

# **GOLDEN RAIN FOUNDATION**

## **2020 DRAFT BUDGET**



## 2020 GRF OPERATIONS BUDGET

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# **CHIEF EXECUTIVE OFFICER BUDGET MESSAGE 2020 OPERATING BUDGET**

## **INTRODUCTION**

2019 has proven to be another active year in Rossmoor with numerous projects in various stages of completion. The year began with the rollout of the new [www.rossmoor.com](http://www.rossmoor.com) website which significantly upgraded the public view of the community and offered a more efficient and user-friendly way to learn about Rossmoor.

Earlier this year, the Board also received the feasibility study for a possible water reclamation facility in Rossmoor. Having concluded a 6-year drought in mid-2017 followed by the Wine Country fires that fall and the Camp Fire in 2018, the need for securing a sustainable and affordable source of water became very apparent. During the drought, golf course operators had mandatory 40% water rationing which, had the drought continued, the state planned to increase to 60% and then 80%. Rationing at those levels would have killed the grass and severely stressed the trees on the golf course. This is concerning to the Rossmoor community because the golf course is not just an amenity. It is a 6 million square foot fire break and evacuation zone; therefore, it is critical that it be maintained and properly irrigated. The water reclamation feasibility study is the first step in determining whether this type of facility would work for Rossmoor.

This year, the Board also authorized an expansion of the Emergency Operations Plan to include planning for wildfire. As a result, a consultant was retained to help coordinate with the City, County, police/fire and other stakeholders to enhance the EOP and collaborate on the development of an evacuation plan for the community. The updated draft EOP will be introduced to the Board and the community in October.

In the spring, a generator was installed at MOD to keep the IT and phone systems running in the event of a power outage, the Board authorized an increase in the Membership Transfer Fee, and GRF applied for PG&E's On Bill Financing program to install LED lighting and other energy efficient upgrades.

This summer, the Board authorized funding for a web portal which will eventually open up ticket sales, room reservations and golf tee times to residents through the website. The Communications Department rolled out the new E-Edition of the Rossmoor News along with the [rossmoornews.com](http://rossmoornews.com) website. Last month, the Redwood Room café opened.

Throughout the year, GRF and the mutuals aggressively mitigated fire risk and worked closely with the fire department, Acalanes Unified School District and PG&E, obtaining a commitment from the latter to replace a problematic fire pole outside Rossmoor.

Later this year, we expect that the one megawatt solar farm will finally be finished. When complete, it will provide much of GRF's energy needs for the next two decades, saving millions of dollars in electricity costs. We expect to complete an On Demand bus service pilot program, which should improve services for our bus riders. These initiatives and many others will have an impact on the quality of life in Rossmoor next year.

The operating environment for GRF in 2019 continues to remain relatively stable with a strong but softening economy, low interest rates and low inflation. We expect slightly below average real estate activity as the greater Bay Area real estate market has softened in 2019.

There are mixed signs of potential inflationary factors on the horizon. Unemployment continues at or near record lows in the Bay Area, which has impacted GRF's and all local employers' ability to find qualified applicants for open positions and may begin to exert upward pressure on wages as well as the cost of services and supplies sourced outside Rossmoor. The Employment Cost Index for the Bay Area—a measure of the relative increase in wages and benefits published quarterly by the Department of Labor—fell to 3.0% for the 12 months ending in June following a 3.8% increase in the previous year. The Consumer Price Index for All Urban Consumers also increased for the 12 months ending in June to 3.2%—the lowest rolling 12-month level since April 2018. As recently as December, the CPI-U increased 4.5%.

In an effort to prop the economy, the Federal Reserve reduced interest rates last month after a decade of steady increases. In theory, lower interest rates should encourage consumers and businesses to borrow more, which could spur economic spending. Of greater concern, the current inverted yield curve in U.S. Treasuries—where short term rates are higher than long term rates—has historically been a relatively reliable indicator of a coming recession.

It's impossible to know with certainty how the economy will affect Rossmoor in 2020 but it is likely to be not markedly different than 2019 so staff assumption is that Bay Area inflation will remain at about 4% or less. It is worth noting that there are some additional inflationary pressures specific to Rossmoor. In particular, a 6.5% increase in water on July 1 and another 6.25% increase scheduled for July 2020. This follows successive 9% increases in water rates and another year of double digit % increases in property insurance.

Fortunately, due to an aggressive workplace safety campaign begun in early 2016, our workers compensation costs have declined for the 3<sup>rd</sup> year in a row. In 2014, GRF paid 6.15% of payroll as workers compensation insurance premium. For 2020, the amount has been nearly cut in half to 3.13%. The savings for 2020 at this new rate amounts to more than \$433,000 compared to 2014.

## **DRAFT BUDGET AS IT AFFECTS THE COUPON**

The staff is pleased to submit the 2020 budget for consideration. The management and Finance team have spent hundreds of hours preparing the assumptions and numbers

included in the budget. The budget for GRF Operations is forecasted to increase just below 4% next year.

Following a recommendation from last year, staff continues to recommend that the \$250,000 Trust Maintenance Reserve be steadily built up to cushion significantly higher forecasted rate increases in future years when the Trust maintenance items will be even more costly. However, rather than funding it as part of the 2020 coupon, staff recommends allocating a portion of any expected surplus at the end of 2019 to the Trust Maintenance Reserve. Annual contributions with modest periodic increases will be necessary in the future to provide the cushion when it is expected to be needed beginning in 2023 to partially offset spikes in Trust Maintenance costs in future years.

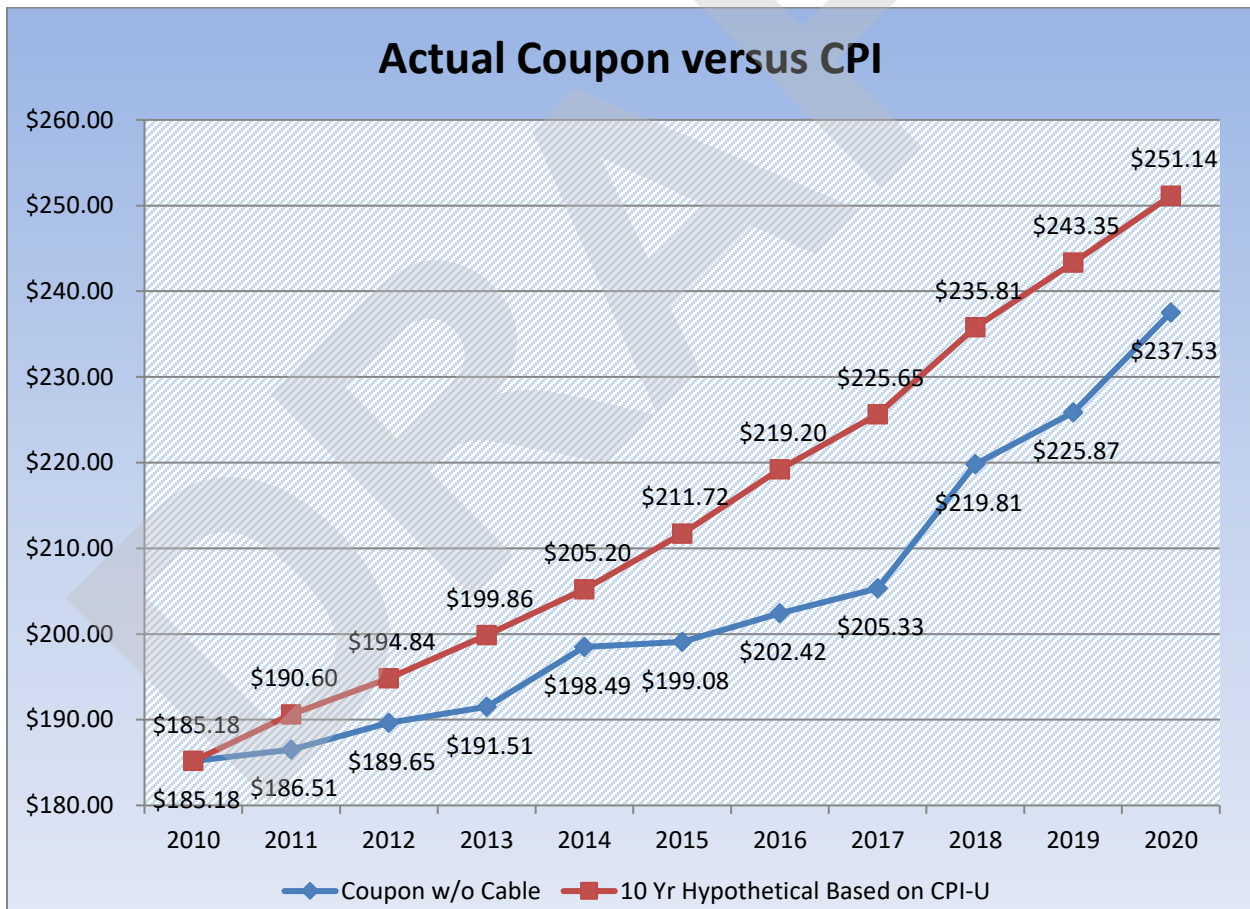
The GRF Operations budget was held to a modest 3.97% overall increase of \$8.75 from \$220.55 to \$229.30. After adding in the Trust Facility budget which includes a \$233,000 increase, the GRF portion of the coupon before Cable TV and Broadband increases \$11.66 to \$237.53, an increase of 5.16%.

### **CABLE TV AND BROADBAND**

The decision to add broadband services (high-speed internet) to the cable TV contract was made in 2017. Over the 5 years of the contract, residents will save \$34 million compared to the current retail price of the bulk package. In 2018 and 2019, Comcast did not end up increasing their fee. The contract with Comcast provides for up to a 4% increase in the rate at the end of the second and subsequent years, plus government taxes. In accordance with the terms of the contract, Comcast has provided notice that they intend on raising their rate in 2020. We have budgeted for a new rate of \$57.25, up \$2.20 per manor per month. The Total GRF Coupon including cable TV/broadband but before adding any new programs or making any budget adjustments is forecasted to increase 4.93% to \$294.78 compared to \$280.92 in 2019.

## THE GRF BUDGET VERSUS THE CPI

The following chart illustrates how the actual GRF coupon excluding Cable TV has grown for the years 2010 through 2020 as compared to hypothetical growth using the Consumer Price Index (CPI). The CPI is based on the San Francisco/Oakland/San Jose index for All Urban Consumers. For the years 2019 and 2020 inflationary growth was assumed based on the CPI for the 12-month period ending June 2019. For the 10-year period, the CPI has averaged a 3.1% annual increase while the GRF portion of the coupon increased by an average 2.5% annually during the same period. While the 0.6% difference is modest, had the coupon grown at the rate of inflation, Rossmoor residents would have paid an additional \$9,710,000 over the ten year period, equivalent to \$1,454 per manor.



*(Note: the federal Bureau of Labor Statistics replaced the historical index data in June 2019 and restated the index numbers of several prior years so the figures do not mirror the previous year's report.)*

## **KEY FACTORS INFLUENCING THE PROPOSED 2020 BUDGET**

### 1. Operating Cash

Operating Budget Principle 17 states that cash in excess of the \$1.5 million targeted balance may be used as a source of funds to offset operation costs or to fund the Trust Maintenance Operating Fund which shall have the effect of minimizing future Trust Maintenance expense fluctuations.

At July 31, 2019 the operating cash balance was \$1,742,000. If this balance is maintained through the remainder of the year, the Board may consider transferring all or part of the balance in excess of the \$1.5 million targeted balance to the Trust Maintenance Operating Fund.

### 2. Trust Facility/Property Maintenance

In 2019, \$426,000 was budgeted for Trust Facility/Property Maintenance projects. For 2020, staff is proposing a Trust Facility/Property program package of \$659,000. Most of the items are important periodic maintenance and safety items needed for the preservation of owned assets.

### 3. Insurance

Each year our broker, A. J. Gallagher provides a projection of insurance premiums. For 2020, increases of 15% for property, 10% for earthquake and automobile and 5% for crime, liability, cyber and directors' and officers' coverages are projected. Worker's compensation is expected to decrease due to improvements in GRF's loss experience.

### 4. Utilities

The budget for water expense is based on 12 months of usage using July 2019 rates for January through June 2020 (6.5% rate increase) and applying a projected 6.25% rate increase effective July 2020.

Energy costs were projected using 12 months of usage and applying a 6.4% PG&E/MCE rate increase. It is expected that the solar farm will be operational for some of 2020. The 2020 draft budget includes a \$125,000 reduction in expense attributable to estimated savings from the solar project.

### 5. Public Safety – Securitas

The 2020 draft budget includes a \$57,000 cost increase primarily due to a 3% increase included in the contract with Securitas.

## 6. Property Taxes

The budget includes a 2% increase in property taxes on existing property. The 2019 budget included a projected increase in property valuation resulting from the remodeling of the fitness center. The County Assessor did not increase the assessed value as expected so the budget was reduced for 2020.

## 7. Comcast

Golden Rain signed a new contract with Comcast effective January 1, 2017. The agreement includes cable TV and internet for an initial rate of \$55.00 per month plus all applicable taxes and fees. The contract allows for a maximum 3% increase in 2018 and a 4% increase in each year thereafter. There was no increase in 2019, however the 2020 budget includes a 4% increase over the 2019 actual expense.

## 8. Personnel Costs

Two departments made substantive staffing reductions. Executive Services reduced the hours of one administrative staff member from full time to about 2/3 time. Also, the Fitness Center reorganized and moved 1 full time staff member to Active Wellness. There was also a nominal increase in Rossmoor News staffing, which was offset by a nominal decrease in Accounting and IT. Additional personnel-related changes are as follows:

- a.) Defined benefit pension: the plan contribution budgeted is \$707,250, consistent with 2019.
- b.) 401(k) retirement plan: The annual expense continues to increase as new employees are hired who are not eligible to participate in the pension plan.
- c.) Wages/Salaries for non-represented employees include:
  - A 4.0% CPI increase
  - A \$75,000 pool to be used by the CEO to appropriately adjust non-represented employee wages
- d.) Wages and benefits for represented employees (Union): Approximately \$196,000 was authorized for estimated increases in contractual costs.
- e.) Non represented employee benefits: An additional aggregate amount of \$118,000 was authorized to be included in the budget for premium increases



for health, vision, dental, and other benefit premium costs incurred for non-represented employees.

## 9. Revenues

- a.) Golf revenue is reduced by \$90,000 based on historical golf play.
- b.) Rossmoor News revenues are projected to decrease by \$96,000 due to changes in the print advertising marketplace.
- c.) Handyman revenue is anticipated to increase by \$40,000 due to an increase in the annual fees Handyman fees.

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## SECTION 1

### SUMMARIES

Included in this section are four summary documents:

1. Coupon Computation: This is a synopsis of the approved 2019 operations budget and coupon computation and the proposed 2020 operations budget and coupon. The proposed budget reflects implementation of the approved 2020 Budget Principles. The net result is a proposed 2020 coupon, not including the \$57.25 cable television component, of \$237.53, an \$11.66 increase from the \$225.87 per month 2019 coupon amount.
2. 2019–2020 Operating Expense by Type of Service: This schedule illustrates the year over year expense variance by type of service.
3. 2011–2020 Comparison of the Coupon by Type of Service: This schedule shows the ten year history of the coupon by type of service expressed as dollars on the coupon.
4. 2020 Operating Budget Summary: This schedule summarizes the 2020 proposed operating budget, revenue and expenses, by line item and major categories, displays the variance between the 2019 approved budget and the 2020 proposed budget, and illustrates 2017 and 2018 actual revenue and expenses. Background text for any significant year over year changes is also included following the summary spreadsheets for items highlighted on the spreadsheet.

## Golden Rain Foundation Coupon Computation

	<u>2019 Budget</u>		<u>2020 Budget</u>		<u>Variance</u>		<u>Percentage Variance</u>
	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	<u>Coupon Amount</u>	<u>Net Exp/(Income)</u>	
GRF Operations	220.55	17,668,851	229.30	18,370,065	8.75	701,214	3.97%
Trust Facility/Property Maintenance	5.32	426,000	8.23	659,000	2.91	233,000	54.70%
Coupon Before Operating Cash Applied	225.87	18,094,851	237.53	19,029,065	11.66	934,214	5.16%
Refund of Prior Year Surplus	-	-	-	-	-	-	
Trust Maintenance Reserve	-	-	-	-	-	-	
Coupon Before Cable Television	225.87	18,094,851	237.53	19,029,065	11.66	934,214	5.16%
Cable Television	55.05	4,410,026	57.25	4,586,573	2.20	176,547	4.00%
<b>Total Coupon</b>	<b>280.92</b>	<b>22,504,877</b>	<b>294.78</b>	<b>23,615,638</b>	<b>13.86</b>	<b>1,110,761</b>	<b>4.93%</b>

(1) Totals are subject to a minor rounding adjustment

**GOLDEN RAIN FOUNDATION  
YEAR 2019 BUDGET VS 2020 BUDGET  
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2019 Budget		2020 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 7.66	613,853	\$ 7.03	563,271	(0.63)	(50,582)
Human Resources	4.03	323,127	4.14	331,541	0.11	8,414
Accounting	8.05	644,637	8.34	668,180	0.29	23,543
Information Technology	5.82	466,404	6.08	487,315	0.26	20,911
Public Safety/Securitas	25.64	2,054,378	26.12	2,092,366	0.48	37,988
Bus Transportation	13.80	1,105,709	15.27	1,223,028	1.47	117,319
Counseling	4.89	391,504	5.43	435,221	0.54	43,717
Handyman Service	(0.78)	(62,641)	(0.79)	(63,422)	(0.01)	(781)
Recreation	13.37	1,071,148	13.77	1,103,419	0.40	32,271
Aquatics	8.37	670,861	9.18	735,669	0.81	64,808
Fitness Center	11.13	891,340	10.98	879,746	(0.15)	(11,594)
Golf Course	15.57	1,246,998	17.46	1,398,685	1.89	151,687
Lawn Bowling	1.80	144,435	1.74	139,565	(0.06)	(4,870)
Pro Shop	0.32	25,511	0.74	59,343	0.42	33,832
Facilities Maintenance	11.14	892,264	11.33	907,491	0.19	15,227
Vehicle Maintenance	4.69	375,428	4.78	383,198	0.09	7,770
Landscape Maintenance	11.03	883,352	11.04	884,397	0.01	1,045
Custodial Services	19.63	1,572,316	20.04	1,605,135	0.41	32,819
Rossmoor News	5.60	448,971	7.32	586,702	1.72	137,731
Rossmoor Channel	3.49	279,235	3.77	301,889	0.28	22,654
Unallocated/General Services	45.31	3,630,021	45.53	3,647,326	0.22	17,305
<b>GRF Operations (1)</b>	<b>220.55</b>	<b>17,668,851</b>	<b>229.30</b>	<b>18,370,065</b>	<b>8.75</b>	<b>701,214</b>

(1) Totals are subject to a minor rounding adjustment

## Golden Rain Foundation Historical Coupon Comparison By Function

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Executive	7.39	7.24	7.39	7.25	7.41	7.75	7.73	8.20	7.66	7.03
Human Resources	7.00	6.84	6.78	6.73	7.03	7.53	8.66	9.32	4.03	4.14
Accounting	6.15	6.10	5.89	6.81	6.82	7.13	7.40	7.85	8.05	8.34
Information Technology	5.04	5.29	5.34	5.41	5.75	5.65	6.01	6.22	5.82	6.08
Public Safety/Securitas	20.67	21.29	21.29	22.37	22.86	23.63	23.15	23.48	25.64	26.12
Bus Transportation	14.23	15.09	14.75	14.43	14.24	13.21	14.29	14.13	13.80	15.27
Counseling	4.40	4.48	4.40	4.70	4.79	4.55	4.68	5.01	4.89	5.43
Handyman Service	(0.41)	(0.41)	(0.62)	(1.04)	(1.12)	(1.12)	(1.16)	(1.13)	(0.78)	(0.79)
Recreation	8.80	9.28	9.33	9.72	10.39	9.92	9.34	10.04	13.37	13.77
Aquatics	7.59	7.23	6.39	7.00	7.46	7.12	7.37	7.76	8.37	9.18
Fitness Center	7.70	7.84	7.88	8.52	9.42	9.75	9.66	10.42	11.13	10.98
Golf Course	13.61	14.59	13.95	14.45	15.01	14.79	14.24	15.41	15.57	17.46
Lawn Bowling	0.91	0.93	1.40	1.58	1.61	1.64	1.70	1.75	1.80	1.74
Pro Shop	0.68	0.63	0.45	0.22	(0.05)	0.01	0.30	0.30	0.32	0.74
Facilities Maintenance	7.69	7.81	8.52	9.45	10.07	10.15	10.59	11.04	11.14	11.33
Vehicle Maintenance	2.73	2.85	3.16	3.28	3.63	3.60	3.56	3.55	4.69	4.78
Landscape Maintenance	8.01	8.51	8.91	9.18	9.47	9.45	9.87	11.04	11.03	11.04
Custodial Services	12.51	13.59	14.12	15.78	16.54	17.77	17.98	18.64	19.63	20.04
Rossmoor News	2.76	2.70	2.88	2.59	2.66	2.78	3.19	4.21	5.60	7.32
Rossmoor Channel	2.94	3.01	2.99	3.07	3.02	3.04	3.23	3.46	3.49	3.77
Unallocated/General Services	41.52	42.87	45.22	49.74	39.64	39.85	42.88	43.45	45.31	45.53
<b>GRF Operations (1)</b>	<b>181.93</b>	<b>187.77</b>	<b>190.38</b>	<b>201.24</b>	<b>196.66</b>	<b>198.21</b>	<b>204.66</b>	<b>214.14</b>	<b>220.55</b>	<b>229.30</b>
Trust Maintenance Reserve	-	-	-	-	-	3.12	-	-	-	-
Trust Facility/Property Maintenance	7.70	8.12	16.10	4.11	11.50	11.07	4.54	5.67	5.32	8.23
Refund of Prior Year Surplus	(3.12)	(6.24)	(14.97)	(6.86)	(9.08)	(9.98)	(3.87)	-	-	-
Subtotal Before Cable TV	186.51	189.65	191.51	198.49	199.08	202.42	205.33	219.81	225.87	237.53
Cable TV	34.90	36.63	36.63	36.63	37.66	37.66	55.00	56.65	55.05	57.25
<b>Total Coupon (1)</b>	<b>221.41</b>	<b>226.28</b>	<b>228.14</b>	<b>235.12</b>	<b>236.73</b>	<b>240.08</b>	<b>260.33</b>	<b>276.46</b>	<b>280.92</b>	<b>294.78</b>

(1) Totals are subject to a minor rounding adjustment

800 ROCKVIEW DRIVE

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
	OCUPANCY INCOME						
5001	CABLE TV COUPON	(1) 4,406,820	4,538,345	2,205,083	4,410,026	4,586,573	-176,547
5101	OPERATION FEE COUPON	16,454,325	17,609,419	9,047,449	18,094,851	19,029,065	-934,214
5116	BUS GRANT	80,917	65,130	46,242	157,000	53,416	103,584
	TOTAL OCUPANCY INCOME	20,942,062	22,212,894	11,298,774	22,661,877	23,669,054	-1,007,177
<b>COMMUNITY FACILITIES INCOME</b>							
5401	RENTALS-COMMUNITY	141,378	148,280	102,294	150,000	165,000	-15,000
5404	GUEST GOLF FEES	(2) 214,082	247,529	78,577	280,000	240,000	40,000
5405	RESIDENT GOLF FEES	(2) 368,364	405,140	143,568	430,000	400,000	30,000
5406	GOLF CARDS	(2) 296,000	307,475	269,950	330,000	310,000	20,000
5409	EXCURSION COLLECTION	262,104	232,453	146,249	225,000	250,000	-25,000
5410	TOURNAMENT FEES	24,956	12,880	16,050	25,000	20,000	5,000
5412	TICKETED EVENTS	208,555	196,719	104,465	208,000	214,000	-6,000
5419	RV SPACE LEASE	0	0	0	30,000	45,000	-15,000
5420	PERSONAL TRAINING	101,962	171,095	103,200	160,000	175,000	-15,000
5430	MERCHANDISE SALES	198,035	189,730	84,476	210,000	200,000	10,000
5431	PRO SHOP CART RENTAL	90,973	105,970	39,827	115,000	110,000	5,000
5432	PRO SHOP CLUB REPAIR	741	1,227	220	1,000	1,000	0
5433	PRO SHOP GOLF LESSON	36,355	32,752	15,040	38,000	34,000	4,000
5434	PRO SHOP DRIVING RNG	51,525	53,217	20,279	60,000	60,000	0
	TOTAL COMMUNITY FACILIT	1,995,029	2,104,467	1,124,194	2,262,000	2,224,000	38,000
<b>FINANCIAL INCOME</b>							
5502	INTEREST	167	319	184	0	16,000	-16,000
5504	DISCOUNTS EARNED	0	51	0	0	0	0
	TOTAL FINANCIAL INCOME	167	370	184	0	16,000	-16,000
<b>NEWSPAPER INCOME</b>							
5701	NEWSPAPER SERVICES	1,300	0	0	0	0	0
5703	NEWSPAPER SUBSCRIPTION OTHER	2,270	2,142	1,725	2,500	2,750	-250
5704	NEWSPAPER ADVERTISING	(3) 864,459	782,000	398,856	820,000	738,000	82,000
5705	CLASSIFIED ADVERTISING	(3) 59,419	60,329	29,378	70,000	56,000	14,000
5706	BUS ADVERTISING	48,900	57,570	5,340	30,000	30,000	0
	TOTAL NEWSPAPER INCOME	976,348	902,040	435,299	922,500	826,750	95,750
<b>OTHER INCOME</b>							
5801	FACILITIES USAGE FEE	0	36,200	22,450	40,000	40,000	0
5802	MISCELLANEOUS INCOME	27,212	28,101	12,595	45,000	36,500	8,500
5803	CREEKSIDE REVENUE	139,267	138,226	72,613	144,000	150,186	-6,186
5806	BUSINESS INCOME-VEHICLE MAINT	57,479	64,706	34,592	60,000	65,000	-5,000
5810	RFID REVENUE	42,500	42,990	20,770	45,000	40,000	5,000
5820	HANDYMAN INCOME	(4) 353,360	388,081	191,804	388,000	428,000	-40,000
5821	GAIN/LOSS OF FIXED ASSETS	13,275	18,752	1,300	0	0	0
	TOTAL OTHER INCOME	633,094	717,055	356,124	722,000	759,686	-37,686
	TOTAL REVENUE	24,546,699	25,936,826	13,214,575	26,568,377	27,495,490	-927,113
<b>EXPENSES</b>							
6104	OVERTIME WAGES	153,571	147,322	73,703	125,800	121,100	-4,700
6107	TEMPORARY HELP	50,824	56,322	69,050	21,500	24,500	3,000
6110	SALARIES AND WAGES	(5) 7,539,259	7,803,589	3,926,171	8,286,381	8,590,768	304,387
	TOTAL SALARY AND WAGES	7,743,655	8,007,233	4,068,924	8,433,681	8,736,368	302,687
6200	EMPLOYEE BENEFITS	15,032	7,611	4,380	9,000	9,000	0
6201	SOCIAL SECURITY TAX	527,977	541,280	290,650	604,413	627,662	23,249
6202	FEDERAL UNEMPLOYMENT INSURANCE	31,299	6,955	4,482	6,107	6,241	134
6203	STATE UNEMPLOYMENT INSURANCE	44,487	34,389	20,068	39,283	27,634	-11,649
6204	HEALTH INSURANCE-NON UNION	(6) 730,120	790,216	390,477	782,024	828,994	46,970
6205	LIFE INSURANCE - NON UNION	28,133	30,255	16,420	30,461	35,756	5,295
6206	LONG TERM DISABILITY INSURANCE	15,702	17,292	10,306	19,118	23,710	4,592
6207	RETIREMENT-NON UNION	726,499	707,250	353,625	707,250	707,250	0
6209	HEALTH & WELFARE 324	558,386	552,750	292,272	618,084	603,720	-14,364
6210	RETIREMENT-UNION	954,284	937,774	469,815	1,014,313	1,023,115	8,802
6211	WORKER'S COMPENSATION	(7) 346,261	350,311	147,846	340,276	257,205	-83,071
6213	TRAVEL AND MEAL ALLOWANCE	10,372	10,008	4,968	14,100	15,900	1,800
6214	401(k) MATCH GRF	100,398	107,465	63,957	113,005	134,869	21,864
6217	EMPLOYMENT ADS	12,393	13,121	7,097	10,000	13,000	3,000
6218	PRE-EMPLOYMENT PHYSICALS	10,178	8,891	6,052	12,000	14,000	2,000
6219	STAFF TRAINING	37,988	30,876	11,594	46,800	36,500	-10,300

