Oper/Admin	\$ 20,000.00	\$ 150,000.00	\$ 65,000.00	\$ 65,000.00
8112	Admin Fee/CC Refund 2020	\$ 3,721.06	\$ 560.00	\$ -	\$ -
Services and Supplies		\$ 1,158,796.74	\$ 1,232,872.00	\$ 1,321,860.00	\$ 1,323,636.00
Capital					
8400		\$ -	\$ -	\$ 92,880.00	\$ 92,880.00
8474	Switches and Servers	\$ -	\$ 30,772.00	\$ -	\$ -
Capital		\$ -	\$ 30,772.00	\$ 92,880.00	\$ 92,880.00
Revenue Total		\$ (106,942.86)	\$ (4,957.00)	\$ (37,955.00)	\$ (37,955.00)
Expense Total		\$ 2,420,414.97	\$ 2,917,826.00	\$ 3,133,727.00	\$ 3,135,503.00
Grand Total		\$ 2,313,472.11	\$ 2,912,869.00	\$ 3,095,772.00	\$ 3,097,548.00
Expense and Capital		\$ 2,420,414.97	\$ 2,948,598.00	\$ 3,226,607.00	\$ 3,228,383.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary

Department: Administration	Division: Administration	Department Number: 505
Account Description	Adopted Budget 2020-2021	Proposed Budget 2021-2022
5575 Other Misc. Income	4,957.00	37,955.00
TOTAL REVENUE	4,957.00	37,955.00
6100 Regular Salaries	675,072.00	710,845.00
6101 Overtime Wages	2,500.00	2,500.00
6105 Car Allowance	6,000.00	6,000.00
6108 Cell Phone	3,120.00	3,120.00
6110 Part Time Salaries	37,800.00	33,075.00
6120 Retirement	112,904.00	118,693.00
6121 457 PT Pension	7,445.00	7,000.00
6125 Deferred Compensation	4,615.00	4,752.00
6130 Employee Insurance	84,193.00	97,133.00
6140 Workers Compensation	7,098.00	7,561.00
6150 Unemployment Insurance	53,400.00	40,000.00
6160 Loan Payment-Pension Obligation	256,742.00	264,218.00
6170 PERS Unfunded Liability	434,065.00	516,970.00
TOTAL PERSONNEL	1,684,954.00	1,811,867.00
6210 Internet/Telephone	14,316.00	18,728.00
6220 IT Services	27,135.00	36,862.00
6230 IT/Hardware	2,000.00	2,000.00
6240 Computer Hardware/Software	10,040.00	12,050.00
6321 COVID-Supplies	100.00	100.00
6350 Water Maintenance Service	759.00	785.00
6410 Liability/Property Insurance	209,311.00	228,892.00
6810 Memberships & Dues	13,021.00	13,740.00
6910 Office Supplies	15,075.00	11,159.00
6920 Postage/Freight/Mail Expense	2,250.00	1,500.00
6930 Advertising Expense	1,740.00	1,740.00
6940 Copy Machine Charges	12,438.00	13,223.00
6950 Bank/Activenet Charges	52,542.00	47,732.00
6960 Apportionment Collection Fees	481,576.00	545,454.00
6980 Minor Office Equip. F F & E	1,134.00	1,137.00
7010 Fingerprint Fees	2,060.00	2,640.00
7100 Professional Services	7,000.00	66,000.00
7110 Legal Fees	90,000.00	90,000.00
7120 Instructor Services	500.00	-
7125 Administration Fees	2,110.00	2,128.00
7130 Audit Services	20,175.00	20,275.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Administration	Division: Administration	Department Number: 505
Account Description	Adopted Budget 2020-2021	Proposed Budget 2021-2022
7140 Medical & Health Services	4,000.00	4,920.00
7150 Security Services	2,700.00	2,747.00
7180 Business Services	82,814.00	59,440.00
7210 Publication & Subscriptions	3,044.00	3,068.00
7460 Training Supplies	600.00	800.00
7510 Safety Supplies	760.00	300.00
7610 Uniform Allowance	250.00	1,000.00
7710 Conference & Seminars	5,114.00	13,026.00
7715 Conference & Seminars - Board	2,575.00	4,450.00
7720 Out-of-town Travel Staff	2,071.00	6,244.00
7725 Out -of-town Travel Board	3,231.00	2,420.00
7730 Private Vehicle Mileage	901.00	901.00
7910 Awards & Certificates	910.00	530.00
7920 Meals & Entertainment	3,060.00	3,000.00
7930 Employee Moral	-	3,000.00
7971 Reserve - Computer Fleet	5,000.00	-
7973 Reserve - Dry Period	-	36,645.00
7975 Reserve - Repair/Operations/Admin	150,000.00	65,000.00
8112 COVID Refund	560.00	-
TOTAL SERVICES/ SUPPLIES	1,232,872.00	1,323,636.00
8400 Capital Outlay	30,772.00	92,880.00
TOTAL CAPITAL EXPENSES	30,772.00	92,880.00
TOTAL EXPENDITURES	2,948,598.00	3,228,383.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Revenue Worksheet