800 ROCKVIEW DRIVE

		2017	2018	JAN-JUNE2019	2019	2020	DIFFERENCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
6220	STAFF SUPPORT	31,651	32,276	8,345	36,000	36,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	39,693	62,870	35,351	42,550	57,350	14,800
6224	DUES AND MEMBERSHIPS	28,804	31,773	23,256	41,515	61,115	19,600
6225	SUBSCRIPTIONS AND BOOKS	3,707	12,429	7,202	13,450	32,100	18,650
6226	EMPLOYEE LICENSES/PERMITS/FEES	235	0	400	0	0	0
6227	VISION CARE	6,310	6,542	3,539	6,715	7,456	741
6229	DENTAL INSURANCE	52,344	55,011	26,704	56,297	59,427	3,130
6230	PERSONAL SAFETY EQUIPMENT	4,231	3,771	2,051	4,300	5,000	700
	TOTAL OTHER EMPLOYEE EXPE	4,316,484	4,351,117	2,200,856	4,567,061	4,623,004	55,943
6302	PROFESSIONAL SERVICES	194,466	401,636	225,742	421,783	417,409	-4,374
6303	LEGAL SERVICES	57,430	73,284	61,442	100,000	120,000	20,000
6310	POSTAGE AND DELIVERY	24,611	31,207	11,505	30,200	27,356	-2,844
6311	COPY/PRINTING SERVICES	6,414	8,528	6,305	12,300	10,235	-2,065
6312	BUSINESS PROMOTION	11,563	19,922	8,284	14,250	12,000	-2,250
6318	OBSOLETE MATERIAL	1,165	770	0	0	0	0
6401	COST OF MATERIAL USED/SOLD	208,436	175,346	74,632	168,500	173,400	4,900
6402	ADMINISTRATIVE SUPPLIES	106,980	131,302	75,867	116,600	123,600	7,000
6403	FUEL FOR VEHICLES	110,861	135,481	67,883	110,000	127,000	17,000
6404	AUTOMOTIVE SUPPLIES	102,088	95,503	51,134	111,500	110,000	-1,500
6405	EMERGENCY PREPAREDNESS	3,158	2,042	1,520	3,000	3,000	0
6408	SAFETY/SECURITY SUPPLIES	20,080	27,847	9,841	23,300	20,550	-2,750
6409	SUPPLIES-COMPUTER EQUIPMENT	59,582	81,293	29,973	40,000	42,000	2,000
6410	ROUTINE ENTERTAINMENT SPECIAL	84,848	84,598	38,445	85,000	85,000	0
6414	MISCELLANEOUS OPERATIONS	610	7,280	1,460	0	0	0
6415	SWIMMING POOL SUPPLIES	48,821	55,403	19,522	55,000	55,000	0
6416	LANDSCAPING SUPPLIES	45,099	48,024	24,990	65,000	50,000	-15,000
6417	FERTILIZER SUPPLIES	123,753	88,779	41,101	94,000	92,000	-2,000
6419	TURF MAINTENACE SUPPLIES	36,321	63,726	27,234	70,000	70,000	0
6420	SUPPLIES	285,530	267,421	161,626	280,600	294,200	13,600
6430	APPLIANCE SUPPLIES	1,088	1,182	391	1,000	1,000	0
6431	MECHANICAL/ELECTRICAL SUPPLIES	33,087	41,416	16,197	31,000	36,000	5,000
6432	PLUMBING SUPPLIES	4,950	6,688	4,062	5,500	6,000	500
6440	BUILDING SUPPLIES	13,281	4,588	5,846	12,000	10,000	-2,000
6441	RANGE SUPPLIES	5,664	8,294	5,188	6,000	8,000	2,000
6445	SUPPLIES LANDSCAPE EQUIPMENT	0	697	0	0	0	0
6447	COST OF TICKETED EVENTS	151,900	170,030	82,396	167,500	176,000	8,500
6450	GOLF CART LEASE	32,519	31,209	15,428	33,500	33,500	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	22,019	33,179	14,674	29,000	33,300	4,300
6460	PAINTING SUPPLIES	3,961	1,468	2,647	3,000	3,500	500
6463	COST OF RESIDENT EXCURSIONS	209,587	177,755	116,689	165,000	185,000	20,000
	TOTAL OPERATING EXPENSES	2,009,873	2,275,896	1,202,023	2,254,533	2,325,050	70,517
6501	TRANSPORTATION TAX/LICENSES	8,642	13,697	11,436	12,500	12,500	0
6502	FEDERAL/STATE INCOME TAX	800	800	0	800	800	0
6503	PROPERTY TAX	(8) 888,000	893,804	477,492	1,030,000	930,000	-100,000
6504	PERSONAL PROPERTY TAX	349	178	0	0	0	0
6505	SALES AND USE TAX	1,552	8,933	2,584	0	5,000	5,000
6506	OTHER LICENSES AND FEES	36,194	37,484	32,068	54,000	45,000	-9,000
	TOTAL TAXES	935,537	954,896	523,579	1,097,300	993,300	-104,000
6601	HAZARD INSURANCE	(9) 75,102	94,141	80,881	120,000	186,000	66,000
6602	AUTOMOBILE INSURANCE	(9) 55,587	55,948	27,692	58,000	63,800	5,800
6604	BUSINESS LIABILITY INSURANCE	(9) 174,141	171,670	84,634	185,000	178,000	-7,000
6606	CYBER INSURANCE	(9) 13,263	13,441	6,111	14,000	13,000	-1,000
6610	SPECIFIC FIDELITY INSURANCE	(9) 20,261	20,221	10,647	21,000	22,000	1,000
6612	EARTHQUAKE INSURANCE	(9) 175,413	182,194	93,280	200,000	205,000	5,000
6613	OFFICERS/DIRECTORS INSURANCE	(9) 73,690	73,690	36,845	77,000	77,000	0
6614	UMBRELLA LIABILITY	(9) 90,141	91,601	52,264	96,000	110,000	14,000
	TOTAL INSURANCE	677,599	702,906	392,354	771,000	854,800	83,800
6701	WATER	337,185	455,560	90,985	442,500	474,500	32,000
6702	TELEPHONE	150,158	119,351	96,535	119,480	111,220	-8,260
6703	WASTE DISPOSAL	113,563	140,689	73,179	144,000	152,500	8,500
6704	GAS AND ELECTRICITY	(10) 782,544	820,892	391,232	779,000	765,800	-13,200
6705	RECYCLING PROGRAM	424	1,183	0	0	0	0
6707	TV CABLE CONTRACT	(1) 4,407,032	4,409,738	2,205,583	4,410,026	4,586,573	176,547
	TOTAL UTILITIES	5,790,907	5,947,413	2,857,514	5,895,006	6,090,593	195,587
6801	NEWSPAPER PRINTING	213,997	221,016	111,036	226,000	232,000	6,000
6803	PUBLIC SAFETY CONTRACT	1,813,278	1,853,826	941,536	1,884,651	1,941,191	56,540
6807	ELEVATOR CONTRACT	4,088	9,914	1,657	10,000	10,000	0
6809	COMPUTER PROGRAM MAINTENANCE	137,600	137,238	76,619	155,500	158,000	2,500
	TOTAL CONTRACTUAL SERVICE	2,168,964	2,221,995	1,130,847	2,276,151	2,341,191	65,040
6901	EQUIPMENT RENTAL	12,789	17,449	7,851	15,450	18,450	3,000

800 ROCKVIEW DRIVE

	2017	2018	JAN-JUNE2019	2019	2020	DIFFERENCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
6903	EQUIPMENT REPAIR/MAINTENANCE	234,719	242,230	87,027	220,000	211,500	-8,500
6905	BUILDING REPAIR/MAINTENANCE	43,791	59,647	47,237	57,500	60,000	2,500
6906	ELECTRICAL REPAIR/MAINTENANCE	13,700	543	2,478	12,000	10,000	-2,000
6907	PEST CONTROL	9,858	19,386	9,674	17,500	19,000	1,500
6919	REPAIR TEES, GREENS & FAIRWAYS	198,674	184,261	74,525	176,000	177,000	1,000
6927	SWIMMING POOL REPAIR/MAINTENAN	7,550	11,252	850	10,000	10,000	0
6929	APPLIANCE/MECHANICAL REPAIR/MA	18,090	20,260	5,040	15,000	15,000	0
6935	TREE MAINTENANCE/REMOVAL	112,790	136,714	55,848	130,000	138,000	8,000
6939	FENCE REPAIR/MAINTENANCE	1,355	0	0	0	0	0
6972	LANDSCAPE REPAIR/MAINTENANCE	103,752	120,619	62,782	118,495	123,234	4,739
6981	TRUST FACILITY MAINTENANCE	430,371	351,090	122,961	426,000	659,000	233,000
	TOTAL REPAIRS AND MAINTEN	1,187,440	1,163,452	476,272	1,197,945	1,441,184	243,239
7003	BANK CHARGES-ALL TYPES	68,885	90,383	43,558	74,200	88,500	14,300
7005	UNCOLLECTIBLE ACCOUNTS	240	0	0	1,500	1,500	0
	TOTAL FINANCIAL EXPENSES	69,125	90,383	43,558	75,700	90,000	14,300
7102	VEHICLE MAINTENANCE	151,629	136,964	68,810	173,000	142,000	-31,000
	TOTAL INTER-DEPARTMENT C	151,629	136,964	68,810	173,000	142,000	-31,000
8551	RECOVERIES-INTER DEPARTMENT	-151,629	-136,964	-68,810	-173,000	-142,000	31,000
	TOTAL RECOVERIES	-151,629	-136,964	-68,810	-173,000	-142,000	31,000
	TOTAL EXPENSES	24,899,582	25,715,292	12,895,928	26,568,377	27,495,490	927,113
	DIFFERENCE	-352,883	221,534	318,647	0	0	0

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## 2020 OPERATING BUDGET SUMMARY

### EXPLANATION OF SIGNIFICANT YEAR-OVER YEAR COST INCREASES/INCOME DECREASES

**1. Account Codes 5001 and 6707: Cable TV Coupon**

Golden Rain signed a new contract with Comcast effective January 1, 2017. The agreement includes cable TV and internet for an initial rate of \$55.00 per manor per month plus all applicable taxes and fees. The contract allows for a maximum 4% increase in 2020.

**2. Account Codes 5404, 5405 and 5406**

Total golf revenue is revenue is reduced by \$90,000 based on historical golf play.

**3. Account Codes 5704 and 5705: Newspaper/Classified Advertising**

Newspaper advertising revenue is reduced by \$96,000 as a result of changes in the print advertising marketplace.

**4. Account Code 5820: Handyman Income**

The increase in handyman income reflects a proposed rate increase for the handyman service.

**5. Account Code 6110 : Salaries and Wages**

The increase in salaries and wages includes a 4.0% CPI increase and a \$75,000 wage pool approved by the GRF Board at the June 27, 2019 Board meeting. The 4.0 % CPI increase is included in the various departmental budget whereas the \$75,000 is included in the unallocated department.

**Please note that the 2020 budgeted salaries may differ from the 2019 budget by an amount other than 4.0% due to the 2019 salary pool being distributed to various employees.**

**6. Account Code 6204: Health Insurance – Non Union**

The increase in cost includes projected premiums in health costs received from our brokers. The actual expense may change with any updated projections.

**7. Account Code 6211: Workers Compensation**

Our insurance brokers are projecting a decrease in Worker's Compensation insurance rates for 2019. The decrease is due to an improved workers compensation loss history resulting from a safety program put in place.

**8. Account Code 6503: Property Taxes**

The 2019 budget included a projected increase in property valuation resulting from the remodeling of the fitness center. The County Assessor did not increase the assessed value as expected.

**9. Accounts 6601 – 6614: Insurance**

Insurance expense is based on projections received from our broker, A. J. Gallagher. The actual expense is not known until December when the policies are placed. The increase in hazard insurance over the 2019 budget results from the actual 2019 expense exceeding the budget plus a project 15% cost increase.

**10. Account 6704: Gas and Electricity**

The budgeted expense is based on historical usage and includes an anticipated 6.4% rate increase. The total expense is offset by a project \$125,000 savings resulting from implementation of the solar project.

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## Golden Rain Foundation Headcount Budget

	2019 Budgeted FTE's	2020 Budgeted FTE's
CHIEF EXECUTIVE OFFICE	4.00	3.63
HUMAN RESOURCES	3.00	3.00
PUBLIC SAFETY	1.00	1.00
BUS TRANSPORTATION	11.50	11.50
COUNSELING SERVICES	4.00	4.00
ACCOUNTING & INFORMATION TECHNOLOGY	8.10	8.00
HANDYMAN PROGRAM	2.00	2.00
RECREATION	12.25	12.25
AQUATICS	11.00	11.00
FITNESS CENTER	11.17	10.23
GOLF COURSE, BOWLING GREEN, PRO SHOP	19.65	19.65
FACILITIES MAINTENANCE	6.00	6.00
VEHICLE MAINTENANCE	3.00	3.00
LANDSCAPE MAINTENANCE	7.00	7.00
CUSTODIAL SERVICES	15.00	15.00
ROSSMOOR NEWS	10.42	10.55
ROSSMOOR CHANNEL 28	3.30	3.30
<b>Total</b>	<b>132.39</b>	<b>131.11</b>

## **SECTION 2**

### **NEW PROGRAMS AND PROGRAM AUGMENTATION**

Principle 4 requires any proposed new program or program augmentation be specifically considered by the GRF Board. For 2020 there are no new programs proposed.

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## **SECTION 3**

### **PROGRAM MODIFICATIONS**

Principle 8 calls for identification of opportunities to modify or eliminate program activities to reduce operations costs. Suggestions to change the program of service may save money, offset other proposals to increase or add new program activities, or improve equity between those who use or are served by some aspect of our program and the general community who all share in the cost of providing the service or program. There are no new program modifications suggested for 2020.

## SECTION 4

### NEW AND INCREASED REVENUE & PROGRAM COST RECOVERY

Principle 6 calls for identification of opportunities for increasing revenue or developing new sources of revenue. In years past, the Board, Finance Committee, staff, and residents have identified many possible new/increased revenue ideas. Many of the ideas were further discussed and assigned to staff for additional consideration/evaluation and have been implemented.

The 2020 draft budget includes one proposed revenue source:

- Swim lessons - \$1,440

## MEMORANDUM

Date: July 30, 2019  
To: Tim O'Keefe, CEO  
From: Jeff Matheson, Director of Resident Services  
Re: Recommendation from the Aquatic Advisory Committee regarding Swim Lessons

The Aquatic Advisory Committee has discussed, over several meetings, the concept of GRF offering private swim lessons for residents. The lifeguard staff currently has two members that have taken the necessary course work and achieved certification from the American Red Cross as an instructor. There is one additional staff member scheduled to complete the course and certification this fall.

Each year there are several residents that request swim lessons. In the past the Master's Club has run a Swimming Saves Lives program with great participation from residents. The program requires many volunteers from the club and has proved to be difficult to run on a consistent basis. The proposed fee based private lessons will compliment any future Swimming Saves Lives programs.

The AAC is proposing a fee-based program that mirrors the 30 minute personal training program offered at the fitness center. The fee to participants would be \$35.00 for a 30 minute lesson. The Lifeguard completing the lesson would be a certified instructor and would be paid at a flat rate of \$20.00 for the half hour lesson. This is not in addition to their regular hourly rate. This would be a flat rate paid only when conducting the 30 minute lesson. Under this program GRF is earning \$35.00 and paying out \$20.00.

Lessons will only be offered when staffing levels are adequate to accommodate. Each lesson will be tailored to the individual needs and interests of the resident.

Estimated number of 30 minute lessons for the year is 96.

Revenue:

96 lessons x \$35.00/lesson                      \$3,360.00

Expense:

96 lessons x \$20.00 flat rate for Instructor    \$1,920.00

Net Revenue:    \$1,440.00

## SECTION 5

### DEFINED BENEFIT PENSION PLAN

The defined benefit pension plan was begun by GRF in 1968. It covers unrepresented (non-union) employees and was closed to new employees in 2009. Each year the GRF makes a contribution to the pension plan as either required by law or recommended by our plan administrator actuary at MassMutual.

Background information regarding the plan from MassMutual is included in this section of the budget. It briefly outlines how the contribution is calculated and indicates the 2020 contribution amount of \$1,025,000.

Of the annual pension contribution, 69% is funded through the GRF operating budget (coupon), with the balance from the MOD management fee, and a lump sum prepayment from Waterford.

In 2015 the CFO consulted with our actuary at MassMutual to prepare a projection in order to allow GRF to better plan and “smooth” its pension plan contributions over the coming years. Assuming a cautious 6% long term return on investment, our actuary projects and recommends our contributions average about \$1.025M per year over the next 6 years. In some years the return may be less than 6% which could require a somewhat greater contribution, however assuming a long range return of 6%, the contribution should average \$1.025M. For reference the overall rate of return over the last 29 years has been approximately 8.0%



Relying on the actuary's projection, staff is recommending and has included in the 2020 GRF draft budget, a pension contribution of \$707,250 or 69% (GRF's portion) of the \$1.025M total recommended contribution.

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## Background

A defined benefit pension plan is essentially a promise to pay a certain monthly retirement benefit to a plan participant. A defined benefit pension plan is typically based on a participant's compensation and service. This promise is an obligation of the plan sponsor. The value of this obligation at a given point in time is a function of actuarial assumptions such as interest and mortality.

## Pension Funding

A defined benefit pension plan sponsor makes periodic contributions into a pension fund to secure benefit payment delivery. The value of the assembled pension asset at any point in time is compared to the value of pension obligations measured using IRS prescribed interest rates – current yields on high quality corporate bonds.

The GRF Pension Plan 2019 Plan Year Minimum Required Contribution measured in accordance with IRC §430 is \$1,661,135.

Absent consideration of contributing more than that required to manage GRF's PBGC Variable Premium exposure, my recommendation is for the GRF to remain faithful to the current funding policy and contribute \$1,025,000 for the 2019 and 2020 Plan Years. The balance of the Minimum Required Contribution for the 2019 plan year will be "paid for" using GRF's Prefunding Balance. The current funding policy gives rise to stable and predictable year over year cash contributions to mitigate Minimum Required Contribution volatility. Similarly, a sound funding policy can insure generational funding equity – tomorrow's owners arguably should not pay for yesterday's promises.



## Pension Accounting

Pension accounting literature – ASC 715 – requires the relative funded status of a pension plan to be disclosed as an asset or as a liability on the sponsor's balance sheet. If a pension plan has assets in excess of obligations, the excess will be disclosed as an asset on the sponsor's balance sheet. If a pension plan has obligations in excess of assets, the excess will be disclosed as a liability on the sponsor's balance sheet.

As of FYE 2018 the GRF Pension Plan had pension obligations of approximately \$56,000,000 and pension assets of approximately \$44,000,000 resulting in a balance sheet liability of approximately \$12,000,000. The yields on high quality corporate bonds are used to measure pension obligations as prescribed by relevant accounting literature. Both pension accounting rates and pension funding rates are based on high quality corporate bonds. The key difference between the two is that pension accounting rates are current and pension funding rates employ a 24 months average limited by MAP 21 and HATFA respectively.

The benefit weighted level equivalent discount rate as of FYE 2018 was 4.20%.

The benefit weighted level equivalent discount rate as of FYE 2017 was 3.70%.

If the GRF Pension Plan obligation had been measured using a discount rate of 6.00% or 6.50% - arguably more reasonable long term rates – the pension obligation would be approximately \$50,000,000 and \$48,000,000 respectively at FYE 2018.

Andrew B. Hodges  
Consulting Actuary

## SECTION 6

### TRUST FACILITY/PROPERTY MAINTENANCE PROJECTS AND PURCHASE OF TANGIBLE PROPERTY

Principle 5 specifies funding of the annual Trust Facility/Property Maintenance work and purchases of tangible property (each item costing less than \$5,000). The attached list proposes \$659,000 in projects for 2020.

The Board is asked to review the list of projects/purchases and approve/disapprove each of the items. Short narrative descriptions of the proposed work/purchases are also included in this section.

The draft 2020 budget already includes full funding all of the items on the list. If the Board deletes or adds items, the total cost and the projected coupon amount will change accordingly.

This section also includes a Long-Range Comprehensive Trust Maintenance plan. The schedule provides a 20 year projection of significant maintenance projects with a funding plan to smooth the annual coupon contributions.

## 2020 Trust Facility and Property Maintenance Projects

	<b>Description</b>	<b>Cost</b>
1.	Slurry seal valley wide	\$ 250,000
2.	Paving patch and repair	75,000
3.	Sidewalk maintenance	63,000
4.	Median island improvement	50,000
5.	Equipment replacement	40,000
6.	Fire abatement	35,000
7.	Valley wide interior painting and exterior wood staining	30,000
8.	Open space maintenance	25,000
9.	Acoustic panel replacement	25,000
10.	Water/Sewer repair	18,000
11.	Wood railing at Creekside vehicle bridge	16,000
12.	Gutter guards	12,000
13.	Directional signage	10,000
14.	Trails	10,000
	<b>Total</b>	<b>\$ 659,000</b>

## **2020 Trust Facility and Property Maintenance Projects**

### **1. Slurry Seal**

Funding is recommended to complete a slurry seal on Rossmoor Parkway from the intersection of Golden Rain Road to Tice Creek Drive. The slurry seal will help prolong the life of the asphalt an estimated 5-7 years.

**\$250,000**

### **2. Paving Patch and Repair**

Paving Patch and Repair – These funds are used to repair sections of the streets that may be damaged from weather or from repairs to underground pipes that require cutting into the asphalt.

**\$75,000**

### **3. Sidewalk Maintenance**

These funds are for replacement or repair of sections of concrete sidewalks that may be damaged by trees, weather, or repairs to underground pipes that require cutting into the concrete.

**\$63,000**

### **4. Median Island Improvement**

This expenditure is for the removal of turf in the center island along Rossmoor Parkway and replacement with drought tolerant landscaping.

**\$50,000**

### **5. Equipment replacement**

This item is to cover unscheduled replacement of equipment costing less than \$5,000 becoming necessary during the year. It includes items such as heating, ventilation and air conditioning, pumps, motors, water heaters etc.

**\$40,000**

### **6. Fire Abatement**

The resources are used for maintenance efforts to limit the risk of fire spread. This includes tree trimming and weed abatement in the open spaces. Work is performed to meet current Contra Costa County Fire Department regulation.

**\$35,000**

### **7. Valley Wide Interior Painting and Exterior Wood Stain**

The various clubhouse facilities receive a tremendous amount of use on an annual basis. This account provides resources to repaint several meeting rooms and hallways. This account also provides resources necessary to stain sections of the wood structure and trim at the Event Center, Creekside Social Building, and the Table Tennis Building.

**\$30,000**

**8. Open Space Maintenance**

Open Space Maintenance – These resources are used for contract services to complete discing in the open space to create fire breaks per county regulation. Resources are also used for other unanticipated maintenance needs in the open space such as erosion control and slide repairs.

**\$25,000**

**9. Acoustic Panel Replacement**

The acoustic panels in the Vista and Las Trampas Rooms at Hillside are over 25 years old. The fabric is in poor condition and in need of replacement. Custodial Department has attempted to professionally clean the panels with limited improvement. Acoustic panels are needed to help improve the sound quality in the rooms and the ability for residents to hear properly.

**\$25,000**

**10. Water/Sewer Repairs**

Water/Sewer Repairs – The water and sewer lines associated with GRF facilities or underground frequently requires repair. Much of the infrastructure is original to the development and requires annual maintenance.

**\$18,000**

**11. Wood Railing at Creekside Vehicle Bridge**

The large wooden beams that span the vehicle bridge have significant dry rot. The beams are in need of replacement.

**\$16,000**

**12. Gutter Guards**

A gutter protector is recommended to be installed at the Dollar Clubhouse, Dollar Pool and locations at Gateway Complex where tree leaves routinely plug gutters and downspouts. Creekside and Event Center have these guards, and have reduced the repetitious cleanings and provide safety for the GRF workers as they can be cleaned at better weather conditions.

**\$12,000**

**13. Directional Signage**

Directional signage is located on Rossmoor Parkway to help direct people to major facilities. With the renaming of the Del Valle Clubhouse to the Tice Creek Fitness Center, some of the signs still need updating. These same signs have faded over time and need new paint and lettering for uniform and improved visibility.

**\$10,000**

**14. Trail Maintenance**

These resources are used for various projects to maintain the trail system in Rossmoor.

**\$10,000**

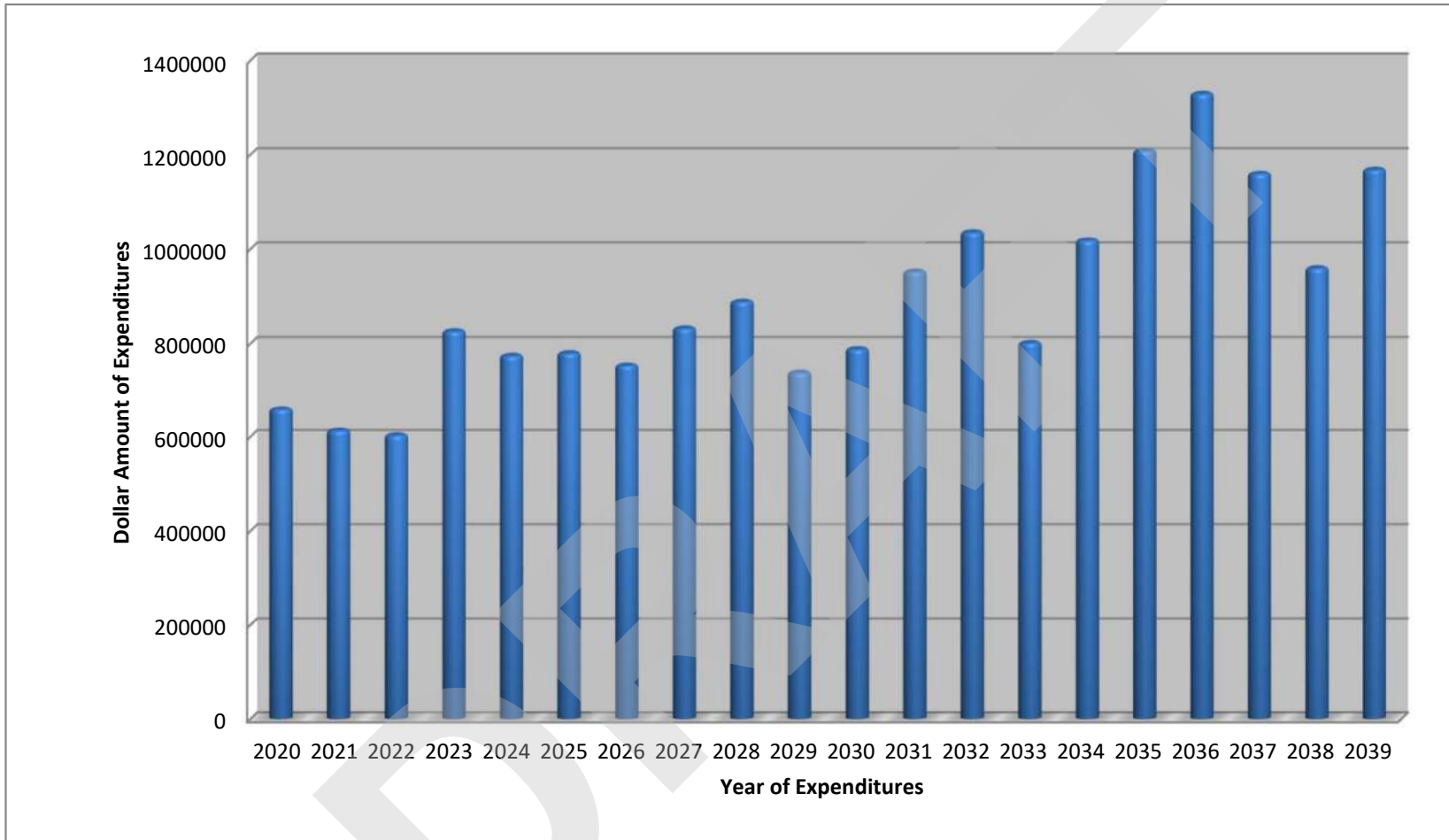
**TRUST MAINTENANCE EXPENSE  
OPERATING FUND**

Location	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030-2039
<b>Corp Yard Total</b>	-	5,383	9,981	5,227	-	10,906	-	19,284	11,918	-	50,038
<b>Creekside Total</b>	16,000	57,920	23,634	79,370	26,090	85,079	169,297	32,141	166,849	58,646	1,332,712
<b>Tice Creek Total</b>	-	-	-	-	-	78,769	-	-	-	-	355,445
<b>Dollar Total</b>	12,000	-	51,232	38,041	62,356	72,710	-	32,141	13,242	65,468	432,675
<b>Event Center Total</b>	-	-	-	-	-	-	-	12,856	-	-	31,190
<b>Gatehouse Total</b>	-	-	-	11,423	-	-	-	19,284	-	-	39,780
<b>Gateway Total</b>	-	9,690	64,658	194,841	166,143	36,355	52,424	145,276	92,694	94,111	1,480,924
<b>Golf Storm Drain Total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Hillside Total</b>	25,000	75,954	-	36,553	-	60,592	83,628	89,994	35,753	30,006	670,494
<b>MOD Office Total</b>	-	-	-	-	23,531	-	-	-	92,694	-	147,230
<b>Valley-Wide Total</b>	218,000	224,857	212,452	217,026	245,267	176,889	182,196	206,946	193,291	199,090	2,406,155
<b>Valley-Wide Streets Total</b>	388,000	239,890	241,837	243,842	251,157	258,692	266,453	274,446	282,679	291,160	3,437,956
<b>Grand Total</b>	<b>659,000</b>	<b>613,695</b>	<b>603,793</b>	<b>826,321</b>	<b>774,545</b>	<b>779,991</b>	<b>753,998</b>	<b>832,369</b>	<b>889,121</b>	<b>738,481</b>	<b>10,384,599</b>
<b>Fund Balance</b>											
Beginning Balance	250,000	450,000	536,305	632,511	506,190	481,646	451,654	447,657	415,287	326,166	387,685
Amount Collected Via Coupon	659,000	700,000	700,000	700,000	750,000	750,000	750,000	800,000	800,000	800,000	10,550,000
Expenditures	(659,000)	(613,695)	(603,793)	(826,321)	(774,545)	(779,991)	(753,998)	(832,369)	(889,121)	(738,481)	(10,425,314)
Transfer From Operating Fund	200,000										
Ending Balance	450,000	536,305	632,511	506,190	481,646	451,654	447,657	415,287	326,166	387,685	512,370



# GRF OPERATIONS

## 20 Year Expenditure Projection



**SECTION 7**  
**OPERATING CASH**

The Golden Rain Foundation strives to begin the fiscal year with a minimum operating cash balance of \$1.5 million, as stated in budget Principle 16. The cash is necessary to pay for expenditures incurred early in the year for which the funds to pay those expenses will be collected throughout the year. In addition, it is a prudent business practice to maintain a cash balance to provide for any urgent, unusual, or unforeseen expenses which may arise.

For 2020, Principle 17 states that cash in excess of the \$1.5 million target may be used as a source of funds to offset operation costs or to fund the Trust Maintenance Operating Fund which shall have the effect of minimizing future Trust Maintenance expense fluctuations.

## **SECTION 8**

### **DEPARTMENTAL DETAIL**

This section of the budget includes proposed revenue and expenditure detail for GRF's twenty operational departments, plus unallocated/general services proposed revenue and expenditures. Each tab includes a brief description of functions, provides a staff allocation "headcount" chart, and a line item revenue and expenditure spreadsheet delineating 2017 actual, 2018 actual, 2019 budget and actual through June 30, and proposed 2020 revenues and expenditures. Each tab also includes a narrative, keyed to the account code number for each line, except direct personnel cost line items, e.g., salaries and wages, social security tax, health insurance, retirement, and worker's compensation, to explain the general nature of the individual revenue/expense line items. Any proposed significant year over year increases or decreases, or projected significant year end variances are also explained in the narrative.

## EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE

### Responsibilities - CEO

Responsible to the GRF Board for overall administration of GRF staff in all aspects of GRF programs and services:

- Overall fiscal management of GRF Operations and Trust budgets.
- Community relations within and outside of Rossmoor.
- Appointing authority for all GRF staff.
- Primary staff liaison with the GRF Board.
- Involved in various special projects.

### Responsibilities - Executive Services Senior Manager

- Secretary to the GRF Board of Directors, Assistant Secretary of the GRF, and Board Parliamentarian.
- Provide administrative support to the GRF Board of Directors, GRF committees, and the CEO.
- Maintenance of all GRF contracts and Board of Directors, GRF committee, and CEO records.
- Management and supervision of Senior Administrative Assistant and Mail Room Clerk.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
CEO	1.00	1.00	1.00
Executive Services Manager	1.00	1.00	1.00
Admin Assistant	1.00	1.00	0.63
Mail Room Clerk	1.00	1.00	1.00
Total	<u>4.00</u>	<u>4.00</u>	<u>3.63</u>

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	97	319	19	400	400	0
6110 SALARIES AND WAGES	487,937	494,913	227,197	473,400	423,655	-49,745
TOTAL SALARY AND WAGES	488,034	495,233	227,216	473,800	424,055	-49,745
6201 SOCIAL SECURITY TAX	29,529	30,044	16,651	26,328	22,817	-3,511
6202 FEDERAL UNEMPLOYMENT INSURANCE	274	268	94	168	168	0
6203 STATE UNEMPLOYMENT INSURANCE	1,841	1,262	422	1,064	728	-336
6204 HEALTH INSURANCE-NON UNION	42,308	54,705	27,352	54,705	61,817	7,112
6205 LIFE INSURANCE - NON UNION	2,712	2,915	1,301	2,918	2,736	-182
6206 LONG TERM DISABILITY INSURANCE	1,390	1,524	721	1,651	1,588	-63
6211 WORKER'S COMPENSATION	4,792	4,895	1,939	4,478	3,237	-1,241
6213 TRAVEL AND MEAL ALLOWANCE	1,268	858	1,376	2,000	2,000	0
6214 401(k) MATCH GRF	12,362	13,284	6,597	14,332	14,381	49
6219 STAFF TRAINING	490	395	0	600	600	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	262	262	0	300	350	50
6224 DUES AND MEMBERSHIPS	415	565	235	415	415	0
6225 SUBSCRIPTIONS AND BOOKS	0	2,750	2,750	2,750	2,750	0
6227 VISION CARE	340	487	200	487	411	-76
6229 DENTAL INSURANCE	3,898	4,307	1,785	4,307	3,927	-380
TOTAL OTHER EMPLOYEE EXPE	101,882	118,521	61,422	116,503	117,925	1,422
6310 POSTAGE AND DELIVERY	0	0	1,436	2,200	2,356	156
6311 COPY/PRINTING SERVICES	0	0	2,544	3,400	3,735	335
6312 BUSINESS PROMOTION	9,512	11,431	7,833	12,250	10,500	-1,750
6402 ADMINISTRATIVE SUPPLIES	2,798	5,509	1,463	4,500	3,500	-1,000
6420 SUPPLIES	229	303	463	1,200	1,200	0
TOTAL OPERATING EXPENSES	12,539	17,243	13,738	23,550	21,291	-2,259
TOTAL EXPENSES	602,455	630,996	302,376	613,853	563,271	-50,582
DIFFERENCE	-602,455	-630,996	-302,376	-613,853	-563,271	-50,582

## **EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE**

### **Account #6104 – Overtime Wages**

We are budgeting \$400 in 2020 for overtime wages, which is the same amount we budget for in 2019. Overtime is sometimes necessary to complete time sensitive projects in a timely manner.

### **Account #6213 – Travel and Meal Allowance**

We are budgeting \$2,000 in 2020 for travel/accommodations/per diem for the CEO to attend professional association events, which is the same amount we budgeted for in 2019.

### **Account #6219 – Staff Training**

We are budgeting \$600 in 2020 for registration fees for the CEO to attend professional association events, which is the same amount we budgeted for in 2019.

### **Account #6222 – Employee Uniforms**

The mail clerk is required to wear Rossmoor logo shirts during the workday, so the Foundation must provide them. We are budgeting \$350 in 2020 for employee uniforms, which is slightly higher than the \$300 we budgeted for in 2019.

### **Account #6224 - Dues and Memberships**

We are budgeting \$265 for the CEO's CACM membership annual dues and \$150 for the CEO's Community Manager's International Association dues in 2020, for a total of \$415, which is the same amount we budgeted for in 2019.

### **Account #6225 – Subscriptions and Books**

We are budgeting \$2,750 in 2020 for a Simbli Meeting Module subscription for software to create Board agenda packets and meeting minutes.

### **Accounts #6310 and #6311 - Postage and Delivery and Copy/Printing Services**

Copy/printing services and postage will be required for up to three director district elections in 2020. We are budgeting \$2,356 in 2020 for postage and delivery and for the cost of including return postage on the ballot return envelopes. We are also budgeting \$3,735 in 2020 for copy/printing services for up to three district elections. Last year we

budgeted \$2,200 for postage and delivery and \$3,400 for copy/printing services for three election districts. We didn't use 1/3 of the budgeted funds because there was balloting in only two of the three Districts.

#### **Account #6312 - Business Promotion**

The primary costs for business promotion are for general Rossmoor promotional items. In 2019, funds were spent for a print and ad campaign with the San Francisco Chronicle. There were miscellaneous other expenditures, such as the Board's end-of-term event, awards for Board members leaving office, working lunches for the Board when its meetings are lengthy, and CEO business lunch meetings. We are budgeting \$10,500 in 2020 for business promotion, which is less than the \$12,250 we budgeted for in 2019.

#### **Account #6402 - Administrative Supplies**

These funds are intended to be used for miscellaneous supplies utilized by staff and the Board during the year. We are budgeting \$3,500 in 2020 for administrative supplies, which is lower than the \$4,500 we budgeted for in 2019.

#### **Account #6420 – Supplies**

These funds are intended to be used for miscellaneous costs associated with the annual Board retreats and senior staff retreats. We are budgeting \$1,200 in 2020 for supplies, which is the same amount we budgeted for in 2019.

## HUMAN RESOURCES

### Human Resource Responsibilities:

- Advising management and employees on matters of personnel policy and practice including hiring and recruitment, employee retention, employee relations, performance management, employee discipline, termination and workforce planning.
- Labor negotiations and relationship development; grievances, training, etc.
- Ensuring compliance with relevant federal and state employment laws.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Senior Manager HR (1)	1.00	1.00	1.00
HR Generalist (1)	1.00	1.00	1.00
HR Coordinator	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

(1) 50% of salary allocated to MOD



105 HUMAN RESOURCES  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	469	965	661	1,000	1,000	0
6110 SALARIES AND WAGES	492,168	456,929	87,003	169,769	178,699	8,930
TOTAL SALARY AND WAGES	492,638	457,894	87,664	170,769	179,699	8,930
6200 EMPLOYEE BENEFITS	12,103	7,611	4,380	9,000	9,000	0
6201 SOCIAL SECURITY TAX	29,682	29,866	6,573	12,988	13,669	681
6202 FEDERAL UNEMPLOYMENT INSURANCE	201	131	46	126	126	0
6203 STATE UNEMPLOYMENT INSURANCE	1,272	338	140	798	546	-252
6204 HEALTH INSURANCE-NON UNION	56,343	61,521	10,272	20,545	23,215	2,670
6205 LIFE INSURANCE - NON UNION	2,992	2,697	540	1,042	1,142	100
6206 LONG TERM DISABILITY INSURANCE	1,452	1,461	380	741	840	99
6211 WORKER'S COMPENSATION	2,727	2,644	385	938	732	-206
6213 TRAVEL AND MEAL ALLOWANCE	891	1,500	0	1,000	1,200	200
6214 401(k) MATCH GRF	15,154	12,362	2,740	4,948	5,252	304
6217 EMPLOYMENT ADS	12,393	13,121	7,097	10,000	13,000	3,000
6218 PRE-EMPLOYMENT PHYSICALS	10,178	8,891	6,052	12,000	14,000	2,000
6219 STAFF TRAINING	17,393	11,653	1,996	17,000	8,000	-9,000
6220 STAFF SUPPORT	31,580	32,276	8,345	36,000	36,000	0
6224 DUES AND MEMBERSHIPS	2,789	2,836	968	4,000	4,000	0
6225 SUBSCRIPTIONS AND BOOKS	2,762	8,042	2,301	7,000	7,000	0
6227 VISION CARE	404	415	90	180	185	5
6229 DENTAL INSURANCE	4,888	4,401	880	1,852	1,935	83
TOTAL OTHER EMPLOYEE EXPE	205,203	201,767	53,183	140,158	139,842	-316
6302 PROFESSIONAL SERVICES	8,098	14,628	2,343	5,000	5,000	0
6310 POSTAGE AND DELIVERY	216	206	0	0	0	0
6311 COPY/PRINTING SERVICES	403	874	76	2,200	1,500	-700
6402 ADMINISTRATIVE SUPPLIES	4,103	3,564	2,948	5,000	5,500	500
TOTAL OPERATING EXPENSES	12,820	19,273	5,366	12,200	12,000	-200
6702 TELEPHONE	240	240	0	0	0	0
TOTAL UTILITIES	240	240	0	0	0	0
TOTAL EXPENSES	710,901	679,174	146,213	323,127	331,541	8,414
DIFFERENCE	-710,901	-679,174	-146,213	-323,127	-331,541	8,414

**HUMAN RESOURCES**  
**Entity 105**  
**2020**

**Account #6104 - Overtime Wages**

Reflecting the department's continuing commitment to limiting overtime to the extent possible, the proposed 2020 budget continues flat from previous years at \$1,000.

**Account #6200 – Employee Benefits**

This account includes the Employee Assistance Program and the administrative charges for the Health Savings Account, Flexible Spending Arrangement and Commuter Benefit programs. The requested 2020 budget is flat from 2019, at \$9,000.

**Account #6213 - Travel/Meals Allowance**

This line item includes mileage/travel, accommodations, and meal costs for training seminars, meetings, and conferences. These expenses are generally submitted in third and fourth quarter, due to the timing of conferences, etc. For 2020, this item is requested at \$1,200.

**Account #6217 - Employment Ads**

This item encompasses the costs of recruiting ads. Based on current usage which reflects increased recruiting efforts, the amount requested is \$13,000.

**Account #6218 - Pre-Employment Physicals**

This item includes pre-employment physicals and drug tests; pre-employment background screening; post-accident drug tests; annual testing required for pest-control employees; required vaccinations; workplace injury first aid costs; required annual OSHA testing; and Department of Transportation-required random drug tests and pull notices. Due to increased hiring for seasonal positions, this item is slightly increased and requested at \$14,000.

**Account #6219 - Staff Training**

This line item includes program costs, materials and supplies required for several levels of training. Included are all-hands, management & supervisory team compliance and skills training, and group training as well as mandatory OSHA compliance training and supplies. It also includes departmental professional training, which includes Continuing Professional Education requirements for the Sr. Manager HR and HR Generalist. In 2019, this item was increased due to state-mandated training, which is not required in 2020. Therefore, in 2020, the requested amount is \$8,000.

### **Account #6220 - Staff Support**

For 2020, the major components of this item include the employee holiday gift program; the service anniversary and retirement recognition programs; the holiday luncheon, employee appreciation breakfast and similar events, and department-level staff amenities. This item is flat from 2019 and is requested at \$36,000.

### **Account #6224 - Dues and Memberships**

Included in this line item are dues and membership costs in professional organizations for Human Resources (national and local HR associations). Corporate membership in the California Chamber of Commerce has also been included here for its resources which are important to the organization's HR needs. These costs are typically paid in the fourth quarter of the year for the ensuing year's membership. For 2020, the requested amount is flat from 2019, at \$4,000.

### **Account #6225 - Subscriptions and Books**

This line item includes on-line resource materials, books and professional subscriptions, orientation and other mandated materials; as well as the cost of compensation surveys, employee total compensation statements, and related materials. This line item is flat at \$7,000.

### **Account #6302 - Professional Services**

This item provides for ad hoc consultancy services that may be required during the budget year. For 2020, this number remains flat at \$5,000.

### **Account #6311 - Copy and Printing Services**

This item includes copying services for bulk training materials and other needs. This item has been reduced to \$1,500.

### **Account #6402 - Administrative Supplies**

The 2020 budget for administrative supplies is slightly increased from 2019, and is requested at \$5,500.

## PUBLIC SAFETY/SECURITAS

### Responsibilities:

- Oversee Public Safety Contract with Securitas to include:
  - Staffing entry gate and admitting visitors in accordance with Board approved policies.
  - Community-wide street patrol.
  - Providing 24/7/365 EMT services for residents, guests, and visitors.
  - Respond to calls for service and complete incident reports as required.
  - Lock/unlock and regular security checks of Foundation buildings.
  - Manage RFID process for residents, guests, employees, contractors, etc. as directed.
  - Manage ID card process for residents, guests, employees, contractors, etc. as directed.
  - Manage golf cart registrations.
  - Manage parking restrictions in accordance with GRF and Mutual rules.
  - Provide welfare checks at the request of residents' family, friends, local law enforcement or medical facilities.
  - Provide Stairtrac service.
- Foundation emergency response implementation and liaison with resident driven emergency preparedness groups.
- Manage Nixle.
- Manage Foundation OSHA and IIPP programs.
- Oversee DOT drug and alcohol program for bus drivers.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Public Safety Manager	1.00	1.00	1.00
Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

110 PUBLIC SAFETY  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
5810 OTHER INCOME						
RFID REVENUE	0	0	0	0	40,000	-40,000
TOTAL OTHER INCOME	0	0	0	0	40,000	-40,000
TOTAL REVENUE	0	0	0	0	40,000	-40,000
<b>EXPENSES</b>						
6110 SALARIES AND WAGES	0	0	55,403	110,805	115,237	4,432
TOTAL SALARY AND WAGES	0	0	55,403	110,805	115,237	4,432
6201 SOCIAL SECURITY TAX	0	0	3,994	8,477	8,816	339
6202 FEDERAL UNEMPLOYMENT INSURANCE	0	0	19	42	42	0
6203 STATE UNEMPLOYMENT INSURANCE	0	0	83	266	182	-84
6204 HEALTH INSURANCE-NON UNION	0	0	10,918	22,870	18,835	-4,035
6205 LIFE INSURANCE - NON UNION	0	0	409	797	864	67
6206 LONG TERM DISABILITY INSURANCE	0	0	267	532	588	56
6211 WORKER'S COMPENSATION	0	0	225	612	472	-140
6213 TRAVEL AND MEAL ALLOWANCE	308	332	0	0	400	400
6227 VISION CARE	0	0	101	216	140	-76
6229 DENTAL INSURANCE	0	0	721	1,610	1,099	-511
TOTAL OTHER EMPLOYEE EXPE	308	332	16,737	35,422	31,438	-3,984
6311 COPY/PRINTING SERVICES	1,671	2,436	700	2,000	2,000	0
6401 COST OF MATERIAL USED/SOLD	0	0	0	0	20,000	20,000
6402 ADMINISTRATIVE SUPPLIES	7,040	8,392	3,023	8,000	8,000	0
6403 FUEL FOR VEHICLES	117	0	0	0	0	0
6405 EMERGENCY PREPAREDNESS	3,158	2,042	1,520	3,000	3,000	0
6408 SAFETY/SECURITY SUPPLIES	5,200	2,486	838	5,000	5,000	0
6420 SUPPLIES	0	0	585	0	0	0
TOTAL OPERATING EXPENSES	17,186	15,355	6,666	18,000	38,000	20,000
6803 PUBLIC SAFETY CONTRACT	1,813,278	1,853,826	941,536	1,884,651	1,941,191	56,540
TOTAL CONTRACTUAL SERVICE	1,813,278	1,853,826	941,536	1,884,651	1,941,191	56,540
6901 EQUIPMENT RENTAL	454	416	265	500	500	0
6903 EQUIPMENT REPAIR/MAINTENANCE	5,504	8,703	2,510	5,000	6,000	1,000
TOTAL REPAIRS AND MAINTEN	5,957	9,119	2,774	5,500	6,500	1,000
TOTAL EXPENSES	1,836,729	1,878,633	1,023,116	2,054,378	2,132,366	77,988
DIFFERENCE	-1,836,729	-1,878,633	-1,023,116	-2,054,378	-2,092,366	37,988

**PUBLIC SAFETY  
Entity 110  
2020 BUDGET**

**Account #5810 – RFID Revenue**

This account includes revenue from the sale of RFID tags. For 2020 the estimate of tag sales is \$40,000. This account was previously budgeted in department 800.

**Account #6213 – Travel/Meal Allowance**

This account is used for the Public Safety Manager's travel/meals that are required for the position. The Public Safety Manager is not provided with a Foundation vehicle, and as such, mileage costs incurred during the course of employment are reimbursed according to the Internal Revenue Service's annual mileage rates. In 2019, no funds were allocated to this account. For 2020, \$400 in travel/meal allowance is requested.

**Account #6311 - Copy and Printing Services**

This item includes copying and printing costs for reporting forms, maps, access device registration and permanent guest list forms, and other miscellaneous hand-outs supplied to residents and guests. The proposed budget reflects no budget increase in the past nine years and remains the same at \$2,000 for 2020.

**Account #6402 - Administrative Supplies**

This category includes all administrative supplies required for daily public safety operations. This line item includes community mailings (i.e., access device renewals), paper, toner, identification cards, printer ink, and other miscellaneous office supplies, etc. Expenditures for supplies that have been recently ordered and that will be ordered are not reflected in the current budget worksheet. The proposed budget for 2019 was decreased by \$1,000 and will remain flat for 2020 at \$8,000.

**Account #6405 – Emergency Preparedness**

This line item includes costs associated with the support of resident emergency preparedness efforts, such as the Emergency Preparedness Organization, Community Emergency Response Team (CERT), Map Your Neighborhood, Pets in Peril, administrative costs, adding and replacing supplies as required, printing costs, and Foundation emergency preparedness supplies. The proposed budget for 2020 remains flat at \$3,000.

**Account #6408 - Safety/Security Supplies**

This includes items such as EMT medical supplies as well as disposable items; including safety tape, batteries and other safety supplies. The proposed budget for 2020 remains flat at \$5,000.