Department: Administration		Division: Administration		Department Number: 505	
	Item Description			Sub Total	Total
5575	Other Misc. Income Admin Fees	Admin Fee	1	\$ 37,955.00	37,955.00
TOTAL 5575					37,955.00
TOTAL REVENUE					37,955.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration		Department Number: 505			
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries	Hours	Old Rate	Rate w 2% COLA	Rate w/ Merit (5% Max)		
	General Manager	2080	76.16		78.44	162,766.02	
	Administrative Services Manager	2080	50.06			104,124.80	
	Accounting Specialist	2080	27.51		28.89	58,176.11	
	Customer Service Rep Lead	2080	28.22	28.78		59,871.55	
	Customer Service Rep II	2080	25.67	26.18		54,461.47	
	1-Administrative Analyst	2080	36.16		37.97	77,091.64	
	HR Specialist	2080	29.62		31.10	64,694.95	
	Customer Service Rep I	2080	23.34	23.81		49,518.14	
	2-Administrative Analyst	2080	33.53		35.21	72,646.94	
	3-Administrative Analyst	0	0.00	0.00	0.00	-	
	2% COLA					7,493.00	
TOTAL 6100							710,845.00
6101	Overtime	Hours		Rate	OT %		
						2,500.00	
TOTAL 6101							2,500.00
6105	Car Allowance	#	\$	Months			
	Otten	1	500	12		6,000.00	
TOTAL 6105							6,000.00
6108	Cell Phone	#	\$	Months			
	General Manager	1	65.00	12		780.00	
	Administrative Services Manager	1	65.00	12		780.00	
	1-Administrative Analyst	1	65.00	12		780.00	
	2-Administrative Analyst	1	65.00	12		780.00	
TOTAL 6108							3,120.00
6110	Part-Time Salaries	Annual Hours	Old Rate	Annual Increase	New Rate		
	Board Members	300	105.00	5.0%	110.25	33,075.00	
	Admin Services Worker	0	-			-	
TOTAL 6110							33,075.00
6120	Retirement	Annual	Plan	%			
	General Manager	162,766.02	2%@60	8.6500%		14,079.26	
	Administrative Services Manager	104,124.80	2%@60	8.6500%		9,006.80	
	Accounting Specialist	58,176.11	PEPRA	7.5900%		4,415.57	
	Customer Service Rep Lead	59,871.55	2%@60	8.6500%		5,178.89	
	Customer Service Rep II	54,461.47	2.5%@55	11.5900%		6,312.08	
	1-Administrative Analyst	77,091.64	PEPRA	7.5900%		5,851.26	
	HR Specialist	64,694.95	PEPRA	7.5900%		4,910.35	
	Customer Service Rep I	49,518.14	2.5%@55	11.5900%		5,739.15	
	2-Administrative Analyst	72,646.94	PEPRA	7.5900%		5,513.90	
	3-Administrative Analyst	-	PEPRA	7.5900%		-	
	General Manager	142,800.00	FICA	6.20%		8,853.60	
	Administrative Services Manager	104,124.80	FICA	6.20%		6,455.74	
	Accounting Specialist	58,176.11	FICA	6.20%		3,606.92	
	Customer Service Rep Lead	59,871.55	FICA	6.20%		3,712.04	
	Customer Service Rep II	54,461.47	FICA	6.20%		3,376.61	
	1-Administrative Analyst	77,091.64	FICA	6.20%		4,779.68	
	HR Specialist	64,694.95	FICA	6.20%		4,011.09	
	Customer Service Rep I	49,518.14	FICA	6.20%		3,070.12	
	2-Administrative Analyst	72,646.94	FICA	6.20%		4,504.11	
	Car Allowance/Cell Phone	9,120.00	FICA	6.20%		565.44	
	3-Administrative Analyst	-	FICA	6.20%		-	
	Board Members	33,075.00	FICA	6.20%		2,050.65	
	General Manager ICMA	4,752.00	FICA	6.20%		294.62	
	General Manager	162,766.02	Medicare	1.45%		2,360.11	
	Administrative Services Manager	104,124.80	Medicare	1.45%		1,509.81	
	Accounting Specialist	58,176.11	Medicare	1.45%		843.55	
	Customer Service Rep Lead	59,871.55	Medicare	1.45%		868.14	
	Customer Service Rep II	54,461.47	Medicare	1.45%		789.69	
	1-Administrative Analyst	77,091.64	Medicare	1.45%		1,117.83	
	HR Specialist	64,694.95	Medicare	1.45%		938.08	
	Customer Service Rep I	49,518.14	Medicare	1.45%		718.01	
	2-Administrative Analyst	72,646.94	Medicare	1.45%		1,053.38	
	Car Allowance/Cell Phone	9,120.00	Medicare	1.45%		132.24	
	3-Administrative Analyst	-	Medicare	1.45%		-	
	Board Members	33,075.00	Medicare	1.45%		479.59	
	General Manager ICMA	4,752.00	Medicare	1.45%		68.90	
	Admin Services Worker	-	Medicare	1.45%		-	
	2% COLA					1,526.00	

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration			Department Number: 505	
Account Number	Account Name	Description			Sub Total	Total
TOTAL 6120						118,693.00
6121	457 PT Pension	Rate	457	To Pay out 7,000.00	7,000.00	
TOTAL 6121						7,000.00
6125	Deferred Compensation General Manager		Old Def Comp 4613.96	Amount of Increase 3%	New Def Comp 4752.38	4,752.38
TOTAL 6125						4,752.00
6130	Employee Group Insurance	Type	Monthly	%	Months	
	General Manager	Medical	1877.92	70%	12	15,774.53
	Administrative Services Manager	Medical	783.20	70%	12	6,578.88
	Accounting Specialist	Medical	669.78	70%	12	5,626.15
	Customer Service Rep Lead	Medical	783.20	70%	12	6,578.88
	Customer Service Rep II	Medical	674.68	70%	12	5,667.31
	1-Administrative Analyst	Medical	1741.40	70%	12	14,627.76
	HR Specialist	Medical	0.00	70%	12	-
	2-Administrative Analyst	Medical	938.96	70%	12	7,887.26
	Customer Service Rep I	Medical	0.00	70%	12	-
	3-Administrative Analyst	Medical	0.00	70%	12	-
	Wife of Retiree	Medical	327.03	100.0%	12	3,924.36
	CalPERS Retirees - 8 @148/Mo	Medical	1144.00	100.0%	12	13,728.00
				Currently \$311.56 2021 \$143 Est 3% Increase		
	General Manager	Dental	102.72	70%	12	862.85
	Administrative Services Manager	Dental	51.49	70%	12	432.52
	Accounting Specialist	Dental	-	70%	12	-
	Customer Service Rep Lead	Dental	181.75	70%	12	1,526.70
	Customer Service Rep II	Dental	51.49	70%	12	432.52
	1-Administrative Analyst	Dental	181.75	70%	12	1,526.70
	HR Specialist	Dental	-		12	-
	Customer Service Rep I	Dental	-	70%	12	-
	3-Administrative Analyst	Dental	-	70%	12	-
	Wife of Retiree	Dental	51.49	100%	12	617.88
	2-Administrative Analyst	Dental	51.49	70%	12	432.52
	General Manager	Vision	20.85	70%	12	175.14
	Administrative Services Manager	Vision	20.85	70%	12	175.14
	Accounting Specialist	Vision	-		12	-
	Customer Service Rep Lead	Vision	20.85	70%	12	175.14
	Customer Service Rep II	Vision	20.85	70%	12	175.14
	1-Administrative Analyst	Vision	20.85	70%	12	175.14
	HR Specialist	Vision	-		12	-
	Customer Service Rep I	Vision	-	70%	12	-
	3-Administrative Analyst	Vision	-	70%	12	-
	Wife of Retiree	Vision	20.85	100%	12	250.20
	2-Administrative Analyst	Vision	20.85	70%	12	175.14
	General Manager	Life	33.60	100%	12	403.20
	Administrative Services Manager	Life	33.60	100%	12	403.20
	Accounting Specialist	Life	9.41	100%	12	112.92
	Customer Service Rep Lead	Life	6.30	100%	12	75.60
	Customer Service Rep II	Life	8.74	100%	12	104.88
	1-Administrative Analyst	Life	33.60	100%	12	403.20
	HR Specialist	Life	9.91	100%	12	118.92
	Customer Service Rep I	Life	5.21	100%	12	62.52
	2-Administrative Analyst	Life	33.60	100%	12	403.20
	3-Administrative Analyst	Life	-	100%	12	-
	General Manager	ADD	4.60	100%	12	55.20
	Administrative Services Manager	ADD	4.60	100%	12	55.20
	Accounting Specialist	ADD	1.29	100%	12	15.48
	Customer Service Rep Lead	ADD	0.86	100%	12	10.32
	Customer Service Rep II	ADD	1.20	100%	12	14.40
	1-Administrative Analyst	ADD	4.60	100%	12	55.20
	HR Specialist	ADD	1.36	100%	12	16.32
	Customer Service Rep I	ADD	0.71	100%	12	8.52
	2-Administrative Analyst	ADD	4.60	100%	12	55.20
	3-Administrative Analyst	ADD	-	100%	12	-
	General Manager	LTD	28.80	100%	12	345.60
	Administrative Services Manager	LTD	24.99	100%	12	299.88
	Accounting Specialist	LTD	13.33	100%	12	159.96
	Customer Service Rep Lead	LTD	13.54	100%	12	162.48
	Customer Service Rep II	LTD	12.32	100%	12	147.84
	1-Administrative Analyst	LTD	17.52	100%	12	210.24
	HR Specialist	LTD	13.94	100%	12	167.28