### **Account #6803 - Public Safety Contract**

This budget item encompasses all labor costs for personnel and costs for the vehicles provided according to the contract with the security vendor. Also, included in this budget item are the non-contracted costs for additional personnel, as requested by the Foundation, at annual events such as flea markets, the July 4<sup>th</sup> Celebration, and extra gate personnel for certain holidays. Also, included are costs for personnel that may be required for emergencies, such as fire or crime watches, or other large non-recurring events. Beginning in 2020, staff negotiated, and the Board approved a new three-year contract with Securitas.

For this multi-year contract with Securitas, the 2020 increase is 3%. The proposed 2020 budget, which includes both contracted and non-contracted costs, is \$1,941,190 which is an increase of \$56,540 from 2019.

### **Account #6901 – Equipment Rental**

The Public Safety Office accepts credit/debit card payments for access devices and identification cards. This account includes the rental of the debit/credit card reader. In 2020 the rental costs will remain flat at \$500.

### **Account #6903 - Equipment Repair and Maintenance**

Included in this line item are maintenance and repair costs for Foundation owned security equipment such as radios and microphones, Stair-Trac equipment, gate equipment, and camera systems. Replacement cost for Foundation owned flags is also included. Maintenance is now regularly scheduled for hardware and software, and the Gate, Gateway, Event Center and MOD camera systems, and in 2018 cameras were added at the Tice Creek Fitness Center. The budget for 2018 was \$5,000, however in 2018 the budgeted amount was exceeded for the first time due to unanticipated replacement of several cameras. Again in 2019, due to unanticipated repairs for two speed signs the budget was exceeded. For 2020, an increase of \$1,000 is proposed for a total budget of \$6,000.

## BUS TRANSPORTATION

### Responsibilities:

- Operation includes modified fixed route service, downtown service, and On Demand service, which includes paratransit. Beginning in the fall of 2019, a new shared ride service utilizing Uber/Lyft will be piloted. In addition, the GRF Board has adopted goals and objectives that include modifications to the existing route structure to increase availability of on demand and increase overall ridership.
- Conduct travel training to familiarize residents with local and public transit.
- Prepare grants to obtain funding for operations as well as capital.
- Implement recommendations from Transit Plan and investigate options for improving efficiency and service quality.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Bus Driver/Foreman	1.00	1.00	1.00
Bus Driver (40 hrs/week)	2.00	2.00	2.00
Bus Driver (36 hrs/week)	8.00	8.00	8.00
Dispatcher	0.50	0.50	0.50
Total	<u>11.50</u>	<u>11.50</u>	<u>11.50</u>



116 BUS TRANSPORTATION  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
5116	OCCUPANCY INCOME						
	BUS GRANT	80,917	65,130	46,242	157,000	53,416	103,584
		-----	-----	-----	-----	-----	-----
	TOTAL OCCUPANCY INCOME	80,917	65,130	46,242	157,000	53,416	103,584
	TOTAL REVENUE	<u>80,917</u>	<u>65,130</u>	<u>46,242</u>	<u>157,000</u>	<u>53,416</u>	<u>103,584</u>
<b>EXPENSES</b>							
6104	OVERTIME WAGES	44,738	38,034	13,851	30,000	30,000	0
6107	TEMPORARY HELP	26,191	0	11,646	0	0	0
6110	SALARIES AND WAGES	520,476	562,854	290,563	568,304	603,813	35,509
		-----	-----	-----	-----	-----	-----
	TOTAL SALARY AND WAGES	591,404	600,888	316,060	598,304	633,813	35,509
6201	SOCIAL SECURITY TAX	40,467	43,211	21,993	43,471	46,192	2,721
6202	FEDERAL UNEMPLOYMENT INSURANCE	719	558	350	546	546	0
6203	STATE UNEMPLOYMENT INSURANCE	4,766	2,771	1,574	3,458	2,366	-1,092
6204	HEALTH INSURANCE-NON UNION	15,391	16,668	8,334	16,668	18,835	2,167
6205	LIFE INSURANCE - NON UNION	200	124	0	0	0	0
6206	LONG TERM DISABILITY INSURANCE	121	76	0	0	0	0
6209	HEALTH & WELFARE 324	117,845	120,402	63,272	137,352	134,160	-3,192
6210	RETIREMENT-UNION	194,424	205,460	102,023	206,653	212,347	5,694
6211	WORKER'S COMPENSATION	36,779	38,054	15,464	31,357	26,085	-5,272
6213	TRAVEL AND MEAL ALLOWANCE	0	48	0	0	0	0
6214	401(k) MATCH GRF	1,213	482	0	0	0	0
6219	STAFF TRAINING	589	1,279	896	2,000	2,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	3,985	5,963	2,697	2,500	4,000	1,500
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER EMPLOYEE EXPE	416,499	435,097	216,604	444,005	446,531	2,526
6302	PROFESSIONAL SERVICES	44,973	0	384	36,000	15,000	-21,000
6402	ADMINISTRATIVE SUPPLIES	6,739	7,904	102	7,500	0	-7,500
6403	FUEL FOR VEHICLES	71,216	84,615	40,229	65,000	75,000	10,000
6404	AUTOMOTIVE SUPPLIES	65	0	0	0	0	0
6408	SAFETY/SECURITY SUPPLIES	92	7,359	646	2,500	0	-2,500
6420	SUPPLIES	114	7,248	6,333	3,400	15,000	11,600
		-----	-----	-----	-----	-----	-----
	TOTAL OPERATING EXPENSES	123,199	107,126	47,693	114,400	105,000	-9,400
6501	TRANSPORTATION TAX/LICENSES	1,306	2,122	2,990	3,000	3,000	0
6506	OTHER LICENSES AND FEES	0	615	240	0	0	0
		-----	-----	-----	-----	-----	-----
	TOTAL TAXES	1,306	2,737	3,230	3,000	3,000	0
6602	AUTOMOBILE INSURANCE	18,728	20,658	10,085	21,000	23,100	2,100
		-----	-----	-----	-----	-----	-----
	TOTAL INSURANCE	18,728	20,658	10,085	21,000	23,100	2,100
6903	EQUIPMENT REPAIR/MAINTENANCE	19,068	3,617	0	12,000	5,000	-7,000
		-----	-----	-----	-----	-----	-----
	TOTAL REPAIRS AND MAINTEN	19,068	3,617	0	12,000	5,000	-7,000

116 BUS TRANSPORTATION  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
7102 VEHICLE MAINTENANCE	71,661	57,039	27,539	70,000	60,000	-10,000
TOTAL INTER-DEPARTMENT C	71,661	57,039	27,539	70,000	60,000	-10,000
TOTAL EXPENSES	1,241,865	1,227,163	621,210	1,262,709	1,276,444	13,735
DIFFERENCE	<u>-1,160,948</u>	<u>-1,162,032</u>	<u>-574,968</u>	<u>-1,105,709</u>	<u>-1,223,028</u>	<u>117,319</u>

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## **BUS TRANSPORTATION**

### **Account #5116 - Grant Revenue**

The Bus Transportation Department received a grant from Measure J transportation sales tax measure for the operation of the Green Line and the implementation of a pilot On Demand service for a two-year fiscal cycle (2018/2019 and 2019/2020). The amount remaining for 2020 is \$53,416. Staff will apply for fiscal year 2020/2021 funding as soon as a call for projects is received.

Grant Revenue: \$53,416

### **Account #6104 - Overtime Wages**

This covers overtime hours for bus drivers working holidays, when drivers must be called in to deal with an emergency, and special events such as shuttle service for the Fourth of July.

\$30,000 is requested

### **Account #6219 – Staff Training**

This covers the cost of training supplies and outside trainers for monthly driver safety training meetings.

\$2,000 is requested

### **Account #6222 – Employee Uniforms & Laundry**

This budget provides funding for uniforms and laundry service.

\$4,000 is requested (Increase of \$1,500)

### **Account #6302 – Professional Services**

This account contains the funding for the license fees for the On-Demand software program. This line also includes funding for the agreement with Go Go Grandparents for the subsidized rideshare program.

\$15,000 is requested (Decrease of \$21,000)

### **Account #6403 - Fuel for Vehicles**

This covers fuel for Rossmoor's buses. We are estimating fuel prices to be \$4.00 per gallon.

\$75,000 is requested

**Account #6420 – Supplies**

This account now includes the safety/security supplies and administrative supplies which were previously separate line items.

This account has funding for supplies needed for the operation; such as radios, iPads, etc. It also funds safety items for the drivers and passengers, and administrative office supplies, such as printing costs for schedules.

Amount Requested \$15,000

**Account #6501 - Transportation Tax / Licenses**

This covers vehicle registration for the fleet of buses.

\$3,000 is requested

**Account #6903 - Equipment Repair / Maintenance**

This covers the cost of repairs for department equipment.

\$5,000 is requested (Decrease of \$7,000)

**Account #7102 - Vehicle Maintenance**

This covers all maintenance performed on the twelve buses by the vehicle maintenance department, including parts and labor.

\$60,000 is requested

## **MEMORANDUM**

Date: August 7, 2019, 2019

To: Tim O'Keefe, CEO

From: Jeff Matheson, Director of Resident Services

Re: Measure J Bus Grant for Operations

### Green line Funding:

The Bus transportation Department has operated a downtown Green line service since 2011. The service provides daily shuttles to the downtown area from Gateway Clubhouse eight loops per day. The Green line has become one of the most used services offered by the department. In 2018 a total of 15,614 rides were provided on the Green line.

Since 2013 the Golden Rain Foundation has received grant funding from the Contra Costa County Transit Authority (CCCTA) to help subsidize the downtown Green line service. In 2013 the grant award was \$53,416. The last grant award for the Green line for fiscal year 2018/19 and fiscal year 2019/20 was \$198,800. The grants are on a fiscal calendar of July 1<sup>st</sup>-June 30<sup>th</sup>. This makes budgeting more challenging. Currently the balance in grant funding for the 2020 operating budget is \$53,416. This amount is only for the first half of the year.

CCCTA has indicated that there will be a new call for projects for fiscal years 2020/21 and 2021/22 in early 2020. GRF staff plans to submit a request for continued funding for the operation of the Green line. If successful, the grant would add an additional \$51,480 in revenue to the bus operation for 2020 covering July 1-December 31<sup>st</sup>. This amount has not been included in the operating budget.

Based on a successful relationship with CCCTA, staff anticipates the grant application for the Green line will be successful. However, grants are not guaranteed and CCCTA can decide to use available resources in a different manner. The GRF Board can decide to include the anticipated revenue of \$51,480 in the operating budget for the July to December 2020 period; or the Board can approve the budget without the revenue and, if awarded, the resources will result in an overall surplus leading into 2021.

### On Demand Service:

For fiscal years 2018/19 and 2019/20 GRF staff applied for grant funding to pilot an on demand bus service. The grant was awarded in the amount of \$64,000. This amount covered the cost of the software and hardware to implement the service. The amount also includes \$10,000 for a pilot subsidized shared ride service. The 2020 proposed operating budget includes \$10,000 for the continuation of the subsidized shared ride service. Staff intends to seek grant funding to further enhance this program and to cover the ongoing cost. If successful, the grant would add an additional \$10,000 in revenue for 2020.

The CCCTA is already supporting a subsidized shared ride service operated by the City of Walnut Creek. The CCTA has shown some hesitancy in supporting these style services. Staff would not recommend the Board add the \$10,000 in anticipated revenue to the 2020 operating budget but rather realize the surplus if the grant is successful.

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## ROSSMOOR COUNSELING SERVICES

### Counseling Service Functions:

- Assist residents who are experiencing emotional distress through individual, couple, family and/or group counseling.
- Provide comprehensive social work services to residents and their families to resolve difficult and unsafe situations.
- Provide educational workshops for residents and their family members on topics of interest.
- Maintain a library of resource material regarding both Rossmoor and community services.
- Facilitate 7 different subject-matter specific, one and one-half hour in length, support groups.
- Plan and schedule special events including annual Health and Information Fairs, Rossmoor Women’s Conference, Men’s Conference, and Optimum Wellness Lectures.
- Facilitate Wisdom Circles, a forum for residents to connect and share, and train resident leaders.
- Make presentations to Rossmoor clubs and organizations, contribute articles to the Rossmoor News, and provide programs on Channel 28 regarding topics relating to the needs and/or interests of the residents.
- Consult with Golden Rain staff to address resident needs/problems. Provide GRF staff training and support as needed.
- Supply resource and referral information to residents and/or family members to enable them to make appropriate decisions and to plan for the future.
- Assist the Mutuels by mediating neighbor disputes and advising the mutual directors regarding the most effective means for dealing with problematic resident behaviors.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Manager	1.00	1.00	1.00
Social Worker	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
<b>Total</b>	4.00	4.00	4.00

119 COUNSELING SERVICES  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE	
<b>REVENUES</b>							
5412	COMMUNITY FACILITIES INCOME TICKETED EVENTS	9,655	0	10,640	8,000	14,000	-6,000
	TOTAL COMMUNITY FACILIT	9,655	0	10,640	8,000	14,000	-6,000
	TOTAL REVENUE	9,655	0	10,640	8,000	14,000	-6,000
<b>EXPENSES</b>							
6104	OVERTIME WAGES	103	10	0	0	0	0
6107	TEMPORARY HELP	0	22,244	52	0	0	0
6110	SALARIES AND WAGES	316,315	235,026	156,248	309,977	326,905	16,928
	TOTAL SALARY AND WAGES	316,417	257,280	156,300	309,977	326,905	16,928
6201	SOCIAL SECURITY TAX	25,171	17,074	11,562	23,712	25,008	1,296
6202	FEDERAL UNEMPLOYMENT INSURANCE	241	190	98	168	168	0
6203	STATE UNEMPLOYMENT INSURANCE	1,627	862	442	1,064	728	-336
6204	HEALTH INSURANCE-NON UNION	16,246	27,651	20,545	24,421	46,431	22,010
6205	LIFE INSURANCE - NON UNION	2,204	1,868	1,159	2,232	2,453	221
6206	LONG TERM DISABILITY INSURANCE	1,333	1,150	771	1,487	1,710	223
6211	WORKER'S COMPENSATION	2,278	1,704	999	1,972	1,699	-273
6213	TRAVEL AND MEAL ALLOWANCE	165	101	115	400	500	100
6214	401(k) MATCH GRF	11,790	11,136	7,593	15,499	16,344	845
6219	STAFF TRAINING	752	1,765	629	2,500	2,000	-500
6224	DUES AND MEMBERSHIPS	135	316	270	800	800	0
6225	SUBSCRIPTIONS AND BOOKS	161	283	1,051	1,900	1,900	0
6227	VISION CARE	146	124	112	175	231	56
6229	DENTAL INSURANCE	1,637	2,377	1,520	2,697	3,344	647
	TOTAL OTHER EMPLOYEE EXPE	63,886	66,601	46,868	79,027	103,316	24,289
6310	POSTAGE AND DELIVERY	32	0	77	0	0	0
6311	COPY/PRINTING SERVICES	0	227	76	0	0	0
6402	ADMINISTRATIVE SUPPLIES	3,572	3,708	1,292	3,000	3,000	0
6447	COST OF TICKETED EVENTS	7,404	368	12,593	7,500	16,000	8,500
	TOTAL OPERATING EXPENSES	11,008	4,303	14,037	10,500	19,000	8,500
7003	BANK CHARGES-ALL TYPES	258	0	0	0	0	0
	TOTAL FINANCIAL EXPENSES	258	0	0	0	0	0
	TOTAL EXPENSES	391,569	328,184	217,205	399,504	449,221	49,717
	DIFFERENCE	-381,914	-328,184	-206,565	-391,504	-435,221	43,717



**ROSSMOOR COUNSELING SERVICES  
2020**

**Account #5412 – Ticketed Events**

Accounts for all ticket sales for Women’s and Men’s Conferences.

\$14,000 is estimated (Increase of \$6,000)

**Account #6213 - Travel and Meal Allowance**

This item primarily covers home visits to Rossmoor residents along with off-site meetings, as required. It includes transit, mileage, parking, and bridge toll expenses incurred by staff.

\$500 is requested (Increase of \$100)

**Account #6219 - Staff Training**

This line item covers the cost of mandatory continuing professional education for Licensed Clinicians as required by the state of California.

\$2,000 is requested (Decrease of \$500)

**Account #6224 – Dues and Memberships**

This line item covers costs for professional license renewals, memberships and mal-practice insurance for the Licensed Clinicians, as required by the State of California.

\$800 is requested

**Account #6225 – Subscriptions and Books**

This line item covers the cost of books and DVD’s in the counseling library provided to residents covering relevant topics. This line also includes the annual fees for the Electronic Medical Record system.

\$1,900 is requested

**Account #6402 - Administrative Supplies**

This account covers office supplies, paper products, and materials for special events.

\$3,000 is requested

**Account #6447 – Cost of Ticketed Events**

The Counseling Department sponsors an annual Women's and Men's Conference. This line covers the cost for speakers and other program expenses. Tickets are sold that helps to offset the cost of each conference.

\$16,000 is requested (Increase of \$8,500)

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## **ACCOUNTING & INFORMATION TECHNOLOGY**

### **Accounting Responsibilities:**

- All aspects of accounting through preparation of financial statements. Includes all general ledger, accounts receivable and accounts payable functions.
- Preparation of GRF budget.
- Payroll for all GRF employees including MOD.
- Benefit administration including all retirement plans for GRF and MOD.
- Establishing and maintaining relationship with banks, working on operational issues, as well as securing debt.
- Forecasting and monitoring cash requirements.
- Directing investments of funds.

### **IT Responsibilities:**

- All aspects of Information Technology including wide area network infrastructure, telephone systems, cell phones, remote access, mobile messaging, hardware, application software, and operating systems
- Purchasing and inventory of all IT systems.
- Support and installations for GRF and MOD staff of all systems.
- Administrative duties including preparation of budget, software and hardware contracts, network and internet security, backups and database management.
- Research and implementation of new technologies.

### **Insurance Responsibilities:**

- Developing and administering all aspects of the Foundation's risk management program, including risk assessment and loss control/prevention.
- Overseeing all aspects of the Foundation and the Mutuels' insurance program, including insurance placement and claims management.
- Responding to resident inquiries regarding the insurance maintained by Golden Rain and the Mutuels.

**Headcount:**

	2019 Budget	2019 Actual	2020 Budget
CFO (1)	1.00	1.00	1.00
IT Manager	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00
Payroll/Benefits	1.00	1.00	1.00
Insurance Coordinator (1)	1.00	1.00	1.00
IT Desktop Support (1)	1.00	1.00	1.00
Accounts Payable/Receivable	1.10	1.00	1.00
Total	<u>8.10</u>	<u>8.00</u>	<u>8.00</u>

(1) 50% of salary allocated to MOD

120 ACCOUNTING  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	3,980	4,820	5,744	6,000	5,000	-1,000
6107 TEMPORARY HELP	0	0	39,696	0	0	0
6110 SALARIES AND WAGES	419,974	439,388	198,081	453,606	465,008	11,402
TOTAL SALARY AND WAGES	423,954	444,208	243,521	459,606	470,008	10,402
6201 SOCIAL SECURITY TAX	30,525	30,746	15,492	34,699	35,574	875
6202 FEDERAL UNEMPLOYMENT INSURANCE	236	230	84	257	252	-5
6203 STATE UNEMPLOYMENT INSURANCE	1,535	865	326	1,799	1,092	-707
6204 HEALTH INSURANCE-NON UNION	20,019	23,545	11,772	23,545	35,033	11,488
6205 LIFE INSURANCE - NON UNION	2,920	3,202	1,658	3,215	3,644	429
6206 LONG TERM DISABILITY INSURANCE	1,607	1,766	990	1,915	2,295	380
6211 WORKER'S COMPENSATION	2,291	2,310	827	2,506	1,907	-599
6213 TRAVEL AND MEAL ALLOWANCE	229	197	32	200	200	0
6214 401(k) MATCH GRF	10,607	10,290	5,594	10,502	10,926	424
6219 STAFF TRAINING	984	0	0	800	500	-300
6222 EMPLOYEE UNIFORMS & LAUNDRY	-193	0	0	0	0	0
6224 DUES AND MEMBERSHIPS	0	120	0	0	0	0
6227 VISION CARE	395	371	186	371	382	11
6229 DENTAL INSURANCE	3,084	3,222	1,531	3,222	3,367	145
TOTAL OTHER EMPLOYEE EXPE	74,236	76,865	38,493	83,031	95,172	12,141
6302 PROFESSIONAL SERVICES	98,372	114,400	50,750	101,500	101,500	0
6311 COPY/PRINTING SERVICES	0	0	76	0	0	0
6402 ADMINISTRATIVE SUPPLIES	1,142	1,358	1,385	500	1,500	1,000
6420 SUPPLIES	0	0	362	0	0	0
TOTAL OPERATING EXPENSES	99,514	115,758	52,573	102,000	103,000	1,000
TOTAL EXPENSES	597,704	636,830	334,586	644,637	668,180	23,543
DIFFERENCE	-597,704	-636,830	-334,586	-644,637	-668,180	23,543

## ACCOUNTING

### Account # 6213 Travel/Meals Allowance

This account will primarily be used for reimbursement of mileage expense.

### Account # 6219 Staff Training

This account will primarily be used for risk management classes for the insurance coordinator.

### Account # 6302 Professional Services

This category includes fees for the GRF audit, the retirement plan audits, tax return, fees to count ballots for the GRF Board elections, miscellaneous unforeseen expenditures, such as tax research and various retirement plan charges including preparation of accounting disclosure materials, 401K check preparation charges and any plan restatement requirements. The expense breakdown is as follows:

GRF Audit	(1)	73,000
Pension/401(k) Audits	(1)	28,000
Tax Return	(1)	10,000
Election	(2)	4,500
Retirement Plan Charges	(3)	3,000
Less Audit Fees to MOD		(17,000)
Total		<u>101,500</u>

(1) Includes no increase in audit and tax fees over prior year actual expense

(2) Potential for three district elections for GRF Board at \$1,500/ea.

(3) Based on prior years experience

### Account # 6402 Administrative Supplies

This account includes expenditures for various forms including check stock, purchase requisitions and printed envelope stock; various office supplies including pens, pencils, toner cartridges, labels and calendars. The recommended budget for 2020 is \$1,500.

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
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	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	17,477	516	748	0	0	0
6110 SALARIES AND WAGES	136,542	148,169	75,805	151,683	159,107	7,424
TOTAL SALARY AND WAGES	154,019	148,685	76,553	151,683	159,107	7,424
6201 SOCIAL SECURITY TAX	11,095	10,654	5,553	11,603	12,172	569
6202 FEDERAL UNEMPLOYMENT INSURANCE	66	65	30	84	84	0
6203 STATE UNEMPLOYMENT INSURANCE	400	207	86	532	364	-168
6204 HEALTH INSURANCE-NON UNION	28,171	31,205	15,602	31,205	35,261	4,056
6205 LIFE INSURANCE - NON UNION	919	1,090	565	1,094	1,193	99
6206 LONG TERM DISABILITY INSURANCE	555	657	361	712	795	83
6211 WORKER'S COMPENSATION	879	874	393	838	653	-185
6214 401(k) MATCH GRF	1,685	1,810	962	1,853	1,995	142
6219 STAFF TRAINING	4,636	7,999	2,936	10,000	12,000	2,000
6222 EMPLOYEE UNIFORMS & LAUNDRY	0	0	543	0	0	0
6227 VISION CARE	216	216	108	216	222	6
6229 DENTAL INSURANCE	1,756	1,884	895	1,884	1,969	85
TOTAL OTHER EMPLOYEE EXPE	50,377	56,660	28,034	60,021	66,708	6,687
6311 COPY/PRINTING SERVICES	76	0	0	200	0	-200
6402 ADMINISTRATIVE SUPPLIES	18,010	15,998	13,071	15,000	18,000	3,000
6409 SUPPLIES-COMPUTER EQUIPMENT	59,284	81,293	29,973	40,000	42,000	2,000
TOTAL OPERATING EXPENSES	77,369	97,290	43,044	55,200	60,000	4,800
6501 TRANSPORTATION TAX/LICENSES	0	138	0	0	0	0
TOTAL TAXES	0	138	0	0	0	0
6702 TELEPHONE	9,593	11,791	11,690	19,000	15,500	-3,500
TOTAL UTILITIES	9,593	11,791	11,690	19,000	15,500	-3,500
6809 COMPUTER PROGRAM MAINTENANCE	137,600	137,238	76,619	155,500	158,000	2,500
TOTAL CONTRACTUAL SERVICE	137,600	137,238	76,619	155,500	158,000	2,500
6903 EQUIPMENT REPAIR/MAINTENANCE	41,029	40,151	7,536	25,000	28,000	3,000
TOTAL REPAIRS AND MAINTEN	41,029	40,151	7,536	25,000	28,000	3,000
TOTAL EXPENSES	469,987	491,953	243,475	466,404	487,315	20,911
DIFFERENCE	-469,987	-491,953	-243,475	-466,404	-487,315	20,911

**INFORMATION TECHNOLOGY DEPARTMENT  
2019**

**Account #6219 - Staff Training**

This account includes materials and technical training classes for the IT Staff. This training is vital to keep the IT department up to date on current technologies.

**\$12,000**

**Account #6402 - Admin Supplies**

Computer equipments parts such as memory upgrades, hard drives, flash drives. The account also includes, faxes, computer supplies such as DVDs, CDs, cables, mice, keyboards, switches, UPS backup power, notebook and other computer accessories and office supplies.

**\$18,000**

**Account #6409 - Computer Equipment**

Desktop and All-In-One computers for staff replacements. Apple computers for the Rossmoor news and notebooks computers.

11 HP All-In-One Computers	\$17,600
4 HP Desktop Computers	\$5,600
2 Notebooks	\$3,200
2 Apple Computers	\$5,200
2 LaserJet Enterprise Printers	\$4,400
6 Desktop LaserJet printers	\$1,500
4 Desktop Scanners	\$3,600
3 All-In-One Printers	\$900

**\$42,000**

**Account #6702 - Telephone (communications)**

This account includes backup internet connection of \$3,000, telephone maintenance contract of \$12,000, as well as new telephone equipment such as desktop phones and headsets. The \$3,500 reduction is due to switching to a new provider for our internet backup that gives us greater speeds at a reduced cost.