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration				Department Number: 505	
Account Number	Account Name	Description				Sub Total	Total
	Customer Service Rep I	LTD	11.20	100%	12	134.40	
	2-Administrative Analyst	LTD	16.07	100%	12	192.84	
	3-Administrative Analyst	LTD	-	100%	12	-	
	General Manager	STD	42.30	100%	12	507.60	
	Administrative Services Manager	STD	33.88	100%	12	406.56	
	Accounting Specialist	STD	18.08	100%	12	216.96	
	Customer Service Rep Lead	STD	18.35	100%	12	220.20	
	Customer Service Rep II	STD	16.70	100%	12	200.40	
	1-Administrative Analyst	STD	23.76	100%	12	285.12	
	HR Specialist	STD	18.90	100%	12	226.80	
	Customer Service Rep I	STD	15.18	100%	12	182.16	
	2-Administrative Analyst	STD	21.79	100%	12	261.48	
	3-Administrative Analyst	STD	-	100%	12	-	
	General Manager	EAP	0.75	100%	12	9.00	
	Administrative Services Manager	EAP	0.75	100%	12	9.00	
	Accounting Specialist	EAP	0.75	100%	12	9.00	
	Customer Service Rep Lead	EAP	0.75	100%	12	9.00	
	Customer Service Rep II	EAP	0.75	100%	12	9.00	
	1-Administrative Analyst	EAP	0.75	100%	12	9.00	
	HR Specialist	EAP	0.75	100%	12	9.00	
	Customer Service Rep I	EAP	0.75	100%	12	9.00	
	2-Administrative Analyst	EAP	0.75	100%	12	9.00	
	3-Administrative Analyst	EAP	-	100%	12	-	
	Ins Adjustment January 2022 7%					2,800.00	
TOTAL 6130							97,133.00
6140	Workers Compensation	Code	Rate	Per	Wages		
	General Manager	9410	2.54	100.00	162,766.02	4,134.26	
	Administrative Services Manager	8810	0.45	100.00	104,124.80	468.56	
	Accounting Specialist	8810	0.45	100.00	58,176.11	261.79	
	Customer Service Rep Lead	8810	0.45	100.00	59,871.55	269.42	
	Customer Service Rep II	8810	0.45	100.00	54,461.47	245.08	
	1-Administrative Analyst	8810	0.45	100.00	77,091.64	346.91	
	HR Specialist	8810	0.45	100.00	64,694.95	291.13	
	Customer Service Rep I	8810	0.45	100.00	49,518.14	222.83	
	2-Administrative Analyst	8810	0.45	100.00	72,646.94	326.91	
	3-Administrative Analyst	8810	0.45	100.00	-	-	
	Board Members	9410	2.54	100.00	33,075.00	840.11	
	Admin Service Worker	8810	0.45	100.00	-	-	
	2% COLA					154.00	
TOTAL 6140							7,561.00
6150	Unemployment Insurance		%			40,000.00	
TOTAL 6150							40,000.00
6160	Loan Payment - Pension Obligation	Principle	Interest	\$			
	Umpqua Payment #18 of 20	August 2021	121,000.00	8,455.00	129,455.00	129,455.00	
	Umpqua Payment #19 of 20	February 2022	129,000.00	5,762.75	134,762.75	134,762.75	
TOTAL 6160							264,218.00
6170	PERS Unfunded Liability	# Month	\$				
	Annual Lump Sum Payment 2.5@55	Annual Lump Sum	1	463,829		463,829.00	
	Annual Lump Sum Payment 2@60	Annual Lump Sum	PAID OFF FY21-22	1	30,903	30,903.00	
	Annual Lump Sum Payment 2@62	Annual Lump Sum	PAID OFF FY21-22	1	22,238	22,238.00	
TOTAL 6170							516,970.00
TOTAL PERSONNEL							1,811,867.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration		Department Number: 505		
Account Number	Account Name	Description			Sub Total	Total
Services & Supplies						
6210	Internet/Telephone	# Months		Per Month		
	Phone(Admin Office)	12		450.00		5,400.00
	Phone(Parks Office)	12		120.00		1,440.00
	Phone Line for Alarm (Parks Shop)	12		43.00		516.00
	Phone(Aquatic Center)	12		125.00		1,500.00
	Phone(Senior Center)	12		90.00		1,080.00
	Internet(Community Center)	12	From 6220	376.00		4,512.00
	Internet(Aquatic Center)	12	From 6220	105.00		1,260.00
	Internet(Parks Office)	12	From 6220	185.00		2,220.00
	Telephone Maintenance Call			800.00		800.00
TOTAL 6210						18,728.00
6220	IT Services			Per Month	# of Comps	
	All Connected Computers Maint	12	Months	15.00	33	5,940.00
	Streamline Website Maintenance	12	Months	300.00		3,600.00
	Server Maintenance	12	Months	46.00	3	1,656.00
	Wi-Fi Access Points Maintenance(3AP)	12	Months	10.00	3	240.00
	Technical Business Reviews	4	Months	185.00	1	740.00
	Help Desk Block Hours	10	Blocks	900.00		9,000.00
	Firewall Maintenance	12	Months	10.00	3	360.00
	Domain Hosting - PVRPD.org	1	Annually	30.00		30.00
	Cloud Connect Back-Up	12	Months	210.00		2,520.00
	Virtual Servers	12	Months	15.00	4	720.00
	ESXi Server	12	Months	72.00	3	2,592.00
	Switch/Routers - Monitoring	12	Months	25.00	6	1,800.00
	UPS	12	Months	10.00	1	120.00
	Admin Firewall License Renewal (3 Years)	1	Renewal FY24-25	2800.00		2,800.00
	Parks Firewall License Renewal (3 Years)	1	Renewal FY24-25	800.00		800.00
	Pool Firewall License Renewal (3 Years)	1	Renewal FY24-25	800.00		800.00
	Park Switch License Renewal (3 Years)	1	Renewal FY24-25	300.00		300.00
	Pool Switch License Renewal (3 Years)	1	Renewal FY24-25	100.00		100.00
	Sr Center Switch Replacement	1		2600.00		2,600.00
	ILO Subscription	3	Annual Fee	48.00		144.00
TOTAL 6220						36,862.00
6230	IT/Hardware Repair	# Months		Per Month		
	IT Repair	1		2,000.00		2,000.00
TOTAL 6230						2,000.00
6240	Computer Hardware/Software	#		\$		
	Computer Rotation	4	Units	1,200.00		4,800.00
	Admin Adobe Pro	2		180.00		360.00
	Software Creative Suites	1		960.00		960.00
	Rec Adobe Pro	1		180.00		180.00
	Microsoft 365 Licenses	12	Months	350.00	38 Users	4,200.00
	Zoom License	1	Annually	1,550.00		1,550.00
TOTAL 6240						12,050.00
6321	COVID-19 Supplies			\$		
				100.00		100.00
TOTAL 6321						100.00
6350	Water Maintenance Services	# Months		\$		
	Culligan	12		65.40		784.80
TOTAL 6350						785.00
6410	Liability	# Months	%	\$		
	CAPRI (PY Actual)	1		208,084.00		208,084.00
	Increase	1	10%			20,808.40
TOTAL 6410						228,892.00
6810	Memberships/Dues	#		\$		
	CSDA	1	District	8,117.00		8,117.00
	NRPA	1	District	901.00		901.00
	CARPD	1	District	2,500.00		2,500.00
	CPRS	1	District	550.00		550.00
	VCSDA	1	District	150.00		150.00
	Chamber of Commerce	1	District	300.00		300.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration			Department Number: 505	
Account Number	Account Name	Description			Sub Total	Total
	Notary Public	FY2023-2024 / K. Roberts	1	-	-	
	CALPELRA	Otten/Drewry	1	740.00	740.00	
	IPMA	Otten/Young/Drewry	1	482.00	482.00	
TOTAL 6810						13,740.00
6910	Office Supplies		#	\$		
	Supplies, Forms, Paper, Toner		12	920.00	11,040.00	
	Metro-Fax		12	9.95	119.40	
TOTAL 6910						11,159.00
6920	Postage/Freight Exp.		#	\$		
	Postage Machine - Postage		1	1,500.00	1,500.00	
TOTAL 6920						1,500.00
6930	Advertising Exp.		#	\$		
	Listings		1	1500.00	1,500.00	
	Job Fairs		4	60	240.00	
TOTAL 6930						1,740.00
6940	Copy Machine Charges		# Months	Copies	\$	
	Konica Minolta Copier Lease		12		425.00	5,100.00
	Konica Minolta - Property Tax		1		350.00	350.00
	Color Copy Maintenance			110,000	0.045000	4,950.00
	B/W Copy Maintenance			170,000	0.007000	1,190.00
	B/W Copy Cost-Finance			35,000	0.035	1,228.50
	B/W Copy Cost-Sr Center			9,500	0.032	301.15
	Finance/Sr Center Tax					103.44
TOTAL 6940						13,223.00
6950	Bank Charges/Fees				\$	
	Bank Wires		4		35.00	140.00
	Active Net Fees / Rec Software		12	Months	3,750.00	45,000.00
	Bank Supplies		12	Months	51.00	612.00
	Pacific Western Bank - Analysis Fees		12	Months	165.00	1,980.00
TOTAL 6950						47,732.00
6960	County Collection Fees and Adjustments		#	%	\$	
	Apportionment Fees .0025% Actual		6,779,550.00	0.004	27,118.20	27,118.20
	Collection Fees FY19-20		541,196.00			518,336.00
	Collection Fees FY20-21 YTD		255,697.00			
TOTAL 6960						545,454.00
6980	Minor Office Equip.F F & E		#		\$	
	Neopost Lease (Postage Machine)		4		265.00	1,060.00
	Assessed Tax - Vta County		1		77.00	77.00
TOTAL 6980						1,137.00
7010	Fingerprint Fees		#		\$	
	Finger Printing - Live Scan for Volunteers		15		32.00	480.00
	Finger Printing - Live Scan - City		40		22.00	880.00
	Dept of Justice - Live Scan employees		40		32.00	1,280.00
TOTAL 7010						2,640.00
7100	Professional & Special Services		# of Meetings	Hours per Meeting	Hrly Rate	
	Translator for Board Meetings	Hrly Rate from Zip Recruiter Dependent Upon Legislation	0	3	34.00	-
	American Legal Publishing		1		1,000.00	1,000.00
	CVRA - Voters Rights		1		65,000.00	65,000.00
	CRVA Marketing - Public Relations		0		-	-
TOTAL 7100						66,000.00
7110	Legal Services		# Months		\$	
	Attorney Fees		12		7,500.00	90,000.00
TOTAL 7110						90,000.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Expense Worksheet**

**Department:
Administration**

**Division:
Administration**

**Department Number:
505**

Account Number	Account Name	Description			Sub Total	Total
7125	Admin Fees		#	\$		
	CalPERS Admin Fee		12	94.00	1,128.00	
	SSA Report	51-100 Employees	1	1,000	1,000.00	
TOTAL 7125						2,128.00
7130	Audit Services		#	\$		
	Moss, Levy & Hartzheim		1	11,475.00	11,475.00	
	Fixed Asset Preparation		1	600.00	600.00	
	GASB 68 Nicolay Consultants	Pension Plan - Yearly	1	2,700.00	2,700.00	
	GASB 75 Nicolay Consultants	OPEB - Yearly	1	5,500.00	5,500.00	
TOTAL 7130						20,275.00
7140	Medical & Health Services		#	\$		
	Drug Screening		40	46.00	1,840.00	
	Alcohol Screening		40	31.00	1,240.00	
	TB Screening		40	46.00	1,840.00	
TOTAL 7140						4,920.00
7150	Security Services		#	\$		
	Park Shop #052		4	183.13	732.52	
	Aquatic Center #352		4	152.61	610.44	
	Aquatic Center CCTV #452		4	198.40	793.60	
	Admin Office #752		4	152.61	610.44	
TOTAL 7150						2,747.00
7180	Business Services		# Months	\$		
	Ventura County Elections	Next Election FY22-23	1	-	-	
	LAFCO Apportionment Costs	(Based on LAFCO Budget-May)	1	8,000.00	8,000.00	
	Rental Fees - Televis Board Meetings		12	285.00	3,420.00	
	Springbrook Annual Maintenance		1	8,350.00	8,350.00	
	PERS GASB 68 Reports		1	1,125.00	1,125.00	
	MUFG Bank Fees - 2017 COP	Annual Fee	1	2,600.00	2,600.00	
	DAC-EMMA Compliance for Bond	Annual Fee	1	2,500.00	2,500.00	
	Shred-It	Annually	1	375.00	375.00	
	Assessment District Tax	District responsibility to Fund 20	1	5,520.00	5,520.00	
	Spectrum Business		12	18.00	216.00	
	Work Order Software Annual Maintenance		1	4,834.00	4,834.00	
	Somis Annexation	Between \$20k-\$25k	1	22,500.00	22,500.00	
TOTAL 7180						59,440.00
7210	Publications & Subscriptions		# Months	\$		
	Ventura County Star - Digital		12	11.00	132.00	
	Constant Contact	District & Foundation	1	1,100.00	1,100.00	
	Legal Postings		6	300.00	1,800.00	
	The Acorn		12	3.00	36.00	
TOTAL 7210						3,068.00
7460	Training Supplies		# Months	\$		
	Videos, Training Books/Manuals		12	25.00	300.00	
	Labor Posters		1	500.00	500.00	
TOTAL 7460						800.00
7510	Safety Supplies		#	\$		
	CRP Staff Certifications	Next Certification FY22-23	20	6.00	120.00	
	First Aid/Earthquake Supplies for Kits - CC		1	180.00	180.00	
TOTAL 7510						300.00
7610	Uniform Allowance		#	\$		
	Logo Shirts		1	1,000.00	1,000.00	
TOTAL 7610						1,000.00
7710	Conference & Seminars		Quantity	\$/Each		
	CALPELRA	Otten/Drewry	2	1000.00	2,000.00	
	CSDA Conference	Otten	1	625.00	625.00	
	CARPD Conference	Otten	1	325.00	325.00	
	CSDA - Legislative Days	Otten	1	275.00	275.00	
	Leibert Cassidy and Whitmore	Consotium	1	3970.00	3,970.00	