**\$15,500**



**Account #6809 - Computer Program Maintenance**

Software support/maintenance contracts and miscellaneous licensing for all applications including financial applications, technology support as well as other software licensing, such as Adobe Acrobat Pro, Crystal Reports, Autocad, remote access and monitoring software, etc.

Jenark	\$43,000
Technical Support	\$38,000
Sage Software	\$4,500
Fuse Mail	\$3,200
Cyber Protect	\$3,800
Anti Virus	\$4,500
Cloud Backup	\$5,000
Office 365	\$26,000
Scanning Project	\$25,000
Miscellaneous Software	\$5,000

**\$158,000**

**Account #6903 - Equipment Repair/Maintenance**

Hardware support/maintenance contracts and upgrades for HP servers and Nimble equipment as well as other network hardware support contracts for Meraki firewall, and wireless access points. The reason for the increase is that we are adding more equipment to the support contract.

**\$28,000**

## HANDYMAN 2020

### Responsibilities:

- The Handyman Service provides repair and maintenance service to residents for items that are not covered by their Mutual. There is an annual fee of \$250.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Handyman	2.00	2.00	2.00
Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

\* Salaries and wages also include charges for work performed by MOD staff and an allocation of Work Order Desk expense.

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
5820 OTHER INCOME						
HANDYMAN INCOME	353,360	388,081	191,804	388,000	428,000	-40,000
TOTAL OTHER INCOME	353,360	388,081	191,804	388,000	428,000	-40,000
TOTAL REVENUE	353,360	388,081	191,804	388,000	428,000	-40,000
<b>EXPENSES</b>						
6104 OVERTIME WAGES	0	0	2,176	0	0	0
6110 SALARIES AND WAGES	222,328	260,602	118,356	272,965	312,721	39,756
TOTAL SALARY AND WAGES	222,328	260,602	120,533	272,965	312,721	39,756
6201 SOCIAL SECURITY TAX	0	0	4,558	9,038	9,143	105
6202 FEDERAL UNEMPLOYMENT INSURANCE	0	0	71	84	84	0
6203 STATE UNEMPLOYMENT INSURANCE	0	0	384	532	364	-168
6204 HEALTH INSURANCE-NON UNION	0	0	3,876	7,753	8,761	1,008
6205 LIFE INSURANCE - NON UNION	0	0	425	849	892	43
6206 LONG TERM DISABILITY INSURANCE	0	0	282	565	621	56
6211 WORKER'S COMPENSATION	0	0	3,390	7,030	5,342	-1,688
6214 401(k) MATCH GRF	0	0	1,559	2,855	2,888	33
6227 VISION CARE	0	0	44	88	90	2
6229 DENTAL INSURANCE	0	0	760	1,600	1,672	72
TOTAL OTHER EMPLOYEE EXPE	0	0	15,349	30,394	29,857	-537
6310 POSTAGE AND DELIVERY	0	37	0	0	0	0
6311 COPY/PRINTING SERVICES	1,878	1,757	2,027	2,000	2,000	0
6414 MISCELLANEOUS OPERATIONS	961	7,387	1,517	0	0	0
6420 SUPPLIES	17,929	22,584	7,611	20,000	20,000	0
TOTAL OPERATING EXPENSES	20,768	31,764	11,155	22,000	22,000	0
TOTAL EXPENSES	243,095	292,366	147,037	325,359	364,578	39,219
DIFFERENCE	110,265	95,714	44,767	62,641	63,422	-781

## HANDYMAN

### **Account #5820 - Handyman Income**

The budget for handyman income is projected to increase to \$428,000 for 2020. This is based on current year results year-to-date and increasing the rate for co-ops from \$200 per year to \$250 per year.

### **Account #6110 – Salaries and Wages**

Salaries and wages are based on two full time employees in the Handyman department plus charges for work performed by MOD employees and an allocation of Work Order Desk expense.

### **Account #6311 – Copy and Printing Supplies**

This line item is for printing brochures and material related to the Handyman service. The requested budget for 2020 is \$2,000 based on past expenditure history.

### **Account #6420 - Supplies**

The requested budget amount for materials and supplies is \$20,000 for 2020 based on current year expenditures.

## RECREATION SERVICES

### Responsibilities:

- Provide entertainment for all of Rossmoor, including concerts, dances, movies, parties, Special Events: 4th of July celebration, flea market and fall bazaar.
- Clubhouse Reservations books all events and prepares venues for private residents and approved clubs (20,000-25,000 reservations per annum). Reserves facilities for GRF and Mutual meetings and activities.
- Acts as liaison for all Rossmoor clubs and organizations. Assists with their storage & special equipment needs.
- Conduct Recreation classes and provide support to the County Friday Lunch program.
- Maintains inventory of all kitchens as well as monitoring all kitchen clean-up by residents and caterers.
- Provide excursion opportunities for day trips as well as extended tours.
- Provides audio/visual support for reservations, GRF sponsored shows and other events.
- Provide Software Application Support to the various Resident Service departments.
- Provide front desk staffing at Gateway to support administration, provide information to residents and guests, sell tickets for Recreation activities, and provide new residents orientation binders and information.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Residents Services Director	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Coordinator Room Reservations	1.00	1.00	1.00
Special Events Coordinator II	1.00	1.00	1.00
Excursion Coordinator	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00
Resident Services Assistant	2.00	2.00	1.80
Applications Support Specialist I	1.00	1.00	1.00
Applications Support Specialist II	1.00	1.00	1.00
Front Desk Reception	1.50	1.50	1.70
Events Assistants	0.75	0.75	0.75
	12.25	12.25	12.25

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE	
<b>REVENUES</b>							
COMMUNITY FACILITIES INCOME							
5401	RENTALS-COMMUNITY	141,378	148,280	102,294	150,000	165,000	-15,000
5409	EXCURSION COLLECTION	262,104	232,453	146,249	225,000	250,000	-25,000
5412	TICKETED EVENTS	198,900	196,719	93,825	200,000	200,000	0
	TOTAL COMMUNITY FACILIT	602,381	577,451	342,368	575,000	615,000	-40,000
OTHER INCOME							
5802	MISCELLANEOUS INCOME	5,745	6,235	1,938	10,000	6,500	3,500
	TOTAL OTHER INCOME	5,745	6,235	1,938	10,000	6,500	3,500
	TOTAL REVENUE	608,126	583,686	344,306	585,000	621,500	-36,500
EXPENSES							
6104	OVERTIME WAGES	4,875	4,708	1,927	4,000	4,000	0
6107	TEMPORARY HELP	4,286	3,865	2,352	4,500	4,500	0
6110	SALARIES AND WAGES	606,092	696,965	417,128	835,006	882,875	47,869
	TOTAL SALARY AND WAGES	615,253	705,538	421,407	843,506	891,375	47,869
6201	SOCIAL SECURITY TAX	39,386	45,827	30,884	58,967	62,469	3,502
6202	FEDERAL UNEMPLOYMENT INSURANCE	463	565	426	630	529	-101
6203	STATE UNEMPLOYMENT INSURANCE	3,094	2,833	1,917	3,990	2,882	-1,108
6204	HEALTH INSURANCE-NON UNION	129,888	132,945	60,051	131,702	131,408	-294
6205	LIFE INSURANCE - NON UNION	3,989	4,805	2,915	4,650	6,237	1,587
6206	LONG TERM DISABILITY INSURANCE	2,092	2,562	1,711	2,685	3,846	1,161
6211	WORKER'S COMPENSATION	33,436	39,592	13,705	45,235	25,166	-20,069
6213	TRAVEL AND MEAL ALLOWANCE	690	439	0	1,000	3,500	2,500
6214	401(k) MATCH GRF	15,702	18,153	11,517	23,158	25,041	1,883
6219	STAFF TRAINING	581	922	0	2,000	2,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	345	392	253	750	500	-250
6224	DUES AND MEMBERSHIPS	19,775	22,882	19,877	30,000	36,000	6,000
6227	VISION CARE	1,201	1,238	772	1,224	1,663	439
6229	DENTAL INSURANCE	10,451	11,342	5,737	11,251	12,903	1,652
	TOTAL OTHER EMPLOYEE EXPE	261,092	284,499	149,766	317,242	314,144	-3,098
6310	POSTAGE AND DELIVERY	201	170	48	0	0	0
6311	COPY/PRINTING SERVICES	76	0	0	0	0	0
6312	BUSINESS PROMOTION	49	0	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	7,024	9,439	9,131	11,000	11,000	0
6408	SAFETY/SECURITY SUPPLIES	6,780	6,762	2,231	7,000	7,000	0
6410	ROUTINE ENTERTAINMENT SPECIAL	84,848	84,598	38,445	85,000	85,000	0
6420	SUPPLIES	54,900	46,949	32,573	50,000	50,000	0
6447	COST OF TICKETED EVENTS	144,496	169,662	69,804	160,000	160,000	0
6463	COST OF RESIDENT EXCURSIONS	209,587	177,755	116,689	165,000	185,000	20,000
	TOTAL OPERATING EXPENSES	507,962	495,334	268,922	478,000	498,000	20,000
6501	TRANSPORTATION TAX/LICENSES	304	289	0	0	0	0
	TOTAL TAXES	304	289	0	0	0	0

210 RECREATION  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
6901	EQUIPMENT RENTAL	429	964	250	400	400	0
6903	EQUIPMENT REPAIR/MAINTENANCE	3,059	3,664	3,085	3,000	5,000	2,000
	TOTAL REPAIRS AND MAINTEN	3,488	4,627	3,335	3,400	5,400	2,000
7003	BANK CHARGES-ALL TYPES	14,901	18,615	7,413	14,000	16,000	2,000
	TOTAL FINANCIAL EXPENSES	14,901	18,615	7,413	14,000	16,000	2,000
	TOTAL EXPENSES	1,403,000	1,508,902	850,843	1,656,148	1,724,919	68,771
	DIFFERENCE	-794,874	-925,217	-506,537	-1,071,148	-1,103,419	32,271

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## RECREATION SERVICES

### **Account #5401 – Rentals Community (Revenue)**

This revenue is for room rental fees for GRF facilities. The estimated revenue also includes fees for set-up of rooms and operation of audio/visual equipment.

\$165,000 is projected (Increase of \$15,000)

### **Account #5409 – Excursion Collection (Revenue)**

The recreation department sponsors a host of day tours, extended excursions and trips to see performances, and other events. Ticket prices are set to cover the cost of each event. In addition, a handling fee of \$7 is collected for each day trip ticket to cover a portion of the cost to operate the excursion desk. For extended tours GRF receives a commission.

The important figure to focus on is the net revenue (estimated revenue in account 5409 minus the estimated expenses in account 6463). This amount has increased from \$60,000 to \$65,000.

\$250,000 is projected (Increase of \$25,000)

### **Account #5412 – Ticketed Events (Revenue)**

The recreation department sponsors approximately 50 concerts and other performances throughout the year where tickets are sold to residents and their guests. The ticket prices are set to cover the cost of the performers plus a portion of the audio/visual technician time and the Recreation Assistant's time.

Net revenue (estimated revenue in account 5412 minus the estimated expenses in account 6447) remains at \$40,000.

\$200,000 is projected

### **Account #5802 Misc. Income (Revenue)**

The department sponsors several shredding days during the year. Each shredding event generates some revenue. The cost to host this event has increased and thus the revenue projections have decreased.

\$6,500 is projected (Decrease of \$3,500)

### **Account # 6104 – Overtime Wages**

This account covers staff wages for seasonal events, such as Fourth of July, Newcomers Party, Flea market, Fall Bazaar, and New Year's Eve. The Event Coordinator may also earn overtime if he/she is needed during a performance which runs past regular business hours.

\$4,000 is requested



**Account # 6107 – Temporary Help**

This account covers the setup and tear-down of all holiday decorations inside of each clubhouse. This also covers kitchen help and clean up for the Friday Lunch program.

\$4,500 is requested

**Account # 6213 – Travel and Meal Allowance**

This account covers the mileage reimbursement for employees who travel to/from clubhouses in their personal vehicles as well as reimbursable expenses for when employees attend trainings and meetings out of the office. Trainings for 2020 include attendance at the CPRS conference in Southern California by two employees and attendance by two employees to a conference on customer service scheduled for southern California.

\$3,500 is requested

**Account # 6219 – Staff Training**

This account will cover the registration costs for two staff to attend the California Parks and Recreation Society annual conference and training session as well as for two staff to attend a customer service training.

\$2,000 is requested

**Account # 6222 – Employee Uniforms & Laundry**

This account is used to purchase Rossmoor logo shirts for Recreation Assistants, front desk staff and AV tech employees

\$500 is requested (Decrease of \$250)

**Account # 6224 – Dues/Membership**

This account covers membership dues for SESAC (Society of European Stage Authors and Composers), ASCAP (American Society of Composers and Publishers), BMI (Broadcast Music, Inc.), and Motion Pictures & License Corp. These licenses are for the music and entertainment industry which we need in order to avoid an intellectual property lawsuit. This account includes the cost of applications such as Active Network, Thunder Tix (new), the marketing display board, etc. The Recreation Department is planning to transition to a new Reservation software program in 2020. Funds to cover the initial set-up have been included in this account.

\$36,000 is requested (Increase of \$6,000)

**Account # 6402 – Administrative Supplies**

This account is used to cover the costs of office supplies for copiers, fax, ink for printer, envelopes, file folders, markers, binders and dividers for 450 newcomer's packets, etc.

\$11,000 is requested

### **Account # 6408 – Safety/Security Supplies**

The department maintains first aid kits located in each clubhouse. The cost to keep the kits stocked has risen over the past year.

\$7,000 is requested

### **Account # 6410 – Routine Entertainment Special**

This consists of the costs of hosting non-ticketed events which include entertainers, refreshments and decorations. Weekly and monthly events include The Spotlight, First Saturday Dance, Movies, and Dramatic Portrayals. Special events during the year may include: Fourth of July, Mardi Gras, Oktoberfest, St. Patrick's Day, Cinco de Mayo, August concerts in the park series, and free concerts.

\$85,000 is requested

### **Account # 6420 – Supplies**

This account is used for decorations, food and supplies for various events, coffee provided in the Clubhouses for meetings, as well as clubhouse furnishings.

\$50,000 is requested

### **Account #6447 – Cost of Ticketed Events**

This account is used to pay for entertainers for ticketed events throughout the year. Ticket prices are intended to offset the cost of each entertainer plus a portion of the AV staff and Recreation Assistance.

\$160,000 is requested

### **Account # 6463 – Cost of Resident Excursions**

The Recreation Department coordinates excursions throughout the year to a variety of destinations. This account is used to cover the cost of the transportation, tickets, meals, and an escort for all excursions. Ticket prices are set for each trip to cover the estimated cost of the trip. A \$7 handling fee per day trip ticket is added to cover direct GRF cost. In addition, GRF receives a 10-20% commission on all extended trips that are booked. Expenses in this line are offset by revenue collected under 5409.

\$185,000 is requested (Increase of \$20,000)

### **Account 6903 – Equipment Repair/Maintenance**

The Recreation Department schedules regular tuning of all pianos in the clubhouse facilities. Because of the increased use the piano in the Event Center requires more frequent tuning. In 2020 the piano in the Fireside Room will need additional repair.

\$5,000 is requested (Increase of \$2,000)

**Account #7003 – Bank Charges**

The Recreation Department has credit card machines that are used for the sale of tickets for shows as well as for excursions. This account covers the processing fees. There has been an increase in payments being made via credit card.

\$16,000 is requested (Increase of \$2,000)

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## AQUATICS

### Responsibilities:

- Provide for the safe use of GRF pool facilities by residents and their guests.
- Provides and trains lifeguards for the three pool areas: Tice, Hillside, and Dollar.
- Performs cleaning and chemical checks on pools.
- Maintains records for attendance.
- Enforces adopted, general, and specific rules for each pool facility.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Head Lifeguard	1.00	1.00	1.00
Assistant Head Lifeguard	1.00	1.00	1.00
Senior Lifeguard	2.00	2.00	2.00
Lifeguard (1)	7.00	7.00	7.00
Total	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

(1) based on full time equivalent hours

220 AQUATICS  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	10,088	19,074	12,563	15,000	15,000	0
6110 SALARIES AND WAGES	313,132	384,207	195,122	410,245	438,319	28,074
TOTAL SALARY AND WAGES	323,220	403,282	207,686	425,245	453,319	28,074
6201 SOCIAL SECURITY TAX	23,323	29,159	15,337	29,304	33,530	4,226
6202 FEDERAL UNEMPLOYMENT INSURANCE	703	740	539	378	462	84
6203 STATE UNEMPLOYMENT INSURANCE	4,617	3,980	2,425	2,394	2,002	-392
6204 HEALTH INSURANCE-NON UNION	57,181	57,406	31,610	54,175	78,739	24,564
6205 LIFE INSURANCE - NON UNION	1,037	1,239	762	1,172	2,394	1,222
6206 LONG TERM DISABILITY INSURANCE	624	763	506	781	1,662	881
6211 WORKER'S COMPENSATION	21,416	25,969	10,536	23,851	19,591	-4,260
6213 TRAVEL AND MEAL ALLOWANCE	4,043	4,035	2,042	4,000	4,000	0
6214 401(k) MATCH GRF	4,902	6,538	4,134	7,463	9,199	1,736
6219 STAFF TRAINING	2,350	911	2,213	2,000	2,000	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	3,078	5,509	3,178	3,000	3,500	500
6224 DUES AND MEMBERSHIPS	0	210	0	0	0	0
6227 VISION CARE	391	413	292	391	724	333
6229 DENTAL INSURANCE	3,546	2,935	1,763	2,707	4,547	1,840
TOTAL OTHER EMPLOYEE EXPE	127,212	139,808	75,338	131,616	162,350	30,734
6311 COPY/PRINTING SERVICES	1,419	490	446	0	0	0
6402 ADMINISTRATIVE SUPPLIES	652	3,699	980	0	0	0
6408 SAFETY/SECURITY SUPPLIES	1,314	967	639	0	0	0
6409 SUPPLIES-COMPUTER EQUIPMENT	299	0	0	0	0	0
6420 SUPPLIES	20,757	23,759	18,930	30,000	30,000	0
TOTAL OPERATING EXPENSES	24,441	28,916	20,996	30,000	30,000	0
6704 GAS AND ELECTRICITY	62,847	77,476	43,451	84,000	90,000	6,000
TOTAL UTILITIES	62,847	77,476	43,451	84,000	90,000	6,000
TOTAL EXPENSES	537,720	649,481	347,469	670,861	735,669	64,808
DIFFERENCE	-537,720	-649,481	-347,469	-670,861	-735,669	64,808

## **AQUATICS**

### **Account #6104 - Overtime Wages**

Overtime wages for lifeguards are needed to cover extra shifts due to holidays, illness, vacation or when not fully staffed. Overtime has increased with the additional operating hours during the months of March and November. It has become increasingly more difficult to hire seasonal lifeguards during the fall and spring seasons which create a greater demand on overtime.

\$15,000 is requested

### **Account #6213 - Travel and Meal Allowance**

Currently, all staff must use their personal vehicles to travel from pool to pool to conduct their work. Millage is reimbursed at the current IRS rate.

\$4,000 is requested

### **Account #6219 - Staff Training**

Lifeguards receive ongoing training and certifications.

\$2,000 is requested

### **Account #6222 - Uniforms/Laundry**

The Aquatics Staff is required to wear uniforms at all times.

\$3,500 is requested

### **Account #6420 - Supplies**

This consists of various supplies such as Aqua belts and noodles for water fitness classes, replacing clocks, umbrellas, tabletops, thermometers, kool grips for the hand rails, key replacements, wrist bands for kids and guests, back pack replacements for the Bag Valve Mask, first aid supplies and office supplies.

\$30,000 is requested

## FITNESS CENTER

### Responsibilities:

- Provides trainers to operate the Fitness Center, teach fitness classes, and assist residents in proper use of equipment.
- Provides personal training and orientations.
- Coordination of contract instructors for a variety of ongoing classes and workshops.
- Arranges promotional fitness events and fitness challenges.
- Responsible for maintenance of fitness equipment.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Fitness Trainer	7.17	7.23	7.23
Front Desk Staff	4.00	3.00	3.00
Total	<u>11.17</u>	<u>10.23</u>	<u>10.23</u>

### Contracted Management with Active Wellness:

Fitness Manager	1.00	0.60	0.60
Fitness Lead	0.00	1.00	1.00
Front Desk Lead	0.00	1.00	1.00
Total	<u>1.00</u>	<u>2.60</u>	<u>2.60</u>
Grand Total	<u>12.17</u>	<u>12.83</u>	<u>12.83</u>

In August of 2018 the GRF Board approved a modification to the Active Wellness Contract. The modification included the addition of a Front Desk Lead position to replace the GRF Front Desk Coordinator position that was eliminated. Additionally, the Manager position was reduced from full time to 24 hours per week and a new Fitness Lead position was added. The combined changes increased overall staffing levels at the Fitness Center with no impact to the budget.

221 FITNESS CENTER  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
5420	COMMUNITY FACILITIES INCOME PERSONAL TRAINING	101,962	171,095	103,200	160,000	175,000	-15,000
	TOTAL COMMUNITY FACILIT	101,962	171,095	103,200	160,000	175,000	-15,000
5802	OTHER INCOME MISCELLANEOUS INCOME	10,744	11,479	7,198	25,000	20,000	5,000
	TOTAL OTHER INCOME	10,744	11,479	7,198	25,000	20,000	5,000
	TOTAL REVENUE	<u>112,706</u>	<u>182,574</u>	<u>110,398</u>	<u>185,000</u>	<u>195,000</u>	<u>-10,000</u>
<b>EXPENSES</b>							
6104	OVERTIME WAGES	5,961	7,580	2,444	8,000	6,000	-2,000
6107	TEMPORARY HELP	2,809	5,477	0	5,000	5,000	0
6110	SALARIES AND WAGES	599,998	585,195	257,682	577,126	583,075	5,949
	TOTAL SALARY AND WAGES	608,768	598,252	260,126	590,126	594,075	3,949
6201	SOCIAL SECURITY TAX	44,752	42,841	18,767	44,128	44,607	479
6202	FEDERAL UNEMPLOYMENT INSURANCE	694	620	355	588	630	42
6203	STATE UNEMPLOYMENT INSURANCE	4,593	3,177	1,598	3,724	2,730	-994
6204	HEALTH INSURANCE-NON UNION	107,668	133,726	61,347	131,045	123,734	-7,311
6205	LIFE INSURANCE - NON UNION	2,689	2,882	1,400	2,747	3,017	270
6206	LONG TERM DISABILITY INSURANCE	1,622	1,772	930	1,827	2,100	273
6211	WORKER'S COMPENSATION	38,100	33,073	11,272	30,219	20,669	-9,550
6213	TRAVEL AND MEAL ALLOWANCE	1,649	0	0	2,000	1,000	-1,000
6214	401(k) MATCH GRF	7,726	11,464	6,463	10,661	14,455	3,794
6219	STAFF TRAINING	8,387	3,715	1,678	5,000	4,000	-1,000
6220	STAFF SUPPORT	72	0	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	0	0	2,709	3,000	3,000	0
6224	DUES AND MEMBERSHIPS	2,730	1,644	150	2,500	1,500	-1,000
6225	SUBSCRIPTIONS AND BOOKS	70	0	462	500	500	0
6227	VISION CARE	832	982	416	975	864	-111
6229	DENTAL INSURANCE	6,057	7,524	3,067	7,517	6,756	-761
	TOTAL OTHER EMPLOYEE EXPE	227,640	243,419	110,616	246,431	229,562	-16,869
6302	PROFESSIONAL SERVICES	0	136,820	115,556	195,283	204,609	9,326
6310	POSTAGE AND DELIVERY	157	78	0	0	0	0
6311	COPY/PRINTING SERVICES	892	2,669	286	2,500	1,000	-1,500
6402	ADMINISTRATIVE SUPPLIES	6,759	9,279	6,530	8,000	10,000	2,000
6408	SAFETY/SECURITY SUPPLIES	413	276	248	1,000	500	-500
6420	SUPPLIES	40,958	19,526	11,065	20,000	20,000	0
	TOTAL OPERATING EXPENSES	49,178	168,647	133,685	226,783	236,109	9,326
6903	EQUIPMENT REPAIR/MAINTENANCE	16,251	6,711	3,451	10,000	10,000	0
	TOTAL REPAIRS AND MAINTEN	16,251	6,711	3,451	10,000	10,000	0
7003	BANK CHARGES-ALL TYPES	1,137	3,718	2,550	3,000	5,000	2,000



221 FITNESS CENTER  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
TOTAL FINANCIAL EXPENSES	1,137	3,718	2,550	3,000	5,000	2,000
TOTAL EXPENSES	902,974	1,020,746	510,428	1,076,340	1,074,746	-1,594
DIFFERENCE	<u>-790,268</u>	<u>-838,172</u>	<u>-400,030</u>	<u>-891,340</u>	<u>-879,746</u>	<u>-11,594</u>

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## FITNESS CENTER

### **Account #5420 Personal Training (Revenue)**

Personal training is one of the most important programs offered at the Fitness Center. Personal training is offered at \$35.00/half hour or \$60.00 for an hour. Group training is also offered at \$15.00/hour per person.

Training staff is paid at a flat rate of \$40.00/hour while conducting paid training. Funds are budgeted under salaries and wages for the incremental increase in wages while conducting paid personal training.

\$175,000 is projected (\$15,000 Increase)

### **Account #5802 Miscellaneous Income (Revenue)**

Outside fitness instructors are charged a nominal facility use fee when using GRF facilities to conduct classes for residents and their guests. Misc. revenue also includes guest fees and revenue from merchandise sales

\$20,000 is projected (\$5,000 decrease)

### **Account #6104 Overtime Wages**

Overtime wages for trainers who may need to stay to cover extra shifts due to illness, vacation, or when not fully staffed. Includes coverage during holidays when Fitness Center is open. Trainers may not be scheduled for overtime in order to conduct personal training appointments.

\$8,000 is requested

### **Account #6107 Temporary Help**

These resources are used for temporary help when instructors are absent due to scheduled vacation or illness or there is a vacancy in staffing.

\$5,000 is requested

### **Account #6213 Travel & Meal Allowance**

Travel for staff to earn CECs (continuing education credits) required to maintain certifications. Staff takes advantage of courses locally and online; however, certain courses which enable staff to better serve Rossmoor residents are only available outside the Bay Area. Budget includes mileage, airfare, meals and lodging expenses.