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Administration		Department Number: 505		
Account Number	Account Name	Description			Sub Total	Total
	VCSDA Meetings	Otten/Miller	10	20.00		200.00
	VCSDA Annual Meeting	Otten	1	56.00		56.00
	Clerk of the Board Conference	J.Puckett	1	575.00		575.00
	Other - Staff Development	Various	1	5000.00		5000.00
TOTAL 7710						13,026.00
7715	Conference & Seminars - Board		Quantity	\$/Each		
	CSDA Annual Conference	All Boardmembers	5	625.00		3,125.00
	CSDA - Legislative Days	Magner / Boardmember	2	275.00		550.00
	VCSDA Monthly Dinner (5 Dinners)	5 Boardmembers	25	20.00		500.00
	VCSDA Annual Meeting	5 Boardmembers	5	55.00		275.00
TOTAL 7715						4,450.00
7720	Out-of-town Travel Hotel/Meals - Staff		Quantity	Flight/Car Shuttle Svc	Hotel \$/Each	\$Food/Day
	CALPELRA	Drewry/Otten	2	182.00	870.00	440.00
	CSDA Conference	Otten	1	150.00	250.00	220.00
	CARPD Conference	Otten	1	150.00	645.00	220.00
	CSDA - Legislative Days	Otten	1	175.00	250.00	165.00
	Clerk of the Board Conference	J. Puckett	1	220.00	595.00	220.00
TOTAL 7720						6,244.00
7725	Out-of-town Travel Hotel/Meals - Board		Quantity	Flight/Car Shuttle Svc	Hotel \$/Each	\$Food/Day
	CSDA Annual Conference	Boardmembers	2	150.00	250.00	220.00
	CSDA - Legislative Days	Magner/Boardmember	2	175.00	250.00	165.00
TOTAL 7725						2,420.00
7730	Private Vehicle Mileage		Quantity	Miles	\$	
	Mileage Reimbursement		1183		0.58	686.00
	Mileage Reimb (Board - CSDA Annual Conf)		2		107.30	214.60
TOTAL 7730						901.00
7910	Awards & Certificates		Quantity		\$	
	Employee Years of Service		10		25.00	250.00
	Board Chair Plaque		1		30.00	30.00
	Board Gifts		5		50.00	250.00
TOTAL 7910						530.00
7920	Meals & Entertainment		Quantity		\$	
	Board Meetings/Workshop Meals		1		3,000.00	3,000.00
TOTAL 7920						3,000.00
7930	Employee Morale		Quantity		\$	
	Flowers/Plants		1		3,000.00	3,000.00
	Staff Meetings					
	Service Award Luncheon					
TOTAL 7930						3,000.00
7973	Reserve - Dry Period	\$36,345 will cap reserve bucket			\$	
					36,645.00	36,645.00
TOTAL 7973						36,645.00
7975	Reserve - Repair/Operations/Admin				\$	
					65,000.00	65,000.00
TOTAL 7975						65,000.00
TOTAL SERVICES & SUPPLIES						1,323,636.00
8400	Capital Outlay				\$	
	American with Disabilities Act Transition Plan				82,880.00	82,880.00
	Room #7 Conversion	Dependent upon Legislation			10,000.00	10,000.00
TOTAL 8400						92,880.00
TOTAL CAPITAL OUTLAY						92,880.00
TOTAL EXPENSES						3,228,383.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Grants (520)

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5563	Staffing Cost Recovery	\$ -	\$ -	\$ (18,000.00)	\$ (18,000.00)
5573	Grants	\$ (3,000.00)	\$ -	\$ -	\$ -
Revenue		\$ (3,000.00)	\$ -	\$ (18,000.00)	\$ (18,000.00)
Personnel Expense					
6100	Full Time Salaries	\$ 12,575.53	\$ 21,864.00	\$ 23,459.00	\$ 23,459.00
6110	Part-Time Salaries	\$ 256.00	\$ -	\$ 1,740.00	\$ 1,740.00
6120	Retirement	\$ 1,820.94	\$ 3,363.00	\$ 3,575.00	\$ 3,575.00
6130	Employee Insurance	\$ 312.73	\$ 1,444.00	\$ 4,801.00	\$ 5,570.00
6140	Workers Compensation	\$ 252.06	\$ 526.00	\$ 640.00	\$ 640.00
Personnel		\$ 15,217.26	\$ 27,197.00	\$ 34,215.00	\$ 34,984.00
Services and Supplies					
6340	Food Supplies	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
6930	Advertising Expense	\$ -	\$ 4,500.00	\$ 750.00	\$ 750.00
7030	Permit & Licensing Fees	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
7120	Instructor Services	\$ 375.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7160	Entertainment Services	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7180	Business Services	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
7310	Rents & Leases - Equip	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
7410	Event Supplies	\$ 3,339.96	\$ 420.00	\$ 420.00	\$ 420.00
7610	Uniform Allowance	\$ 1,147.51	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ -	\$ 75.00	\$ 75.00	\$ 75.00
Services and Supplies		\$ 4,862.47	\$ 9,995.00	\$ 7,245.00	\$ 7,245.00
Revenue Total		\$ (3,000.00)	\$ -	\$ (18,000.00)	\$ (18,000.00)
Expense Total		\$ 20,079.73	\$ 37,192.00	\$ 41,460.00	\$ 42,229.00
Grand Total		\$ 17,079.73	\$ 37,192.00	\$ 23,460.00	\$ 24,229.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Administration	Division: Grants	Department Number: 520
Account Description	Approved Budget 2020-2021	Proposed Budget 2021-2022
5563 Staff Recovery	-	18,000.00
TOTAL REVENUE	-	18,000.00
6100 Regular Salaries	21,864.00	23,459.00
6110 Part Time Salaries		1,740.00
6120 Retirement	3,363.00	3,575.00
6130 Employee Insurance	1,444.00	5,570.00
6140 Workers Compensation	526.00	640.00
TOTAL PERSONNEL	27,197.00	34,984.00
6340 Food Supplies		1,000.00
6930 Advertising Expense	4,500.00	750.00
7030 Business Permit & Licence Fee	500.00	500.00
7120 Instructor Services	1,800.00	1,800.00
7160 Entertainment Services	1,000.00	1,000.00
7180 Business Services	500.00	500.00
7310 Rents & Leases - Equip	1,200.00	1,200.00
7410 Aquatic Supplies	420.00	420.00
7730 Private Vehicle Mileage	75.00	75.00
TOTAL SERVICES/ SUPPLIES	9,995.00	7,245.00
8400 Capital Outlay		-
8410 Capital Improvement Fund		-
8420 Equip/Facility Replacement		-
TOTAL CAPITAL EXPENSES	-	-
TOTAL EXPENDITURES	37,192.00	42,229.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Administration		Division: Grants		Department Number: 520	
	Item Description			Sub Total	Total
5563	Staffing Cost Recovery HCF Grant	Quantity 4	Amount 4,500.00	18,000.00	
TOTAL 5563					18,000.00
5575	Other Misc. Income HCF Grant (Reimbursement)	#	\$	-	
TOTAL 5575					-
TOTAL REVENUE					18,000.00