\$1,000 is requested (\$1,000 Decrease)

### **Account #6219 Staff Training**

Cost of registrations for continuing education credits for staff. Industry standards require staff maintain a minimum of 50 hours/year and supervisor maintain 90 hours/year. While staff pursues as many courses as possible online and locally, some specific classes are only taught outside the Bay Area. Training also includes customer service training and management training from Active Wellness.

\$4,000 is requested (\$1,000 Decrease)

### **Account #6222 Employee Uniforms & Laundry**

The fitness staff is now being required to wear uniforms during their shift. Uniforms are purchased by GRF.

\$3,000 is requested

### **Account #6224 Dues & Memberships**

Certifications and memberships with professional organizations.

\$1,500 is requested (\$1,000 Decrease)

### **Account #6225 Subscriptions and Books**

The department subscribes to trade publications.

\$500 is requested

### **Account #6302 PROFESSIONAL Services**

In 2019 the Board authorized a professional services agreement amendment with Active Wellness to restructure the management services. The agreement now includes a 24 hour per week Fitness Manager, a full time Fitness Lead, and a full time Front Desk Lead.

\$204,609 is requested (Amount is per contract)

### **Account #6311 Copy & Printing Services**

Production costs of flyers, class schedules, brochures, floor signage, banners, and posters for special events.

\$1,000 is requested

**Account #6402 Administrative Supplies**

Paper, pencils, pens, copier ink cartridges and office supplies.

\$10,000 is requested

**Account #6420 Supplies**

This covers the general supplies needed for classes and programs as well as for operation of the facility. This line typically also includes funds for equipment replacement.

\$20,000 is requested

**Account #6903 Equipment Repairs & Maintenance**

This line covers the contract for weekly preventive maintenance and repairs. It also covers needed parts for repair. This line also includes funds for the updating and ongoing maintenance of the website and the monthly cost for software used at the Fitness Center.

\$10,000 is requested

**Account #7003 Bank Charges**

The Fitness Center collects fees via credit card. Charges are for processing fees.

\$5,000 is requested

## GOLF COURSES, BOWLING GREENS & GOLF PRO SHOP

### Responsibilities:

#### Golf Courses

- Maintain two golf courses (150 acres, 27 holes) on which nearly 59,000 rounds of golf were played in 2018.
- Daily maintenance on the course includes changing the hole locations and tee marker placement; raking bunkers; maintain ball washers; emptying trash receptacles; mowing greens and watering.
- Other maintenance includes mowing the fairways and roughs; fertilizing and top dressing; debris clean up; pesticide control; manage irrigation system; repair of damaged areas and maintain trees and other plantings.
- Improvement projects, such as drainage and turf restoration.
- Manage 10-14 outside tournaments on selected Mondays throughout the year.

#### Pro Shop

- Manage the Pro Shop operation that includes a full-service golf shop, rental carts, club repair, driving range and lesson program.
- Work with four different golf clubs to coordinate an active tournament schedule in which staff produces all the pairings, does check-in, acts as rules director and runs the award ceremony with posting of results.
- Work with the Golf Advisory Committee to set priorities for the golf program and share information.

#### Bowling Greens

- Maintain the three bowling greens at Hillside Clubhouse.
- Have quarterly meetings with the bowling greens committee.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Director of Golf	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Landscape Staff	13.00	13.00	12.00
Equipment Mechanic	0.00	0.00	1.00
Lawn Bowling Caretaker	1.00	1.00	1.00
Golf Pro	3.00	3.00	3.00
Pro Shop - Part Time Help	0.65	0.65	0.65
<b>Total</b>	<b>19.65</b>	<b>19.65</b>	<b>19.65</b>

Note: Headcount Excludes Range Workers

461 GOLF COURSE OPERATIONS  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
	COMMUNITY FACILITIES INCOME						
5404	GUEST GOLF FEES	214,082	247,529	78,577	280,000	240,000	40,000
5405	RESIDENT GOLF FEES	368,364	405,140	143,568	430,000	400,000	30,000
5406	GOLF CARDS	296,000	307,475	269,950	330,000	310,000	20,000
5410	TOURNAMENT FEES	24,956	12,880	16,050	25,000	20,000	5,000
	<b>TOTAL COMMUNITY FACILIT</b>	<u>903,402</u>	<u>973,024</u>	<u>508,145</u>	<u>1,065,000</u>	<u>970,000</u>	<u>95,000</u>
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	60	0	0	0	0	0
	<b>TOTAL OTHER INCOME</b>	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL REVENUE</b>	<u><u>903,462</u></u>	<u><u>973,024</u></u>	<u><u>508,145</u></u>	<u><u>1,065,000</u></u>	<u><u>970,000</u></u>	<u><u>95,000</u></u>
	EXPENSES						
6104	OVERTIME WAGES	6,895	5,403	3,237	6,000	6,000	0
6110	SALARIES AND WAGES	817,744	820,377	402,888	869,892	927,994	58,102
	<b>TOTAL SALARY AND WAGES</b>	<u>824,639</u>	<u>825,780</u>	<u>406,125</u>	<u>875,892</u>	<u>933,994</u>	<u>58,102</u>
6201	SOCIAL SECURITY TAX	60,144	60,062	29,847	66,420	70,895	4,475
6202	FEDERAL UNEMPLOYMENT INSURANCE	618	723	420	630	630	0
6203	STATE UNEMPLOYMENT INSURANCE	4,143	3,580	1,891	3,990	2,730	-1,260
6204	HEALTH INSURANCE-NON UNION	39,371	37,471	16,668	39,539	37,670	-1,869
6205	LIFE INSURANCE - NON UNION	1,692	1,840	946	1,843	1,997	154
6206	LONG TERM DISABILITY INSURANCE	907	989	535	1,070	1,176	106
6209	HEALTH & WELFARE 324	137,187	133,171	64,184	148,798	145,340	-3,458
6210	RETIREMENT-UNION	235,958	224,221	102,589	249,990	250,952	962
6211	WORKER'S COMPENSATION	71,685	68,560	30,315	63,812	50,022	-13,790
6213	TRAVEL AND MEAL ALLOWANCE	306	314	519	1,200	1,200	0
6219	STAFF TRAINING	450	435	675	1,200	1,200	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	9,150	18,179	11,989	10,000	18,000	8,000
6224	DUES AND MEMBERSHIPS	600	555	400	800	6,300	5,500
6225	SUBSCRIPTIONS AND BOOKS	347	542	0	800	400	-400
6227	VISION CARE	392	326	136	352	281	-71
6229	DENTAL INSURANCE	2,775	2,476	999	2,662	2,198	-464
6230	PERSONAL SAFETY EQUIPMENT	1,782	2,167	721	2,000	2,000	0
	<b>TOTAL OTHER EMPLOYEE EXPE</b>	<u>567,507</u>	<u>555,611</u>	<u>262,834</u>	<u>595,106</u>	<u>592,991</u>	<u>-2,115</u>
6402	ADMINISTRATIVE SUPPLIES	0	109	0	0	0	0
6403	FUEL FOR VEHICLES	18,812	24,842	9,982	20,000	22,000	2,000
6404	AUTOMOTIVE SUPPLIES	546	0	0	0	0	0
6408	SAFETY/SECURITY SUPPLIES	1,971	4,191	1,912	3,000	3,000	0
6414	MISCELLANEOUS OPERATIONS	-14	-107	-58	0	0	0
6417	FERTILIZER SUPPLIES	115,154	80,525	38,020	84,000	82,000	-2,000
6419	TURF MAINTENANCE SUPPLIES	28,536	56,045	23,013	62,000	62,000	0
6420	SUPPLIES	16,935	13,428	4,382	16,000	16,000	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	12,342	16,393	3,744	15,000	16,000	1,000
	<b>TOTAL OPERATING EXPENSES</b>	<u>194,282</u>	<u>195,427</u>	<u>80,995</u>	<u>200,000</u>	<u>201,000</u>	<u>1,000</u>

461 GOLF COURSE OPERATIONS  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
6501	TRANSPORTATION TAX/LICENSES	315	913	0	0	0
	TOTAL TAXES	315	913	0	0	0
6602	AUTOMOBILE INSURANCE	3,572	3,935	1,184	4,000	400
	TOTAL INSURANCE	3,572	3,935	1,184	4,000	400
6701	WATER	147,154	241,739	12,255	210,000	13,000
6704	GAS AND ELECTRICITY	7,852	8,510	2,218	7,000	800
	TOTAL UTILITIES	155,006	250,249	14,473	217,000	13,800
6901	EQUIPMENT RENTAL	0	0	0	1,000	0
6903	EQUIPMENT REPAIR/MAINTENANCE	35,767	48,731	24,534	53,000	-7,500
6907	PEST CONTROL	9,858	16,740	5,820	16,000	0
6919	REPAIR TEES, GREENS & FAIRWAYS	192,774	176,303	74,525	170,000	0
6935	TREE MAINTENANCE/REMOVAL	43,805	50,422	22,302	45,000	8,000
6939	FENCE REPAIR/MAINTENANCE	955	0	0	0	0
	TOTAL REPAIRS AND MAINTEN	283,158	292,197	127,182	285,000	500
7003	BANK CHARGES-ALL TYPES	31,503	44,790	21,342	35,000	5,000
	TOTAL FINANCIAL EXPENSES	31,503	44,790	21,342	35,000	5,000
7102	VEHICLE MAINTENANCE	79,123	77,717	40,660	100,000	-20,000
	TOTAL INTER-DEPARTMENT C	79,123	77,717	40,660	80,000	-20,000
	TOTAL EXPENSES	2,139,104	2,246,619	954,794	2,311,998	56,687
	DIFFERENCE	-1,235,642	-1,273,595	-446,649	-1,246,998	151,687

## **GOLF COURSE**

### **Account #5404 - Guest Golf Fees**

The Director of Golf is suggesting a few guest rates changes for 2020. This is after researching rates at several other facilities and doing some comparison. Although we could expect an increase in the amount collected for the year due to these rate changes, the Director of Golf is still suggesting a decrease in this line item. When doing this estimation in the past couple of years we were using a “best case” scenario for weather. We believe it may be better to be more cautious in case we have another poor weather year. The Director of Golf suggests a decrease of \$40,000 for 2020.

### **Account #5405 - Resident Golf Fees**

These are daily fees collected from the residents. Once again, the Director of Golf suggests that even though some additional income could be realized it would be better to stay conservative. The Director of Golf suggests a decrease of \$30,000 in this line item in 2020.

### **Account #5406 - Golf Cards**

These are the fees collected from the residents so that they have unrestricted use of the golf courses. Starting in 2014 these annual fees were sold either yearly (January-December) or quarterly. Along with the increases suggested for the daily rate in 2020 the “annual” should also be increased proportionally. The Director of Golf estimates that this could bring in additional income, but it would still be better to stay conservative in case of poor weather. The Director of Golf recommends decreasing this line item by \$20,000 in 2020.

### **Account #5410 - Tournament Fees**

This account is for recording outside tournament fees paid to Golden Rain for renting the golf courses on Mondays. These events tend to be held by the same organizations each year. However, we did lose some long-time events in 2019. We hope to have them return in 2020 or be replaced by other events. We are being conservative and predicting fewer events during 2020 and therefore the income should go down slightly. The Director of Golf recommends decreasing this line item by \$5,000 for 2020.

### **Account #6104 - Overtime Wages**

Scheduled overtime includes staffing to prepare the golf courses for play on high revenue holidays. We also must cover both weekend days which leads to overtime. Non- scheduled overtime includes emergency call in time and after hour repairs.



### **Account #6213 - Travel and Meal Allowance**

This pays for the costs associated with the golf course superintendent attending national, state and regional golf course superintendent's association conferences and meetings. Attending these meetings earns points toward maintaining his superintendent credentials. There will be no change in this account for 2020.

### **Account #6219 - Staff Training**

This pays for the continuing education seminars taken during the year (2 local seminars totaling \$400) including those necessary to maintain the superintendent's state pesticide operators license (20 hours of instruction totaling \$300).

### **Account #6222 - Uniforms/Laundry**

This pays for uniform and laundry service for the workers on the golf course as provided by the union contract. We have had all the employees sign up for this program in 2019 and they want to use this service, therefore we need to increase this line item by \$8,000 in 2020.

### **Account #6224 - Dues and Memberships**

This pays for dues charged to maintain memberships in the national and regional superintendent's association and the Professional Association of Pesticide Applicators. It is necessary for continuing education and staying current with the turf industry. This account also includes the monthly cost associated with the new software the department will be implementing in the fall of 2019. Therefore, an increase of \$5,500 is needed in 2020.

### **Account #6225 – Subscriptions and Books**

This pays for internet access for off site management of the central irrigation computer. There will be a small reduction of \$400 in this account for 2020.

### **Account #6230 - Personal Safety Equipment**

This pays up to \$200 per employee to provide steel toed work boots and other safety equipment. The Director of Golf recommends that this line item stay the same in 2020.

### **Account #6403 - Fuel for Vehicles**

This pays for gas and diesel used to operate the equipment used to maintain the golf courses and bowling greens. Typically, the Trust Operations Auto Mechanic Foreman purchases the fuel and provides the necessary information. An increase of \$2,000 is needed for 2020.

### **Account #6408 – Safety/Security Supplies**

We currently budget for various safety supplies. The Director of Golf recommends that this line item stay the same in 2020.

### **Account #6417 - Fertilizer Supplies**

This pays for fertilizers, pesticide, and other chemicals used to maintain the golf courses. As many as 12 applications per year are made on our 30 golf course greens with fertilizers, fungicides and other chemicals to improve water retention and stimulate plant growth. These 12 applications total nearly \$40,000 for this account. However, we are reducing the number of herbicides being used because of the increase in mulch areas. This should save \$10,000. Algae control for the lake is \$8,000. The surrounding areas of the greens and tees are a different fertilizer application that totals \$6,000. The balance of the budget funds seed that is provided by the same distributor that sells fertilizer. We are using less Round Up throughout the operation. Therefore, the Director of Golf recommends a \$2,000 decrease in this line item for 2020.

### **Account #6419 - Turf Maintenance Supplies (Golf)**

This pays for the sand and amendments used during green and tee aeration. During greens aeration 200 tons of sand and 15,000 lbs. of amendment will be used. The sand will cost over \$10,000. The cost of the amendment materials will be also over \$10,000. The remaining funds pay for tee and fairway renovation materials that include improved mulch, decomposed granite used on walkways and gravel used in drain lines. An additional \$2,000 will be used to enhance mulch areas with cobbles to help maintenance. The Director of Golf recommends no change in this account in 2020.

### **Account #6420 - Supplies**

This pays for various supplies. Pipe fittings, safety supplies, ball washer soap, towels, flagsticks, flags, tee markers, etc. There are too many items to list. The Director of Golf recommends no change in this account in 2020.

### **Account #6455 - Small Tools/ Equipment**

This pays for replacement hand tools and equipment items that cost less than \$5,000. This includes backpack blowers, string trimmers, and small mowers. We also use this account to increase our small equipment inventory to reduce renting items. We have not had any increases in this account in several years. The Director of Golf recommends a \$1,000 increase in 2020.

### **Account #6701 - Water**

We continue to analyze and adjust the sprinklers to make them more efficient and look to convert more areas to mulch ground cover instead of grass. However, this account must go up in 2020 because of the rate increases by EBMUD that are expected to be 6.25%. The Director of Golf and Golf Course Superintendent suggest a \$13,000 increase for 2020.

### **Account #6704 - Gas and Electricity**

Pays primarily for pumping costs of irrigation water and power for water aerators used to reduce algae in the lake. This account needs to increase by \$800 in 2020.

### **Account #6901 – Rental**

There are times when we need to rent an item to help get work done. It often is a piece of equipment we will only use once. Having a small contingency account for these jobs is important. Therefore, the Director of Golf recommends the same number for 2020.

### **Account #6903 - Equipment Repair**

This pays for repair or replacement of irrigation system equipment and the aerators located in the irrigation reservoir. It also may be used to make major repairs needed on the main line piping that must be completed by a contractor. This also funds upgrades to the software system that runs the irrigation system. Our irrigation pump stations, and irrigation control equipment continue to get older, so it does take more maintenance. However, staff suggests a decrease of \$7,500 in this account in 2020.

### **Account #6907 - Pest Control**

Pays for a service that utilizes trained Border Collies to chase the Canadian Geese at Rossmoor. It also pays for a contractor to control the rodent population. There is also a pro-active program involved going on Mutual rooftops and oiling the eggs of the geese. Staff suggests that this line item remain the same in 2020.

### **Account #6919 - Repair Greens, Tees and Fairways**

This pays for making improvements of existing systems, correcting problems or replacement of worn items on the golf courses. This includes work completed by contractors and the necessary materials. Many safety problems are addressed as we continue to install decomposed walkways to tee areas. We anticipate spending \$30,000 for sand replacement in the bunkers and using the old sand for top-dressing fairways. We will continue this program also in 2020. Drain line repairs, replacements and extensions in several areas will be done. Continued irrigation modifications and replacement of sprinkler heads and broken lines will be approximately \$40,000. We intend to modify irrigation in tree lines between several interior fairways that will

continue to reduce irrigation costs on a small scale. We will continue to reduce turf areas where possible however those opportunities are much smaller now without impacting playability for the golfers. The Director of Golf recommends this line item stay the same in 2020.

**Account #6935 - Tree Maintenance/Removal**

This pays for the trimming and removal of trees. Dangerous trees are removed or trimmed. Dead trees are removed. Our tree contractor and his equipment charges are nearly \$1,500 per day for a 3-man crew. Because we have many trees on the property, and many of them are older, we suggest increasing this line item by \$8,000 for 2020.

**Account #7102 - Vehicle Maintenance**

This pays for the maintenance of the equipment used to care for the golf courses. The Trust Operations Auto Mechanic Foreman estimates the costs for the next year.

462 BOWLING GREEN MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	916	341	70	600	0	-600
6110 SALARIES AND WAGES	45,985	46,606	24,372	48,914	51,183	2,269
TOTAL SALARY AND WAGES	46,900	46,946	24,443	49,514	51,183	1,669
6201 SOCIAL SECURITY TAX	3,329	3,463	1,759	3,742	3,915	173
6202 FEDERAL UNEMPLOYMENT INSURANCE	42	43	31	42	42	0
6203 STATE UNEMPLOYMENT INSURANCE	281	213	138	266	182	-84
6209 HEALTH & WELFARE 324	11,037	10,946	5,752	11,446	11,180	-266
6210 RETIREMENT-UNION	18,888	18,798	9,265	19,230	19,304	74
6211 WORKER'S COMPENSATION	4,021	4,101	1,885	4,695	2,759	-1,936
TOTAL OTHER EMPLOYEE EXPE	37,598	37,564	18,830	39,421	37,382	-2,039
6417 FERTILIZER SUPPLIES	8,599	8,254	3,080	10,000	10,000	0
6419 TURF MAINTENACE SUPPLIES	7,785	7,681	4,221	8,000	8,000	0
6420 SUPPLIES	249	103	361	500	500	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	1,730	2,121	1,280	2,000	3,000	1,000
TOTAL OPERATING EXPENSES	18,364	18,159	8,943	20,500	21,500	1,000
6701 WATER	11,057	18,521	6,348	26,000	20,500	-5,500
TOTAL UTILITIES	11,057	18,521	6,348	26,000	20,500	-5,500
6919 REPAIR TEES, GREENS & FAIRWAYS	5,900	7,958	0	6,000	7,000	1,000
TOTAL REPAIRS AND MAINTEN	5,900	7,958	0	6,000	7,000	1,000
7102 VEHICLE MAINTENANCE	845	1,998	552	3,000	2,000	-1,000
TOTAL INTER-DEPARTMENT C	845	1,998	552	3,000	2,000	-1,000
TOTAL EXPENSES	120,664	131,146	59,115	144,435	139,565	-4,870
DIFFERENCE	-120,664	-131,146	-59,115	-144,435	-139,565	-4,870

## LAWN BOWLING

### **Account #6417 - Fertilizer Supplies**

This pays for fertilizers, pesticides and other chemicals used to maintain the three 16,000 square foot bowling greens. At least 8 fungicide applications will be made during 2020. Other chemicals that will be applied are wetting agents and insecticides. This line item will stay the same in 2020.

### **Account #6419 - Turf Maintenance Supplies**

This pays for the sand and amendments used during green aeration 2 times per year. Staff suggests keeping this account the same for 2020.

### **Account #6420 - Supplies**

This pays for various supplies. Included are safety supplies and pipe fittings etc. This line item will stay the same in 2020.

### **Account #6455 - Small Tools**

This pays for replacement hand tools and equipment items that cost less than \$5,000. This includes backpack blowers, string trimmers and lawn edger. We need to purchase a walk behind verticutter from this account. So, the Director of Golf suggests we increase this line item by \$1,000.

### **Account #6701 - Water**

This pays for half of the water used at the bowling green complex. The other half is paid from the landscaping maintenance budget for all the plantings around the bowling greens. This account is showing a decrease of \$5,500 for 2020 based on historical usage.

### **Account #6919 - Repair**

This pays for the repair of the existing sprinkler system and the turf on the greens. Staff recommends that this account go up \$1,000 in 2020.

### **Account #7102 - Vehicle Maintenance**

This pays for the maintenance of the equipment used to care for the greens. This account reflects a \$1,000 decrease in 2020.

463 GOLF PRO SHOP  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
	COMMUNITY FACILITIES INCOME						
5430	MERCHANDISE SALES	198,035	189,730	84,476	210,000	200,000	10,000
5431	PRO SHOP CART RENTAL	90,973	105,970	39,827	115,000	110,000	5,000
5432	PRO SHOP CLUB REPAIR	741	1,227	220	1,000	1,000	0
5433	PRO SHOP GOLF LESSON	36,355	32,752	15,040	38,000	34,000	4,000
5434	PRO SHOP DRIVING RNG	51,525	53,217	20,279	60,000	60,000	0
		-----	-----	-----	-----	-----	-----
	TOTAL COMMUNITY FACILIT	377,628	382,896	159,841	424,000	405,000	19,000
		-----	-----	-----	-----	-----	-----
	TOTAL REVENUE	<u>377,628</u>	<u>382,896</u>	<u>159,841</u>	<u>424,000</u>	<u>405,000</u>	<u>19,000</u>
<b>EXPENSES</b>							
6104	OVERTIME WAGES	1,482	1,246	524	0	0	0
6110	SALARIES AND WAGES	161,270	154,099	74,849	183,407	190,148	6,741
		-----	-----	-----	-----	-----	-----
	TOTAL SALARY AND WAGES	162,752	155,345	75,372	183,407	190,148	6,741
6201	SOCIAL SECURITY TAX	11,507	11,546	5,430	14,030	14,549	519
6202	FEDERAL UNEMPLOYMENT INSURANCE	275	287	183	252	252	0
6203	STATE UNEMPLOYMENT INSURANCE	1,816	1,518	822	1,596	1,092	-504
6204	HEALTH INSURANCE-NON UNION	30,244	20,875	15,940	24,421	36,023	11,602
6205	LIFE INSURANCE - NON UNION	891	948	516	990	1,102	112
6206	LONG TERM DISABILITY INSURANCE	533	584	342	660	765	105
6211	WORKER'S COMPENSATION	13,233	12,596	5,145	13,454	10,251	-3,203
6213	TRAVEL AND MEAL ALLOWANCE	0	1,172	0	500	500	0
6214	401(k) MATCH GRF	4,945	4,947	3,207	5,277	7,135	1,858
6219	STAFF TRAINING	0	260	0	500	500	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	413	523	0	0	0	0
6224	DUES AND MEMBERSHIPS	1,910	2,130	1,356	2,500	2,500	0
6227	VISION CARE	244	190	88	224	181	-43
6229	DENTAL INSURANCE	2,006	1,383	1,020	1,600	2,245	645
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER EMPLOYEE EXPE	68,018	58,959	34,048	66,004	77,095	11,091
6401	COST OF MATERIAL USED/SOLD	153,616	145,384	61,767	155,000	150,000	-5,000
6402	ADMINISTRATIVE SUPPLIES	3,620	5,053	566	3,600	3,600	0
6408	SAFETY/SECURITY SUPPLIES	112	441	325	0	0	0
6420	SUPPLIES	908	2,139	903	0	0	0
6441	RANGE SUPPLIES	5,664	8,294	5,188	6,000	8,000	2,000
6450	GOLF CART LEASE	32,519	31,209	15,428	33,500	33,500	0
		-----	-----	-----	-----	-----	-----
	TOTAL OPERATING EXPENSES	196,438	192,520	84,177	198,100	195,100	-3,000
6903	EQUIPMENT REPAIR/MAINTENANCE	1,582	637	0	2,000	2,000	0
		-----	-----	-----	-----	-----	-----
	TOTAL REPAIRS AND MAINTEN	1,582	637	0	2,000	2,000	0
7003	BANK CHARGES-ALL TYPES	20	0	0	0	0	0
		-----	-----	-----	-----	-----	-----
	TOTAL FINANCIAL EXPENSES	20	0	0	0	0	0
7102	VEHICLE MAINTENANCE	0	210	60	0	0	0

463 GOLF PRO SHOP  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
TOTAL INTER-DEPARTMENT C	0	210	60	0	0	0
TOTAL EXPENSES	428,811	407,670	193,658	449,511	464,343	14,832
DIFFERENCE	<u>-51,183</u>	<u>-24,774</u>	<u>-33,816</u>	<u>-25,511</u>	<u>-59,343</u>	<u>33,832</u>

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## **GOLF PRO SHOP**

### **Account #5430 - Merchandise Sales**

The golf shop sales were good for the first half of the year considering the poor weather. We have done very well this year on selling men's and women's clothing, along with golf clubs. However, past estimates in this account may have been too aggressive to attain. So, the Director of Golf recommends a small decrease this next year in the budget of \$10,000.

### **Account #5431 - Cart Rental**

The Director of Golf recommends that this line item estimation decrease slightly in 2020.

### **Account #5432 - Club Repair**

Anticipate the same in sales in 2020.

### **Account #5433 - Golf Lessons**

Lessons have been increasing over the last two to three years. Staff has increased the lesson program by offering more classes for beginner and intermediate players. However, the number of teachers right now is three rather than four. So, the Director of Golf recommends a small decrease of \$4,000 in this account.

### **Account #5434 - Driving Range**

The Director of Golf believes this line item can stay the same in 2020 because we will be increasing the price of range balls and be able to attain the estimated amount.