18,000.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Grants			Department Number: 520			
Account Number	Account Name	Description					Sub Total	Total
6100	Regular Salaries							
	Recreation Coordinator	25%	Hours	Old Rate	Rate w/ 2% COLA	Rate w/Merit (5% Max)		
	Marketing Specialist	10%	520	32.40	0	34.02	17,618.84	
	2% COLA		208	25.73	0	25.86	5,378.69	
							461.00	
TOTAL 6100								23,459.00
6110	Part-Time Salaries		Annual Hours	7/1/2020	COLA / Merit	1/1/2021		
	Recreation Leader - Office & Programming		120	14.00		15.00	1,740.00	
TOTAL 6110								1,740.00
6120	Retirement		Annual	Plan	%			
	Recreation Coordinator	25%	17,618.84	PEPRA	7.590%		1,337.27	
	Marketing Specialist	10%	5,378.69	PEPRA	7.590%		408.24	
	Recreation Coordinator	25%	17,618.84	FICA	6.20%		1,092.37	
	Marketing Specialist	10%	5,378.69	FICA	6.20%		333.48	
	Recreation Coordinator	25%	17,618.84	Medicare	1.45%		255.47	
	Marketing Specialist	10%	5,378.69	Medicare	1.45%		77.99	
	Part Time Staff		1,740.00	Medicare	1.45%		25.23	
	2% COLA						45.00	
TOTAL 6120								3,575.00
6130	Employee Group Insurance		Type	Monthly	%	Months		
	Recreation Coordinator	25%	Medical	2,092.08	70%	12	4,393.37	
	Marketing Specialist	10%	Medical	783.20	70%	12	657.89	
	Recreation Coordinator	25%	Dental	102.72	70%	12	215.71	
	Marketing Specialist	10%	Dental	51.49	70%	12	43.25	
	Recreation Coordinator	25%	Vision	20.85	70%	12	43.79	
	Marketing Specialist	10%	Vision	20.86	70%	12	17.52	
	Recreation Coordinator	25%	Life	10.92	100%	12	32.76	
	Marketing Specialist	10%	Life	9.07	100%	12	10.88	
	Recreation Coordinator	25%	ADD	1.50	100%	12	4.50	
	Marketing Specialist	10%	ADD	1.24	100%	12	1.49	
	Recreation Coordinator	25%	LTD	15.41	100%	12	46.23	
	Marketing Specialist	10%	LTD	12.84	100%	12	15.41	
	Recreation Coordinator	25%	STD	20.89	100%	12	62.67	
	Marketing Specialist	10%	STD	17.41	100%	12	20.89	
	Recreation Coordinator	25%	EAP	0.75	100%	12	2.25	
	Marketing Specialist	10%	EAP	0.75	100%	12	0.90	
TOTAL 6130								5,570.00
6140	Workers Compensation		Code	Rate	Per	Wages		
	Recreation Coordinator	25%	9410	2.54	100.00	17,618.84	447.52	
	Marketing Specialist	10%	9410	2.54	100.00	5,378.69	136.62	
	Part Time Staff		9410	2.54	100.00	1,740.00	44.20	
	\$2.54 X (per \$100 of regular salary)							
	2% COLA						12.00	
TOTAL 6140								640.00
TOTAL PERSONNEL								34,984.00
Services & Supplies								
6340	Food Supplies		# Months		\$			
	End-of-Summer Campout (2021)		1		1,000.00		1,000.00	
TOTAL 6340								1,000.00
6930	Advertising Exp.		#		\$			
	HCF Grant (Activity Guide)		3		250.00		750.00	
TOTAL 6930								750.00
7030	Business Permit & Licence Fees		#		\$			
	HCF Grant (End-of-Summer Campout)		1		500.00		500.00	
TOTAL 7030								500.00
7120	Instructor Services		#	Hours	\$			
	HCF Grant (Contract Instructors)							
	Hikes		24	2	25.00		1,200.00	

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Administration		Division: Grants			Department Number: 520	
Account Number	Account Name	Description			Sub Total	Total
	Nature Education & Classes	12	2	25.00	600.00	
TOTAL 7120						1,800.00
7160	Entertainment Services	#		\$		
	HCF Grant (End-of-Summer Campout)	1		1,000.00	1,000.00	
TOTAL 7160						1,000.00
7180	Business Services	# Months		\$		
	HCF Grant (End-of-Summer Campout)	1		500.00	500.00	
TOTAL 7180						500.00
7310	Rents & Leases - Equipment	# Months		\$		
	HCF Grant (End-of-Summer Campout)	1		500.00	500.00	
	HCF Grant (Camp Funtastic Field Trip)	1		700.00	700.00	
TOTAL 7310						1,200.00
7410	Program Supplies	Quantity		\$		
	HCF Grant (Programming Supplies)	12		35.00	420.00	
TOTAL 7410						420.00
7730	Private Vehicle Mileage	Quantity	Miles	\$		
	HCF Grant (Staff Mileage)	2	65.00	0.58	75.40	
TOTAL 7730						75.00
TOTAL SERVICES & SUPPLIES						7,245.00
TOTAL CAPITAL OUTLAY						-
TOTAL EXPENSES						42,229.00

Pleasant Valley Recreation & Park District
FY2021-2022 Budget
Assessment District (470) Fund 20

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Proposed 5/12/2021
Revenue					
5110	Tax Apport - Cur Year Secured	\$ (19,298.78)	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (283.45)	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (1,112.08)	\$ (500.00)	\$ (238.00)	\$ (238.00)
5320	MBS Interest Earnings	\$ -	\$ -	\$ -	\$ -
5400	Park DedicationFees	\$ -	\$ -	\$ -	\$ -
5460	Dividends - CAPRI Prior Years	\$ -	\$ -	\$ -	\$ -
5500	Assessment Revenue	\$ (1,132,490.14)	\$ (1,184,957.00)	\$ (1,209,566.00)	\$ (1,209,566.00)
Revenue		\$ (1,153,184.45)	\$ (1,185,457.00)	\$ (1,209,804.00)	\$ (1,209,804.00)
Personnel					
6100	Full Time Salaries	\$ 21,304.88	\$ 18,262.00	\$ 20,831.00	\$ 20,831.00
6108	Cell Phone Allowance	\$ -	\$ -	\$ 178.00	\$ 178.00
6120	Retirement	\$ 3,881.80	\$ 3,130.00	\$ 3,568.00	\$ 3,568.00
6130	Employee Insurance	\$ 3,100.63	\$ 3,606.00	\$ 3,749.00	\$ 3,749.00
6140	Workers Compensation	\$ 3,281.24	\$ 1,753.00	\$ 2,483.00	\$ 2,483.00
Personnel		\$ 31,568.55	\$ 26,751.00	\$ 30,809.00	\$ 30,809.00
Services and Supplies					
6709	Incidental Costs - Assess	\$ 18,414.72	\$ 34,256.00	\$ 19,444.00	\$ 19,444.00
6710	Grounds Maintenance	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
6719	Tree Care	\$ 46,625.00	\$ 67,500.00	\$ 67,500.00	\$ 67,500.00
6720	Contracted LS Services	\$ 494,186.43	\$ 505,036.00	\$ 465,913.00	\$ 465,913.00
6722	Park Amenities - Assess	\$ 14,122.56	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
6950	ActiveNet Charges	\$ -	\$ 60.00	\$ 70.00	\$ 70.00
6960	Approp Redev/Collection Fees	\$ 1,614.95	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
7950	COP Debt - PV Fields	\$ 242,434.38	\$ 525,560.00	\$ 529,760.00	\$ 529,760.00
8200	Land Improvements	\$ -	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
8400	Capital	\$ -	\$ -	\$ -	\$ -
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ -	\$ -	\$ -
Services and Supplies		\$ 817,398.04	\$ 1,152,912.00	\$ 1,118,687.00	\$ 1,118,687.00
Revenue Total		\$ (1,153,184.45)	\$ (1,185,457.00)	\$ (1,209,804.00)	\$ (1,209,804.00)
Expense Total		\$ 848,966.59	\$ 1,179,663.00	\$ 1,149,496.00	\$ 1,149,496.00
Grand Total		\$ (304,217.86)	\$ (5,794.00)	\$ (60,308.00)	\$ (60,308.00)