### **Account #6213 - Travel and Meal Allowance**

This year the Director of Golf and the First Assistant will attend a teaching clinic and the Northern California Annual Meeting. Both these events secure necessary points so that they can maintain their PGA cards. However, there are no large, out of state trips for merchandise shows planned this year. So, this account can stay the same in 2020.

### **Account #6219 - Staff Training**

This training is for the assistants to attend local classes to help on proper safety issues regarding club repair or golf car maintenance. This account will stay the same for 2020.

**Account #6224 - Dues and Membership**

We will have three PGA Members and the dues will be approximately \$2,500. This account will stay the same in 2020.

**Account #6401 - Cost of Material Used/Sold**

The Director of Golf sees the sales staying close to the same for 2020. However, to reflect the proper margin he recommends this account be reduced by \$5,000 for 2020.

**Account #6402 - Administrative Supplies**

This item will stay the same for 2020.

**Account #6441 - Range Supplies**

This account is for range buckets, range balls, tokens, ball pickers, range mats and other products. We will be going to a nicer range ball in 2020 that will cost more. The Director of Golf suggests increasing the line item by \$2,000.

**Account #6450 - Golf Cart Lease**

The golf operation has a fleet of carts which are at this time all leased from Yamaha Golf Company, along with a range cart. We are in the second year of a four-year lease and the account will have no charge for 2020.

**Account #6903 - Equipment Repair/Maintenance**

This includes any repairs to carts, range equipment or golf shop fixtures. Since the carts are new the Director of Golf recommends keeping this account the same for 2020.

## MEMORANDUM

Date: July 20, 2019

To: Tim O'Keefe, CEO

From: Mark Heptig, Director of Golf

Re: Recommended rate changes for the golf courses.

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In preparation for the 2020 budget process I have done some research on golf course rates at several golf facilities in the East Bay. The philosophy has always been to provide a great experience for our golf community at a fair price. We look to price ourselves somewhere between the public/municipal facilities and those clubs that are high end private clubs. One goal is always to keep the impact on the coupon as minimal as possible and understand that we are providing an amenity that can be enjoyed by all residents.

This year I am proposing several changes to the rates for both residents and guests. I am also proposing increases in the range fees because that has not changed for over 15 years. My recommendations should lead to some increases in income depending on weather (number of days available to play).

Below is a breakdown of the recommended rate changes for 2020.

Daily Fees - Residents	2019	2020 (proposed)
18 Holes Dollar Ranch Course	\$25	\$26
Daily Fees - Guest	2019	2020 (proposed)
18 Holes Dollar Ranch Course	\$40	\$42
18 Holes Dollar Ranch Course (Weekend/Holiday)	\$50	\$52
9 Holes Creekside Course	\$20	\$21
9 Holes Creekside Course (Weekend/Holiday)	\$25	\$26
Annual Fees	2019	2020 (proposed)
Annual 27 Holes	\$1,875	\$1,950
Driving Range	2019	2020 (proposed)
Bucket of balls	\$3	\$4
10 buckets balls	\$25	\$32
Rentals	2019	2020 (proposed)
Golf Clubs - 18 holes	\$20	\$24
Golf Clubs - 9 holes	\$10	\$12

## FACILITIES MAINTENANCE

### Responsibilities:

- Management of all maintenance for Trust facilities: 5 clubhouses; 3 pool complexes; tennis complex; and maintenance service center (800 Rockview Drive).
- Public works oversees pavement maintenance; restriping of streets; concrete maintenance (trippers and replacement of defective sidewalks and curbs); sewer and storm drain maintenance.
- Oversee creek and open space maintenance.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Public Works Engineer	1.00	1.00	1.00
Service Technicians	5.00	5.00	5.00
Total	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

471 FACILITIES MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	2,660	2,629	1,453	3,000	3,000	0
6110 SALARIES AND WAGES	356,258	345,888	195,516	400,279	417,532	17,253
TOTAL SALARY AND WAGES	358,917	348,517	196,969	403,279	420,532	17,253
6201 SOCIAL SECURITY TAX	26,135	25,007	14,371	30,621	31,941	1,320
6202 FEDERAL UNEMPLOYMENT INSURANCE	237	240	165	252	252	0
6203 STATE UNEMPLOYMENT INSURANCE	1,591	1,148	744	1,596	1,092	-504
6204 HEALTH INSURANCE-NON UNION	21,117	22,870	11,435	22,870	25,844	2,974
6205 LIFE INSURANCE - NON UNION	673	746	384	749	810	61
6206 LONG TERM DISABILITY INSURANCE	407	459	256	499	565	66
6209 HEALTH & WELFARE 324	53,260	43,782	29,672	57,230	55,900	-1,330
6210 RETIREMENT-UNION	88,373	76,345	44,431	96,150	96,520	370
6211 WORKER'S COMPENSATION	24,460	22,707	10,433	23,272	18,662	-4,610
6222 EMPLOYEE UNIFORMS & LAUNDRY	8,805	13,642	4,453	7,500	7,500	0
6226 EMPLOYEE LICENSES/PERMITS/FEES	235	0	0	0	0	0
6227 VISION CARE	136	136	68	136	140	4
6229 DENTAL INSURANCE	1,519	1,610	765	1,610	1,683	73
6230 PERSONAL SAFETY EQUIPMENT	447	309	275	0	500	500
TOTAL OTHER EMPLOYEE EXPE	227,396	209,003	117,453	242,485	241,409	-1,076
6302 PROFESSIONAL SERVICES	11,655	8,540	7,333	7,000	10,000	3,000
6402 ADMINISTRATIVE SUPPLIES	2,930	979	402	1,000	1,000	0
6408 SAFETY/SECURITY SUPPLIES	1,474	617	48	1,000	750	-250
6415 SWIMMING POOL SUPPLIES	48,821	55,403	19,522	55,000	55,000	0
6420 SUPPLIES	15	172	586	0	0	0
6430 APPLIANCE SUPPLIES	1,088	1,182	391	1,000	1,000	0
6431 MECHANICAL/ELECTRICAL SUPPLIES	32,409	40,281	15,457	30,000	35,000	5,000
6432 PLUMBING SUPPLIES	4,950	6,688	4,062	5,500	6,000	500
6440 BUILDING SUPPLIES	13,281	4,588	5,846	12,000	10,000	-2,000
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	1,930	941	817	1,500	1,300	-200
6460 PAINTING SUPPLIES	3,961	1,468	2,647	3,000	3,500	500
TOTAL OPERATING EXPENSES	122,514	120,860	57,111	117,000	123,550	6,550
6501 TRANSPORTATION TAX/LICENSES	0	1,559	0	0	0	0
6506 OTHER LICENSES AND FEES	16,097	20,208	13,819	30,000	25,000	-5,000
TOTAL TAXES	16,097	21,767	13,819	30,000	25,000	-5,000
6807 ELEVATOR CONTRACT	4,088	9,914	1,657	10,000	10,000	0
TOTAL CONTRACTUAL SERVICE	4,088	9,914	1,657	10,000	10,000	0
6901 EQUIPMENT RENTAL	4,327	6,892	2,184	5,000	7,000	2,000
6903 EQUIPMENT REPAIR/MAINTENANCE	19,828	34,115	7,524	20,000	20,000	0
6905 BUILDING REPAIR/MAINTENANCE	20,172	20,310	15,929	27,500	25,000	-2,500

471 FACILITIES MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
6906 ELECTRICAL REPAIR/MAINTENANCE	13,700	250	2,478	12,000	10,000	-2,000
6927 SWIMMING POOL REPAIR/MAINTENAN	7,550	11,252	850	10,000	10,000	0
6929 APPLIANCE/MECHANICAL REPAIR/MA	18,090	20,260	5,040	15,000	15,000	0
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TOTAL REPAIRS AND MAINTEN	83,667	93,078	34,005	89,500	87,000	-2,500
TOTAL EXPENSES	812,680	803,141	421,012	892,264	907,491	15,227
DIFFERENCE	<u>-812,680</u>	<u>-803,141</u>	<u>-421,012</u>	<u>-892,264</u>	<u>-907,491</u>	<u>15,227</u>

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## FACILITIES MAINTENANCE 2020

### **Account #6104 - Overtime Wages**

This budget is needed to cover all overtime for weekend emergencies and holidays. Requested budget for 2020 is \$3,000 which reflects the last two years expenditures.

### **Account #6222 – Employee Uniforms & Laundry**

This covers laundry service and uniforms for five facilities maintenance technicians as required by the Union contract. Requested budget for 2020 is \$7,500. This represents current year expense.

### **Account #6302 - Professional Services**

This covers miscellaneous consulting services for such things as slide repairs, special testing, water chemistry analyses for our clean water or SWPPP program, and arborist reports. Requested budget for 2020 is \$10,000. This is an increase of \$3,000.

### **Account #6402 - Administrative Supplies**

This budget covers miscellaneous blueprinting, copying fees and plotter and printer supplies. Requested budget for 2020 is \$1,000. (No increase)

### **Account #6408 - Safety / Security Supplies**

This covers safety devices, such as traffic cones and barricades, used by our crews for street striping maintenance and personal protective equipment (PPE) for handling pool chemicals and other potentially hazardous materials. Requested budget for 2020 is \$750. (\$250 decrease)

### **Account #6415 - Swimming Pool Supplies**

This covers the cost of chemicals, primarily chlorine and CO<sub>2</sub> gas, to manage the water quality of the four swimming pools and spa plus miscellaneous pool equipment. The requested budget for 2020 is \$55,000 which reflects the last 2 years of expenditure history. (No increase)

### **Account #6430 - Appliance Supplies**

This pays for miscellaneous appliance parts needed for repairs, mostly to clubhouse kitchen equipment. Requested budget for 2020 is \$1,000. (No increase)

### **Account #6431 - Mechanical / Electrical Supplies**

This primarily covers supplies for lamp replacements and HVAC filters plus numerous miscellaneous refrigeration and HVAC parts for the equipment in the clubhouses. Requested budget for 2020 is \$35,000. This increase of \$5,000 represents past expenditure history.

**Account #6432 - Plumbing Supplies**

This budget covers plumbing parts, supplies and fixtures for the clubhouse restrooms and kitchens as well as mechanical system plumbing installations. Requested budget for 2020 is \$6,000. This increase of \$500 represents past expenditure history.

**Account #6440 - Building Supplies**

This covers building materials for a wide range of small repairs and unscheduled projects for the clubhouses. These can include shelving, signage, storage, flooring products, ceiling tile, etc. Requested budget for 2020 is \$10,000. (\$2,000 decrease)

**Account #6455 – Supplies Small Tools / Equipment**

This covers the hand tools and power tools used by the service technicians. Equipment can include paint sprayers, small generators and compressors, pressure washer, drain snaking equipment, etc. Requested budget for 2020 is \$1,300. (\$200 decrease)

**Account #6460 - Painting Supplies**

This covers both the exterior and interior paints we use for the clubhouses as well as for repainting the stripes, curbs and stenciling we do on the streets. Requested budget for 2020 is \$3,500. This is an increase of \$500.

**Account #6506 - Other Licenses and Fees**

This refers to the fees and expenses associated with county pool license fees, county hazardous materials business plan fees, fire and security alarm fees, clean water and SWPPP fees, underground storage tanks, etc. Requested budget for 2020 is \$25,000. This is a decrease of \$5,000 which represents current fee requirements.

**Account #6807 - Elevator Contract**

This covers the quarterly servicing of the elevator at the Del Valle clubhouse and a service contract for two chair lifts at the event center. The budget reflects the actual annual fees. Requested budget for 2020 is \$10,000. (No increase)

**Account #6901 - Equipment Rental**

This budget covers renting equipment for small in-house projects, such as compaction equipment, large compressors, jackhammers, scaffolding, etc. This also covers the monthly cost of porta potties in the recycling center and the addition of a porta potty to the dog park. Requested budget for 2020 is \$7,000. This is an increase of \$2,000.

**Account #6903 - Equipment Repair / Maintenance**

This covers maintenance of fire extinguishers, fire suppression systems, radios, pumps, alarm equipment, etc. Requested budget for 2020 is \$20,000. (No increase)

**Account #6905 - Building Repair / Maintenance**

This cover hiring contractors or vendors for a wide range of building repairs and maintenance such as flooring, roofing, painting, glass replacements, tile work, drywall, doors and hardware, locksmith, etc. Requested budget for 2020 is \$25,000. This is a decrease of \$2,500 which represents current year expense.



**Account #6906 - Electrical Repair / Maintenance**

This budget covers hiring an electrical contractor to troubleshoot problems, install new electrical circuits in the clubhouses, for streetlight repairs, and for miscellaneous data cabling. Based on actual expenses, the requested budget for 2020 is \$10,000. (\$2,000 decrease)

**Account #6927 - Swimming Pool Repair / Maintenance**

This covers hiring contractors or vendors to perform repairs to the four swimming pools and spa such as handrail replacements, coping repairs, tile work, pool equipment repairs, and code upgrades. Requested budget for 20120 is \$10,000. (No increase)

**Account #6929 - Appliance and Mechanical Repair / Maintenance**

This covers hiring contractors or vendors to perform repairs primarily for the heating, ventilation and air conditioning (HVAC) equipment, other mechanical systems, and for the major appliances in the clubhouses. Requested budget for 2020 is \$15,000. (No increase)

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## VEHICLE MAINTENANCE

### Responsibilities:

- Maintains vehicles, construction equipment and small tools for Trust Operations, Mutual Operations and Bus Transportation. Vehicle repairs range from routine service and brake jobs to rebuilding bus transmissions
- Maintains trucks and golf course equipment
- Operate gas pumps and underground fuel tanks
- Provides hazardous waste disposal
- Track maintenance records for County Hazmat Program
- Maintain compliance with all relevant regulatory agencies

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Compliance Supervisor	1.00	1.00	1.00
Auto Mechanic Foreman	1.00	1.00	1.00
Auto Mechanic	1.00	1.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

473 VEHICLE MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE	
<b>REVENUES</b>							
5806	OTHER INCOME						
	BUSINESS INCOME-VEHICLE MAINTENANCE	0	0	0	65,000	-65,000	
	TOTAL OTHER INCOME	0	0	0	65,000	-65,000	
	TOTAL REVENUE	0	0	0	65,000	-65,000	
<b>EXPENSES</b>							
6104	OVERTIME WAGES	7,995	21,059	7,009	8,000	8,000	0
6110	SALARIES AND WAGES	132,329	167,803	106,442	201,325	223,773	22,448
	TOTAL SALARY AND WAGES	140,324	188,862	113,450	209,325	231,773	22,448
6201	SOCIAL SECURITY TAX	10,434	13,805	8,390	15,401	17,119	1,718
6202	FEDERAL UNEMPLOYMENT INSURANCE	106	152	75	126	126	0
6203	STATE UNEMPLOYMENT INSURANCE	704	766	336	798	546	-252
6204	HEALTH INSURANCE-NON UNION	1,790	4,522	3,876	7,753	8,761	1,008
6205	LIFE INSURANCE - NON UNION	143	346	341	593	736	143
6206	LONG TERM DISABILITY INSURANCE	87	214	227	396	512	116
6209	HEALTH & WELFARE 324	22,082	21,891	11,504	22,892	22,360	-532
6210	RETIREMENT-UNION	39,673	39,523	19,692	38,460	38,608	148
6211	WORKER'S COMPENSATION	9,779	12,306	6,023	11,704	10,003	-1,701
6213	TRAVEL AND MEAL ALLOWANCE	0	81	190	0	0	0
6214	401(k) MATCH GRF	1,125	3,067	2,407	4,144	4,891	747
6219	STAFF TRAINING	690	732	461	700	700	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	3,089	3,706	1,215	3,000	3,000	0
6224	DUES AND MEMBERSHIPS	0	0	0	0	9,600	9,600
6227	VISION CARE	22	51	44	88	90	2
6229	DENTAL INSURANCE	129	320	260	548	573	25
6230	PERSONAL SAFETY EQUIPMENT	673	279	312	1,000	500	-500
	TOTAL OTHER EMPLOYEE EXPENSES	90,525	101,762	55,353	107,603	118,125	10,522
6311	COPY/PRINTING SERVICES	0	76	76	0	0	0
6318	OBSOLETE MATERIAL	1,165	770	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	638	921	842	1,500	1,500	0
6403	FUEL FOR VEHICLES	20,716	26,024	17,673	25,000	30,000	5,000
6404	AUTOMOTIVE SUPPLIES	101,477	95,503	51,134	111,500	110,000	-1,500
6408	SAFETY/SECURITY SUPPLIES	668	466	790	500	1,000	500
6420	SUPPLIES	199	1,630	414	1,500	1,500	0
6431	MECHANICAL/ELECTRICAL SUPPLIES	678	1,135	740	1,000	1,000	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	4,985	5,728	1,583	6,000	6,000	0
	TOTAL OPERATING EXPENSES	130,526	132,253	73,251	147,000	151,000	4,000
6501	TRANSPORTATION TAX/LICENSES	6,717	7,017	8,446	9,500	9,500	0
6506	OTHER LICENSES AND FEES	11,846	13,167	13,971	16,000	16,000	0
	TOTAL TAXES	18,563	20,184	22,417	25,500	25,500	0
6602	AUTOMOBILE INSURANCE	33,288	31,355	16,423	33,000	36,300	3,300

473 VEHICLE MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
TOTAL INSURANCE	33,288	31,355	16,423	33,000	36,300	3,300
6703 WASTE DISPOSAL	787	2,305	2,976	1,000	2,500	1,500
TOTAL UTILITIES	787	2,305	2,976	1,000	2,500	1,500
6903 EQUIPMENT REPAIR/MAINTENANCE	25,623	35,196	9,408	25,000	25,000	0
TOTAL REPAIRS AND MAINTEN	25,623	35,196	9,408	25,000	25,000	0
8551 RECOVERIES-INTER DEPARTMENT	-151,629	-136,964	-68,810	-173,000	-142,000	31,000
TOTAL RECOVERIES	-151,629	-136,964	-68,810	-173,000	-142,000	31,000
TOTAL EXPENSES	288,006	374,952	224,468	375,428	448,198	72,770
DIFFERENCE	-288,006	-374,952	-224,468	-375,428	-383,198	7,770

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## VEHICLE MAINTENANCE

### **Account #5806 - Business Income Vehicle Maintenance**

The GRF Vehicle Maintenance Department maintains vehicles for MOD. They are charged for labor at a rate of \$60 per hour plus any parts used. The 2020 budget is based on prior years and is estimated at \$65,000. (Note: This account was previously budgeted in department 800.)

### **Account #6104 – Overtime**

This provides resources for the occasion a mechanic may be called in or required to stay late to provide service. One of the mechanics also serves as a back-up driver for transit.

\$8,000 is requested

### **Account #6219 – Staff Training**

This account provides resources for regular safety training as well as training on new equipment.

\$700 is requested

### **Account #6222 - Uniforms / Laundry**

This covers uniforms and laundry service for the shop mechanics per the union agreement.

\$3,000 is requested

### **Account #6224 – Dues and Memberships**

This account covers the annual cost of the new fleet maintenance software program. This program tracks vehicle maintenance schedules and repairs, parts, inventory, fuel, and reporting.

\$9,600 is requested

### **Account #6230 - Personal Safety Equipment**

This covers personal protective equipment for the mechanics and the shop.

\$500 is requested (Decrease of \$500)

**Account #6402 - Administrative Supplies**

This covers office supplies for copiers, faxes and printers.

\$1500 is requested

**Account #6403 - Fuel for Vehicles**

This covers fuel for all Trust departments. Fuel estimates are based on \$4.00/gallon and estimated usage.

\$30,000 is requested (Increase of \$5,000)

**Account #6404 - Automotive Supplies**

This covers all parts and supplies used in maintaining and repairing the fleet vehicles and equipment. The requested amount is based on historical expenditures.

\$110,000 is requested

**Account #6431 - Mechanical / Electrical Supplies**

This covers shop repair consumables.

\$1,000 is requested

**Account #6455 - Small Tools / Equipment**

This covers the cost of diagnostic equipment, shop and hand tools.

\$6,000 is requested

**Account #6501 - Transportation Tax / Licenses**

This covers vehicle registration renewals for the fleet.

\$9,500 is requested

**Account #6506 - Other Licenses / Fees**

This covers licensing and compliance inspection fees for hazardous materials handling and storage, fuel sales, and other regulatory agency fees.

\$16,000 is requested

**Account #6703 - Waste Disposal**

This covers removal and recycling of waste oil and filters, waste antifreeze and hazardous solids.

\$2,500 is requested

**Account #6903 - Equipment Repair / Maintenance**

This covers smog tests, outside vehicle repairs, and annual inspections of four man lifts. This line item varies dramatically year to year based on unanticipated major breakdowns in equipment.

\$25,000 is requested

**Account #8551 - Recoveries – Inter Department**

Vehicle Maintenance performs maintenance for and recovers charges from four departments: 116 – Bus Transportation, 461 – Golf Course, and 462 – Lawn Bowling Greens. The budget for this line item is the total of the vehicle maintenance budgets for these four departments.

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## LANDSCAPE MAINTENANCE

### Responsibilities:

- Maintains all turf areas, including clubhouses and medians (done via contractor).
- Maintains all landscaped areas: Del Valle: Sr. Dollar including the Event Center, Creekside, Gateway, and Hillside Clubhouses, including Sportsmen's Park and the picnic grounds, planted area at Golden Rain Road and Rossmoor Parkway, Birdwatchers' Park, the Berm, Tice Creek Park, Lion's Point and Rotary Peace Park.
- Landscaping maintenance includes but is not limited to: weed control, leaf and litter pick up, shrub pruning, pest control, tree pruning up to 12 feet, maintain and rotate color beds, hard-scape clean up, weekly washing of tennis courts, bocce ball court maintenance.
- Monitor and maintain irrigation systems for afore-mentioned clubhouses and parks.
- Minor landscape construction projects on Trust properties.
- Tree pruning above 12 feet, when needed, is done by a contractor.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Landscape Foreman	1.00	1.00	1.00
Irrigation Technician	1.00	1.00	1.00
Landscape Technician	5.00	5.00	5.00
Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>



474 LANDSCAPE MAINTENANCE  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	865	549	169	0	0	0
6107 TEMPORARY HELP	0	3,600	0	0	0	0
6110 SALARIES AND WAGES	270,111	282,900	165,697	335,496	347,313	11,817
TOTAL SALARY AND WAGES	270,976	287,048	165,866	335,496	347,313	11,817
6201 SOCIAL SECURITY TAX	19,592	19,990	11,925	25,667	26,570	903
6202 FEDERAL UNEMPLOYMENT INSURANCE	247	272	258	294	294	0
6203 STATE UNEMPLOYMENT INSURANCE	1,643	1,429	1,160	1,862	1,274	-588
6209 HEALTH & WELFARE 324	66,223	71,146	40,264	80,122	78,260	-1,862
6210 RETIREMENT-UNION	111,779	111,296	64,784	134,610	135,128	518
6211 WORKER'S COMPENSATION	18,849	18,888	8,876	19,506	15,524	-3,982
6219 STAFF TRAINING	0	62	0	1,500	0	-1,500
6222 EMPLOYEE UNIFORMS & LAUNDRY	7,181	8,767	3,380	7,500	7,500	0
6224 DUES AND MEMBERSHIPS	150	215	0	0	0	0
6225 SUBSCRIPTIONS AND BOOKS	0	428	0	0	0	0
6230 PERSONAL SAFETY EQUIPMENT	1,034	776	444	1,000	1,000	0
TOTAL OTHER EMPLOYEE EXPE	226,697	233,268	131,091	272,061	265,550	-6,511
6402 ADMINISTRATIVE SUPPLIES	0	454	461	0	0	0
6408 SAFETY/SECURITY SUPPLIES	124	220	270	300	300	0
6416 LANDSCAPING SUPPLIES	45,099	48,024	24,990	65,000	50,000	-15,000
6420 SUPPLIES	4,775	2,532	1,927	1,000	3,000	2,000
6445 SUPPLIES LANDSCAPE EQUIPMENT	0	697	0	0	0	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	1,032	7,996	7,250	4,500	7,000	2,500
TOTAL OPERATING EXPENSES	51,030	59,922	34,898	70,800	60,300	-10,500
6501 TRANSPORTATION TAX/LICENSES	0	783	0	0	0	0
TOTAL TAXES	0	783	0	0	0	0
6906 ELECTRICAL REPAIR/MAINTENANCE	0	293	0	0	0	0
6907 PEST CONTROL	0	2,646	3,854	1,500	3,000	1,500
6935 TREE MAINTENANCE/REMOVAL	68,986	86,292	33,545	85,000	85,000	0
6939 FENCE REPAIR/MAINTENANCE	400	0	0	0	0	0
6972 LANDSCAPE REPAIR/MAINTENANCE	103,752	120,619	62,782	118,495	123,234	4,739
TOTAL REPAIRS AND MAINTEN	173,138	209,850	100,181	204,995	211,234	6,239
TOTAL EXPENSES	721,840	790,872	432,035	883,352	884,397	1,045
DIFFERENCE	-721,840	-790,872	-432,035	-883,352	-884,397	1,045

## LANDSCAPE MAINTENANCE 2020

### **Account #6222 - Uniforms and Laundry**

Included in this category is a uniform service for 8 union crew members that is required by the union contract. GRF has a contract with Cintas to supply and launder pants, shirts, and coveralls. Requested budget for 2020 is \$7,500. No increase.

### **Account #6416 - Landscaping Supplies**

This line item covers all materials and supplies needed for landscape repair and maintenance. Items included in this list are as follows:

Fertilizer - \$5,000, for the purchase of fertilizer for all shrub beds and color beds within the Trust Property. Fertilizer is applied quarterly.

Annual color - \$16,000, for the purchase of annual color to be planted at all trust property color beds. Annual color is rotated two times per year.

Plant material – \$16,000 for the purchase of plant material including trees to be used on all trust properties. Plant material is for replacement of dead or dying shrubs and trees and landscape renovation projects as determined by the Landscape Manager.

Hard goods (Rocks, Cobbles, Bark, soil, Lumber) – \$6,000, for the purchase of landscape construction supplies to be used on Trust Property landscape repair and renovation projects.

Irrigation supplies - \$7,000, for the purchase of all irrigation parts needed to maintain the irrigation systems on Trust Property. Items include but are not limited to valves, pipe, nozzles, risers, heads and controllers. Irrigation systems are maintained daily.