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Assessment District	Division: Assessment District	Department Number: 470 Fund 20
Account Description	Approve Budget 2020-2021	Proposed Budget 2021-2022
5310 Interest Apportionment Fund	500.00	238.00
5500 Assessment Levies	1,184,957.00	1,209,566.00
TOTAL REVENUE	1,185,457.00	1,209,804.00
6100 Regular Salaries	18,262.00	20,831.00
6108 Cell Phone	-	178.00
6120 Retirement	3,130.00	3,568.00
6130 Employee Insurance	3,606.00	3,749.00
6140 Workers Compensation	1,753.00	2,483.00
TOTAL PERSONNEL	26,751.00	30,809.00
6709 Incidental Costs	34,256.00	19,444.00
6710 Grounds Maint.		15,000.00
6719 Tree Care/Trimming	67,500.00	67,500.00
6720 Contracted Landscape Services	505,036.00	465,913.00
6722 Park Amenities	17,500.00	17,500.00
6950 Bank/Activenet Charges	60.00	70.00
6960 Apportionment Collection Fees	3,000.00	3,500.00
7950 Lease Payment- VATP	525,560.00	529,760.00
TOTAL SERVICES/ SUPPLIES	1,152,912.00	1,118,687.00
TOTAL CAPITAL EXPENSES		-
TOTAL EXPENDITURES	1,179,663.00	1,149,496.00

60,308.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Assessment District		Division: Assessment District		Department Number: 470 Fund 20	
Item Description				Sub Total	Total
5310	Interest MM Assessment		Projected Interest 0.04%	238.00	
TOTAL 5310					238.00
5500	Assessment Levies Assessment Collected			1,224,877.00	
	Allowance for Uncollectable Assessments	\$1,224,877	1.25%	(15,310.96)	
TOTAL 5500					1,209,566.00
				TOTAL	1,209,804.00
TOTAL REVENUE					1,209,804.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Assessment District		Division: Assessment District				Department Number: 470 Fund 20	
Account Number	Account Name	Description				Sub Total	Total
6100	Regular Salaries	Hours	Old Rate	Rate w/ 2% COLA	Rate w/Merit (5% Max)		
	Crew Lead Workers (11%)	210	35.55	36.26	38.07	7,708.98	
	Crew Lead Workers (11%)	210	30.85	31.47	33.04	6,690.35	
	Crew Lead Workers (11%)	210	29.78	30.37	31.89	6,431.45	
TOTAL 6100							20,831.00
6108	Cell Phone Allowance	#	\$	Months	%		
	Crew Leads	3	45	12	0.11	178.20	
TOTAL 6108							178.00
6120	Retirement	Annual	Plan	%			
	Crew Lead Workers (11%)	7,708.98	2.5%@55	11.590%		893.47	
	Crew Lead Workers (11%)	6,690.35	2.0% @ 60	8.650%		578.71	
	Crew Lead Workers (11%)	6,431.45	PEPRA	7.590%		488.15	
	Crew Lead Workers (11%)	7,708.98	FICA	6.20%		477.96	
	Crew Lead Workers (11%)	6,690.35	FICA	6.20%		414.80	
	Crew Lead Workers (11%)	6,431.45	FICA	6.20%		398.75	
	Cell Phone	178.00	FICA	6.20%		11.04	
	Crew Lead Workers (11%)	7,708.98	Medicare	1.45%		111.78	
	Crew Lead Workers (11%)	6,690.35	Medicare	1.45%		97.01	
	Crew Lead Workers (11%)	6,431.45	Medicare	1.45%		93.26	
	Cell Phone	178.00	Medicare	1.45%		2.58	
TOTAL 6120							3,568.00
6130	Employee Group Insurance	Type	Monthly	%	Months		
	Crew Lead Workers (11%)	Medical	1,240.00	70%	12	1,145.76	
	Crew Lead Workers (11%)	Medical	476.92	70%	12	400.61	
	Crew Lead Workers (11%)	Medical	1,881.98	70%	12	1,580.86	
	Crew Lead Workers (11%)	Dental	51.49	70%	12	43.25	
	Crew Lead Workers (11%)	Dental	102.72	70%	12	86.28	
	Crew Lead Workers (11%)	Dental	181.75	70%	12	152.67	
	Crew Lead Workers (11%)	Vision	20.85	70%	12	17.51	
	Crew Lead Workers (11%)	Vision	20.85	70%	12	17.51	
	Crew Lead Workers (11%)	Vision	20.85	70%	12	17.51	
	Crew Lead Workers (11%)	Life	11.09	100%	12	13.31	
	Crew Lead Workers (11%)	Life	9.91	100%	12	11.89	
	Crew Lead Workers (11%)	Life	9.58	100%	12	11.50	
	Crew Lead Workers (11%)	ADD	1.52	100%	12	1.82	
	Crew Lead Workers (11%)	ADD	1.36	100%	12	1.63	
	Crew Lead Workers (11%)	ADD	1.31	100%	12	1.57	
	Crew Lead Workers (11%)	LTD	15.77	100%	12	18.92	
	Crew Lead Workers (11%)	LTD	13.98	100%	12	16.78	
	Crew Lead Workers (11%)	LTD	13.53	100%	12	16.24	
	Crew Lead Workers (11%)	STD	21.38	100%	12	25.66	
	Crew Lead Workers (11%)	STD	18.96	100%	12	22.75	
	Crew Lead Workers (11%)	STD	18.35	100%	12	22.02	
	Crew Lead Workers (11%)	EAP	0.75	100%	12	0.90	
	Crew Lead Workers (11%)	EAP	0.75	100%	12	0.90	
	Crew Lead Workers (11%)	EAP	0.75	100%	12	0.90	
	Insurance Adjustment January 2022 7%					120.54	
TOTAL 6130							3,749.00
6140	Workers Compensation	Code	Rate	Per	Wages		
	Crew Lead Workers (11%)	9420	11.92	100.00	7,708.98	918.91	
	Crew Lead Workers (11%)	9420	11.92	100.00	6,690.35	797.49	
	Crew Lead Workers (11%)	9420	11.92	100.00	6,431.45	766.63	
TOTAL 6140							2,483.00
TOTAL PERSONNEL							30,809.00
6709	Incidental Costs				Out of Pocket		
	Engineers Report		1	16,444.00	3,000.00	19,444.00	
TOTAL 6709							19,444.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Assessment District		Division: Assessment District			Department Number: 470 Fund 20	
Account Number	Account Name	Description			Sub Total	Total
6710	Grounds Maint. Maintenance	Division	# Months	\$		
				15,000.00	15,000.00	
TOTAL 6710						15,000.00
6719	Tree Care/Trimming			\$		
	Grid Pruning	Pitts Ranch/Calleguas/Trailside/Mission Oaks	Parks 4	8,750	35,000.00	
	Emergency			17,000	17,000.00	
	Tree Care/Trimming	Charter Oak/Window - Prune / Removal		15,500	15,500.00	
TOTAL 6719						67,500.00
6720	Contract Landscaping Services		# Months	\$		
	Natural Green Landscape Inc					
	Adolfo Park		12	448.80	5,385.60	
	Arnell Ranch Park		12	602.82	7,233.84	
	Birchview Park		12	138.72	1,664.64	
	Bob Kildee		12	1,377.14	16,525.68	
	Calleguas Creek Park		12	448.80	5,385.60	
	Camarillo Grove Park		12	448.80	5,385.60	
	Carmenita Park		12	652.00	7,824.00	
	Charter Oak Park		12	652.00	7,824.00	
	Community Center Park		12	727.00	8,724.00	
	Dos Caminos Park		12	797.00	9,564.00	
	Eidred Lokker Park		12	912.90	10,954.80	
	Encanto Park		12	293.76	3,525.12	
	Foothill Park		12	293.76	3,525.12	
	Heritage Park		12	916.00	10,992.00	
	Las Posas Equestrian Center		0	-	-	
	Laurelwood		12	293.76	3,525.12	
	Mel Vincent		12	448.80	5,385.60	
	Mission Oaks Park		12	1,221.96	14,663.52	
	Nancy Bush Park		12	448.80	5,385.60	
	Pitts Ranch Park		12	1,376.00	16,512.00	
	Quito Park		12	912.90	10,954.80	
	Springville Park		12	448.80	5,385.60	
	Trailside Park		12	138.72	1,664.64	
	Valle Lindo Park		12	1,221.96	14,663.52	
	Woodcreek Park		12	138.72	1,664.64	
	Woodside Park		12	652.00	7,824.00	
					192,143.04	
	Brightview Landscaping			21,980.83	263,770.00	
	PV Fields		12		10,000.00	
	Las Posas Equestrian		1	10,000.00	10,000.00	
TOTAL 6720						465,913.00
6722	Park Amenities					
	Benches, Trash Cans, Repairs			17,500.00	17,500.00	
TOTAL 6722						17,500.00
6950	Bank Charges/Fees			#	Amount	
	Wire Fee			2	35.00	70.00
TOTAL 6950						70.00
6960	County Collection Fees and Adjustments					
	Apportionment Fees				3,500.00	3,500.00
TOTAL 6960						3,500.00
7950	Lease Payment - VATP	11/1/2021	Principal	Interest	Total	
			300,000.00	229,760.00	529,760.00	529,760.00
TOTAL 7950						-
TOTAL SERVICES & SUPPLIES						1,118,687.00
TOTAL CAPITAL OUTLAY						-
TOTAL	TOTAL EXPENSES					1,149,496.00

**Pleasant Valley Recreation & Park District
 FY2021-2022 Budget
 Quimby Funds (480) Fund 30**

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested 4/24/2021	Requested 5/12/2021
Revenue					
5310	Interest Earnings	\$ (122,044.52)	\$ (38,800.00)	\$ (35,013.00)	\$ (35,013.00)
5320	MBS Interest Earnings	\$ (9,670.14)	\$ -	\$ -	\$ -
5400	Park Dedication Fees	\$ (1,356,700.46)	\$ -	\$ -	\$ -
Revenue		\$ (1,488,415.12)	\$ (38,800.00)	\$ (35,013.00)	\$ (35,013.00)
Services and Supplies					
6930	Advertising Expense	\$ -	\$ -	\$ -	\$ -
6950	ActiveNet Charges	\$ 119.00	\$ -	\$ -	\$ -
8111	Refunds	\$ 238,883.01	\$ -	\$ -	\$ -
Services and Supplies		\$ 239,002.01	\$ -	\$ -	\$ -
Capital					
8400	Capital	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00
8444	Valle Lindo Restroom/Pavilion	\$ 342,732.61	\$ -	\$ -	\$ -
8459	Freedom Baseball Fields	\$ 41,232.23	\$ -	\$ -	\$ -
8460	Mel Vincent Park Restrooms	\$ 59,438.15	\$ -	\$ -	\$ -
8464	Arneill Ranch Park Renovation	\$ -	\$ 1,100,000.00	\$ -	\$ -
8469	PVAC Restroom & Shower	\$ 612,087.61	\$ 84,401.39	\$ -	\$ -
8475	Turf Grinder	\$ 91.97	\$ -	\$ -	\$ -
8478	Fertilizer Injector System	\$ -	\$ 60,000.00	\$ -	\$ -
8480	Community Center Kitchen	\$ -	\$ 250,000.00	\$ -	\$ -
Capital		\$ 1,055,582.57	\$ 1,494,401.39	\$ 1,400,000.00	\$ 1,400,000.00
Revenue Total		\$ (1,488,415.12)	\$ (38,800.00)	\$ (35,013.00)	\$ (35,013.00)
Expense Total		\$ 239,002.01	\$ -	\$ -	\$ -
Grand Total		\$ (1,249,413.11)	\$ (38,800.00)	\$ (35,013.00)	\$ (35,013.00)
Expense and Capital					
Expense and Capital		\$ 1,294,584.58	\$ 1,494,401.39	\$ 1,400,000.00	\$ 1,400,000.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Account Summary**

Department: Parks	Division: Quimby Funds	Department Number: 480
Account Description	Approved Budget 2020-2021	Proposed Budget 2020-2021
5310 Interest Apportionment Fund	38,800.00	35,013.00
TOTAL REVENUE	38,800.00	35,013.00
TOTAL PERSONNEL	-	-
TOTAL SERVICES/ SUPPLIES	-	-
8400 Capital Outlay	1,494,401.39	1,400,000.00
TOTAL CAPITAL EXPENSES	1,494,401.39	1,400,000.00
TOTAL EXPENDITURES	1,494,401.39	1,400,000.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2021-2022 ANNUAL BUDGET
Detail Revenue Worksheet**

Department: Parks		Division: Quimby Funds		Department Number: 480	
Item Description				Sub Total	Total
5310	Interest	Projected			
	Ventura Co Pool Restricted	Interest	\$		
	Pacific Western Bank	0.75%	34,950.00	34,950.00	
		0.04%	63.20	63.20	
TOTAL 5310					35,013.00
				TOTAL	35,013.00

35,013.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2021-2022 ANNUAL BUDGET

Detail Expense Worksheet

Department: Parks		Division: Quimby Funds		Department Number: 480		
Account Number	Account Name	Description		Sub Total	Total	
		TOTAL SERVICES & SUPPLIES				-
		Capital Outlay				
8400	Capital Outlay	Division	\$			
	Pickleball Courts		1,400,000.00	1,400,000.00	1,400,000.00	
TOTAL 8400					1,400,000.00	
		TOTAL CAPITAL OUTLAY				1,400,000.00
TOTAL		TOTAL EXPENSES				1,400,000.00

EXP SHEET EXPENSES

1,400,000.00