Requested budget for 2020 is \$50,000. \$15,000 decrease. Decrease reflects 2 years of expenditure history.

### **Account #6420 – Supplies**

This line item covers miscellaneous supplies used by the landscape department. Supplies are primarily related to safety items such as glasses, ear plugs, hats, safety cones, vests and liquids. The requested budget for 2020 is \$3,000. Increase of \$2,000.

### **Account #6455 – Supplies Small Tools/Equipment**

Small tools – This line item covers the replacement of hand tools and small equipment used in the landscape field. This includes but is not limited to shovels,

rakes, hoes, weed eaters and blowers. The requested budget for 2020 is \$7,000. This is an increase of \$2,500 which reflects current expenditure history.

**Account #6907 - Pest Control**

We will continue the practice of using our GRF staff for pest control in 2019 with supplemental help from outside vendors. Expenses for all chemicals and materials needed for plant and pest control issues includes, but is not limited to, ant and rodent control supplies, post emergent weed spray, pre emergent weed control and systemic plant disease control applicators. This also includes training and license fees for pest control applicators. The requested budget for 2020 is \$3,000. Increase of \$1,500.

**Account #6935 - Tree Maintenance and Removal**

This budget includes expenses for all tree work on Trust property. This work is contracted out to Waraner Brothers Tree Service or Bright View Tree Service per job based on itemized bids. Work to be done is identified by the Landscape Manager. The requested budget for 2020 is \$85,000. No increase.

The schedule is as follows:

Winter – Pruning of Crape Myrtles, Pines and spring flowering trees. Prune or remove selected trees as needed.

Spring – Pruning trees away from buildings and roofs. Prune or remove selected trees as needed.

Summer – Fire abatement work. Prune or remove selected trees as needed.

Fall - Prune selected trees for wind sail to prevent winter storm damage as needed.

**Account #6972 - Landscape Repair and Maintenance**

This budget includes a contract of \$99,234 with Terra Landscape for turf maintenance on all Trust Property and street medians. The remaining \$24,000 is used for miscellaneous expenses related to repair and maintenance outside of the contract such as mainline repair, storm damage repair and clean-up, drainage repair and large landscape renovations. This amount accurately reflects spending trends from 2018 and 2019. The requested budget is \$123,234. Increase of \$4,739.

The contract covers the following:

Minimum of 32 mowings per year.

6 fertilization cycles.

Turf aeration once a year.

Over seeding as needed.

Turf detaching as determined by the Landscape Manager.

## CUSTODIAL SERVICES

### Responsibilities:

- The overall appearance and cleanliness of all clubhouses and office facilities.
- Showing of various movies at the Peacock Hall.
- All event set-ups at the various Clubhouses in the community including audio/visual.
- Maintenance of outdoor patios and park areas which includes keeping the areas clean, trash pick-up and setting up audio/visual equipment for summer concerts.
- Cleaning of four fully equipped commercial catering kitchens.
- Cleaning of six locker rooms and fitness facility equipment.
- Cleaning of golf course restrooms.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Custodial Supervisor	1.00	1.00	1.00
Custodians	14.00	14.00	14.00
Total	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

475 CUSTODIAL SERVICES  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
	TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>							
6104	OVERTIME WAGES	44,594	39,894	19,112	42,000	40,000	-2,000
6107	TEMPORARY HELP	17,538	21,137	15,304	12,000	15,000	3,000
6110	SALARIES AND WAGES	660,159	696,913	345,502	715,161	742,996	27,835
	TOTAL SALARY AND WAGES	722,292	757,944	379,917	769,161	797,996	28,835
6201	SOCIAL SECURITY TAX	50,447	52,728	26,182	54,714	56,843	2,129
6202	FEDERAL UNEMPLOYMENT INSURANCE	604	679	447	630	630	0
6203	STATE UNEMPLOYMENT INSURANCE	4,037	3,375	2,011	3,990	2,730	-1,260
6204	HEALTH INSURANCE-NON UNION	21,117	22,870	11,435	22,870	25,844	2,974
6205	LIFE INSURANCE - NON UNION	489	553	292	556	619	63
6206	LONG TERM DISABILITY INSURANCE	295	340	194	369	431	62
6209	HEALTH & WELFARE 324	150,751	151,413	77,624	160,244	156,520	-3,724
6210	RETIREMENT-UNION	265,188	262,131	127,032	269,220	270,256	1,036
6211	WORKER'S COMPENSATION	47,229	48,137	18,924	41,577	33,211	-8,366
6214	401(k) MATCH GRF	3,703	4,003	2,092	3,859	4,150	291
6219	STAFF TRAINING	686	748	110	1,000	1,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	3,508	5,926	4,933	5,000	10,000	5,000
6227	VISION CARE	216	216	108	216	222	6
6229	DENTAL INSURANCE	1,519	1,610	765	1,610	1,683	73
6230	PERSONAL SAFETY EQUIPMENT	296	240	298	300	1,000	700
	TOTAL OTHER EMPLOYEE EXPE	550,087	554,970	272,448	566,155	565,139	-1,016
6302	PROFESSIONAL SERVICES	0	0	17,560	45,000	45,000	0
6310	POSTAGE AND DELIVERY	16	0	0	0	0	0
6420	SUPPLIES	127,562	126,071	74,948	137,000	137,000	0
	TOTAL OPERATING EXPENSES	127,578	126,071	92,508	182,000	182,000	0
6501	TRANSPORTATION TAX/LICENSES	0	876	0	0	0	0
	TOTAL TAXES	0	876	0	0	0	0
6903	EQUIPMENT REPAIR/MAINTENANCE	14,671	20,025	8,800	25,000	25,000	0
6905	BUILDING REPAIR/MAINTENANCE	23,619	39,337	31,308	30,000	35,000	5,000
	TOTAL REPAIRS AND MAINTEN	38,290	59,362	40,108	55,000	60,000	5,000
	TOTAL EXPENSES	1,438,247	1,499,223	784,982	1,572,316	1,605,135	32,819
	DIFFERENCE	-1,438,247	-1,499,223	-784,982	-1,572,316	-1,605,135	32,819

## **CUSTODIAL SERVICES**

### **Account #6104 - Overtime Wages**

Overtime wages for custodians to cover shifts due to illness, holidays, vacations, and special events, such as summer concerts in the parks and 4th of July.

\$40,000 is requested (Decrease of \$2,000)

### **Account #6107 – Temporary Help**

The Custodial Department is staffed seven days per week, two shifts per day. There are times when overtime is not possible and additional help is required. Temp services are used to provide the needed back-up.

\$15,000 is requested (Increase of \$3,000)

### **Account #6219 - Staff Training**

Purchase of books, DVDs, and in-house training. Resources are proposed for customer service training as well as conflict resolution training.

\$1,000 is requested

### **Account #6222 – Employee Uniforms/Laundry**

The Custodial Department transitioned to a standard uniform in 2018 for a more professional appearance. This practice will continue in 2019. Rental rates will be increasing in 2020.

\$10,000 is requested (\$5,000 increase)

### **Account #6230 - Personal Safety Equipment**

Rubber boots for shower cleaning, goggles for mixing chemicals, and rain gear. This line also includes reimbursement for boots per the union contract.

\$1,000 is requested (Increase of \$700)

### **Account #6302 – Professional Services**

In 2019 the Board approved a janitorial contract for the cleaning of the Tice Creek Locker Rooms.

\$45,000 is requested

**Account #6420 - Supplies**

Supplies used to clean and stock all clubhouses, administrative offices, restrooms, pool facilities and parks. Supplies include paper towels, toilet paper, trash bags, cleaners, etc. Supplies also are required for the audio/visual equipment maintained and operated by the department.

\$137,000 is requested

**Account #6903 - Equipment Repair/Maintenance**

Repair and maintenance of audio/visual equipment as well as equipment used at each clubhouse. These funds help keep equipment and facilities in good repair.

\$25,000 is requested

**Account #6905 - Building Repair/Maintenance**

Stripping and waxing of hardwood floors, carpet cleaning, chair cleaning, contract for window cleaning, and repair or replacement of minor fixtures and furniture.

\$35,000 is requested (Increase of \$5,000)

**COMMUNICATIONS  
ROSSMOOR NEWS AND WEBSITE**

**Communications/Rossmoor News Functions:**

- Publishes the Rossmoor News every Wednesday. This includes editing articles submitted by residents; reporting on meetings and events in Rossmoor; writing feature stories; taking and producing photos; selling classified, legal notices and display advertising; producing original ads and creating the final page layouts that are sent to the press.
- Develops and updates Rossmoor’s two websites: Rossmoor.com and rossmoornews.com.
- Acts as the media liaison and contact for the Rossmoor video.
- Handles the distribution of brochures and videos promoting Rossmoor.
- Creates marketing material for Rossmoor/places advertising for Rossmoor.
- Advertising staff sells bus advertising.

**Headcount:**

	2019 Budget	2019 Actual	2020 Budget
Sr. Manager	1.00	1.00	1.00
Asst. Managing Editor	0.00	0.00	1.00
Editor/Staff Writer (1)	1.50	1.60	1.50
Graphics Specialist (2)	2.80	2.80	2.80
Advertising Sales	2.00	2.00	2.00
Photographer (3)	0.80	0.80	0.80
Ad. Assist/Editor	1.00	0.50	0.55
Admin. Assistant (4)	0.70	0.90	0.90
Web Manager (5)	0.62	0.62	0.00
<b>Total</b>	<b>10.42</b>	<b>10.22</b>	<b>10.55</b>

(1) one at 28 hours per week, one at 32 hours per week

(2) two full time and one at 32 hours per week

(3) 32 hours per week

(4) 36 hours per week

(5) 25 hours per week



500 ROSSMOOR NEWS  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
5701	NEWSPAPER INCOME					
	NEWSPAPER SERVICES	1,300	0	0	0	0
5703	NEWSPAPER SUBSCRIPTION OTHER	2,270	2,142	1,725	2,500	-250
5704	NEWSPAPER ADVERTISING	864,459	782,000	398,856	820,000	738,000
5705	CLASSIFIED ADVERTISING	59,419	60,329	29,378	70,000	56,000
5706	BUS ADVERTISING	48,900	57,570	5,340	30,000	30,000
	TOTAL NEWSPAPER INCOME	976,348	902,040	435,299	922,500	826,750
	TOTAL REVENUE	976,348	902,040	435,299	922,500	826,750
<b>EXPENSES</b>						
6104	OVERTIME WAGES	377	137	1,950	1,800	2,700
6110	SALARIES AND WAGES	781,005	799,484	431,497	846,673	884,752
	TOTAL SALARY AND WAGES	781,382	799,620	433,447	848,473	887,452
6201	SOCIAL SECURITY TAX	57,059	58,082	33,536	64,324	67,684
6202	FEDERAL UNEMPLOYMENT INSURANCE	886	927	619	630	588
6203	STATE UNEMPLOYMENT INSURANCE	5,881	4,719	2,785	3,990	2,548
6204	HEALTH INSURANCE-NON UNION	136,107	134,481	65,565	138,184	104,022
6205	LIFE INSURANCE - NON UNION	3,522	3,859	2,249	3,872	4,956
6206	LONG TERM DISABILITY INSURANCE	2,046	2,271	1,449	2,465	3,367
6211	WORKER'S COMPENSATION	12,004	11,397	6,163	11,235	9,825
6213	TRAVEL AND MEAL ALLOWANCE	514	671	435	1,000	800
6214	401(k) MATCH GRF	8,144	8,305	8,726	6,634	17,040
6224	DUES AND MEMBERSHIPS	0	0	0	500	0
6225	SUBSCRIPTIONS AND BOOKS	367	385	638	500	19,550
6227	VISION CARE	1,152	1,152	663	1,152	1,399
6229	DENTAL INSURANCE	7,041	7,462	3,211	7,462	7,271
	TOTAL OTHER EMPLOYEE EXPE	234,724	233,710	126,040	241,948	239,050
6302	PROFESSIONAL SERVICES	10,166	15,517	8,059	11,000	12,000
6310	POSTAGE AND DELIVERY	7,326	7,242	2,599	10,000	7,000
6312	BUSINESS PROMOTION	2,002	1,731	392	2,000	1,500
6401	COST OF MATERIAL USED/SOLD	0	75	0	0	3,400
6402	ADMINISTRATIVE SUPPLIES	14,118	21,102	9,708	16,000	15,000
6408	SAFETY/SECURITY SUPPLIES	-137	0	0	0	0
6420	SUPPLIES	0	0	182	0	0
	TOTAL OPERATING EXPENSES	33,475	45,668	20,941	39,000	38,900
6801	NEWSPAPER PRINTING	213,997	221,016	111,036	226,000	232,000
	TOTAL CONTRACTUAL SERVICE	213,997	221,016	111,036	226,000	232,000
6901	EQUIPMENT RENTAL	503	461	294	550	550
	TOTAL REPAIRS AND MAINTEN	503	461	294	550	550
7003	BANK CHARGES-ALL TYPES	13,505	14,826	7,759	14,000	14,000

500 ROSSMOOR NEWS  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
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	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
7005 UNCOLLECTIBLE ACCOUNTS	240	0	0	1,500	1,500	0
TOTAL FINANCIAL EXPENSES	13,745	14,826	7,759	15,500	15,500	0
TOTAL EXPENSES	1,277,826	1,315,302	699,517	1,371,471	1,413,452	41,981
DIFFERENCE	-301,478	-413,262	-264,218	-448,971	-586,702	137,731

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**COMMUNICATIONS  
ROSSMOOR NEWS AND WEB 2020**

**Income:**

**Account #5703 - News Subscriptions Other**

This is the budget for Rossmoor News outside subscriptions. We changed our rates in 2019 to reflect increased postage and printing costs, which accounts for the projected increase in revenue. **2020 budget: \$2,750. (Increase of \$250 from 2019)**

**Account #5704 - News Advertising**

Based on historical and industry-wide revenue figures, the anticipated revenue for 2020 has been decreased by 10%. This is lower than the industry-wide 17% projected decrease because we will begin selling digital advertising in the third quarter of the year. **2020 budget: \$738,000 (Decrease of \$82,000 from 2019)**

**Account #5705 - Classified Advertising**

Based on historical and industry-wide revenue figures, the anticipated revenue for 2020 has been decreased by 20%. **2020 budget: \$56,000 (Decrease of \$14,000 from 2019)**

**Account #5706 – Bus Advertising**

Bus advertising has continued to do well, with a high rate of renewal by advertisers. Most of the buses have ads on at least two sides and the back of the buses. **2020 budget: \$30,000 (Same as 2019)**

**Operating Budget:**

**Account #6104 - Overtime Wages**

Overtime is needed for the following reasons: To cover when staff is on vacation or sick; to handle heavier load of work during production of special sections and large papers; and to cover deliveries of the newspaper during frequent news carrier shortages. The increase for 2020 reflects the difficulty in hiring and retaining news carriers. **2020 budget: \$2,700 (increase of \$900 from 2019).**

**Account #6213 - Travel and Meal Allowance**

This budget covers mileage for advertising sales staff and occasional meals for ad sales staff customers. **2020 budget: \$800 (decrease of \$200 from 2019).**

**Account #6224 - Dues and Memberships**

Budget is for a listing on the website Retirement.Net to showcase Rossmoor.com. **2020 budget: \$500 (same as 2019).**

### **Account #6225 - Subscriptions/Books**

This budget covers East Bay Times subscription, the monthly subscription for the Adobe software needed to produce the newspaper and the monthly subscription for the advertising management/production software licenses. The increase reflects an industry shift from one-time Adobe software purchases to the monthly-subscription model and the addition of the advertising management/production system needed to streamline operations and sell digital advertising. **2020 budget: \$19,550 (\$19,050 increase from 2019).**

### **Account #6302 - Professional Services**

Budget covers contract for servers, storage, maintenance, security and development work for the websites, as well as updates needed for custom-built classifieds software system. Increase reflects 5% industry inflation. **2020 budget: \$12,000 (\$1,000 increase from 2019).**

### **Account #6310 - Postage and Delivery**

Budget covers second-class postage to mail subscriptions of the Rossmoor News, first-class postage, UPS and Fed Ex package mailing. This budget also covers Channel 28 mail. Audit of mailings and how we package them reflects decrease for 2020. **2020 budget: \$7,000 (\$3,000 decrease from 2019).**

### **Account #6312 - Business Promotion**

Budget covers Rossmoor News annual listings on websites and phone directories and some Rossmoor News advertising. **2020 budget: \$1,500 (\$500 decrease over 2019).**

### **Account #6401 – Cost of Material Used/Sold**

Budget covers cost to produce ads that are placed on the sides of the buses. This expense was originally part of the administrative supplies. We are moving it to a separate account to better track bus advertising profit. **2020 budget: \$3,400 (\$3,400 increase from 2019).**

### **Account #6402 - Administrative Supplies**

This budget has office supplies, including paper, pens, ink cartridges for printers, tape, labels, envelopes, etc.; logo envelopes and stationery; plastic bags for delivery; rubber bands for delivery; electronic clip art for the graphics department; misc. supplies such as canvas bags, book bindery. It also includes cost of camera equipment for staff photographer. **2020 budget: \$15,000 (decrease of \$1,000 from 2019).**

### **Account #6801 - Newspaper Printing**

Printing charge increase was 2% higher than projected for the 2019 budget. We have offset the additional 2% increase expected for 2020 by reducing our extra copies, holding down page sizes and increasing our color advertising rates. **2020 budget: \$232,000 (\$6,000 increase over 2019)**

### **Account #6901 - Equipment Rental**

The rental budget is for the credit card machine. **2020 budget: \$550 (same as 2019).**

### **Account #7003—Bank charges**

These are credit card fees. **2020 budget: \$14,000 (same as 2019)**

### **Account #7005 - Uncollectible Accounts**

This budget covers bankruptcy and/or bad debt on display advertisers, mainly due to companies that go out of business and cannot pay their bills. **2020 budget: \$1,500 (same as 2019).**

## COMMUNICATIONS CHANNEL 28

### Responsibilities:

Produces programming for Channel 28. This includes recording and editing Rossmoor meetings including all GRF Board meetings, events, entertainment and lectures; editing shows submitted by residents and organizations; taking photos around the community; producing the Post-It bulletin board; and producing a bingo program, exercise shows, lecture and interview shows.

### Headcount:

	2019 Budget	2019 Actual	2020 Budget
Station Manager	1.00	1.00	1.00
Studio Coordinator	1.00	1.00	1.00
Videographer (1)	0.50	0.50	0.80
Program Assistant (2)	0.80	0.80	0.50
Total	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>

(1) 32 hours per week

(2) 20 hours per week

502 ROSSMOOR CHANNEL  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

	2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>						
TOTAL REVENUE	0	0	0	0	0	0
<b>EXPENSES</b>						
6104 OVERTIME WAGES	0	37	46	0	0	0
6110 SALARIES AND WAGES	199,439	225,270	100,821	222,348	240,663	18,315
TOTAL SALARY AND WAGES	199,439	225,308	100,867	222,348	240,663	18,315
6201 SOCIAL SECURITY TAX	15,400	17,174	7,843	17,008	18,411	1,403
6202 FEDERAL UNEMPLOYMENT INSURANCE	243	264	174	180	294	114
6203 STATE UNEMPLOYMENT INSURANCE	1,612	1,345	783	1,574	1,274	-300
6204 HEALTH INSURANCE-NON UNION	7,158	7,753	3,876	7,753	8,761	1,008
6205 LIFE INSURANCE - NON UNION	1,060	1,140	557	1,142	964	-178
6206 LONG TERM DISABILITY INSURANCE	630	704	385	763	849	86
6211 WORKER'S COMPENSATION	2,302	2,505	946	1,985	1,395	-590
6213 TRAVEL AND MEAL ALLOWANCE	309	261	258	800	600	-200
6214 401(k) MATCH GRF	1,341	1,625	366	1,820	1,172	-648
6227 VISION CARE	224	224	112	224	231	7
6229 DENTAL INSURANCE	2,037	2,158	1,025	2,158	2,255	97
TOTAL OTHER EMPLOYEE EXPE	32,315	35,153	16,325	35,407	36,206	799
6302 PROFESSIONAL SERVICES	2,380	5,780	0	4,000	7,300	3,300
6402 ADMINISTRATIVE SUPPLIES	15,692	21,860	7,735	17,000	17,000	0
TOTAL OPERATING EXPENSES	18,072	27,640	7,735	21,000	24,300	3,300
6702 TELEPHONE	579	942	365	480	720	240
TOTAL UTILITIES	579	942	365	480	720	240
TOTAL EXPENSES	250,405	289,043	125,293	279,235	301,889	22,654
DIFFERENCE	-250,405	-289,043	-125,293	-279,235	-301,889	22,654

**COMMUNICATIONS  
CHANNEL 28  
2020**

The following are the budget details by account:

**Account #6213 - Travel and Meal Allowance**

Mileage for staff to travel to and from "shoot" sites. **2020 budget: \$600 (decrease of \$200 from 2019).**

**Account #6302 - Professional Services**

This budget is for the service contract on the broadcast equipment and unexpected equipment repairs. In 2019, an annual warranty renewal was added for the studio software/hardware to cover necessary updates and repairs. **2020 budget: \$7,300 (increase of \$3,300 from 2019)**

**Account #6402 - Administrative Supplies**

Supplies budget for the station includes general office supplies: DVDs, tapes, cases, batteries, books, snap cameras, paper, printer cartridges, large camera tapes; batteries for small cameras; microphones; DVD recorders; lights; replacement monitors for Apple computers; software upgrades for Apple computers; headsets and battery replacement for the large camera; and tripods. Budget also covers costs of new equipment for unexpected breakdowns. In addition, this budget covers a shed for storage of Channel 28 equipment. **2020 budget: \$17,000 (same as 2019)**

**Account #6702 – Telephone**

Channel 28 manager has a phone with Internet access so she can log into the broadcast system when she is away from the office. Phone with Internet access was added for the studio coordinator to ensure access to the broadcast system at all times. **2020 budget: \$720 (increase of \$240 from 2019).**



800 GENERAL SERVICES  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
<b>REVENUES</b>							
	OCCUPANCY INCOME						
5001	CABLE TV COUPON	4,406,820	4,538,345	2,205,083	4,410,026	4,586,573	-176,547
5101	OPERATION FEE COUPON	16,454,325	17,609,419	9,047,449	18,094,851	19,029,065	-934,214
	<b>TOTAL OCCUPANCY INCOME</b>	<b>20,861,145</b>	<b>22,147,764</b>	<b>11,252,532</b>	<b>22,504,877</b>	<b>23,615,638</b>	<b>-1,110,761</b>
<b>COMMUNITY FACILITIES INCOME</b>							
5419	RV SPACE LEASE	0	0	0	30,000	45,000	-15,000
	<b>TOTAL COMMUNITY FACILIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>45,000</b>	<b>-15,000</b>
<b>FINANCIAL INCOME</b>							
5502	INTEREST	167	319	184	0	16,000	-16,000
5504	DISCOUNTS EARNED	0	51	0	0	0	0
	<b>TOTAL FINANCIAL INCOME</b>	<b>167</b>	<b>370</b>	<b>184</b>	<b>0</b>	<b>16,000</b>	<b>-16,000</b>
<b>OTHER INCOME</b>							
5801	FACILITIES USAGE FEE	0	36,200	22,450	40,000	40,000	0
5802	MISCELLANEOUS INCOME	10,663	10,387	3,459	10,000	10,000	0
5803	CREEKSIDE REVENUE	139,267	138,226	72,613	144,000	150,186	-6,186
5806	BUSINESS INCOME-VEHICLE MAINTENANCE	57,479	64,706	34,592	60,000	0	60,000
5810	RFID REVENUE	42,500	42,990	20,770	45,000	0	45,000
5821	GAIN/LOSS OF FIXED ASSETS	13,275	18,752	1,300	0	0	0
	<b>TOTAL OTHER INCOME</b>	<b>263,185</b>	<b>311,261</b>	<b>155,184</b>	<b>299,000</b>	<b>200,186</b>	<b>98,814</b>
	<b>TOTAL REVENUE</b>	<b>21,124,497</b>	<b>22,459,394</b>	<b>11,407,900</b>	<b>22,833,877</b>	<b>23,876,824</b>	<b>-1,042,947</b>
<b>EXPENSES</b>							
6110	SALARIES AND WAGES	0	0	0	130,000	75,000	-55,000
	<b>TOTAL SALARY AND WAGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	<b>75,000</b>	<b>-55,000</b>
6200	EMPLOYEE BENEFITS	2,930	0	0	0	0	0
6201	SOCIAL SECURITY TAX	0	0	0	9,771	5,738	-4,033
6202	FEDERAL UNEMPLOYMENT INSURANCE	24,446	0	0	0	42	42
6203	STATE UNEMPLOYMENT INSURANCE	-965	0	0	0	182	182
6207	RETIREMENT-NON UNION	726,499	707,250	353,625	707,250	707,250	0
6224	DUES AND MEMBERSHIPS	300	300	0	0	0	0
6226	EMPLOYEE LICENSES/PERMITS/FEES	0	0	400	0	0	0
	<b>TOTAL OTHER EMPLOYEE EXPE</b>	<b>753,210</b>	<b>707,550</b>	<b>354,025</b>	<b>717,021</b>	<b>713,212</b>	<b>-3,809</b>
6302	PROFESSIONAL SERVICES	18,823	105,951	23,757	17,000	17,000	0
6303	LEGAL SERVICES	57,430	73,284	61,442	100,000	120,000	20,000
6310	POSTAGE AND DELIVERY	16,663	23,473	7,345	18,000	18,000	0
6312	BUSINESS PROMOTION	0	6,760	59	0	0	0
6401	COST OF MATERIAL USED/SOLD	54,820	29,887	12,865	13,500	0	-13,500
6402	ADMINISTRATIVE SUPPLIES	12,144	11,974	16,228	15,000	25,000	10,000
6408	SAFETY/SECURITY SUPPLIES	2,068	4,061	1,895	3,000	3,000	0
6414	MISCELLANEOUS OPERATIONS	-338	0	0	0	0	0
6420	SUPPLIES	0	977	0	0	0	0
	<b>TOTAL OPERATING EXPENSES</b>	<b>161,610</b>	<b>256,367</b>	<b>123,590</b>	<b>166,500</b>	<b>183,000</b>	<b>16,500</b>

800 GENERAL SERVICES  
OPERATING BUDGET  
12/31/2019

GOLDEN RAIN FOUNDATION  
1001 GOLDEN RAIN ROAD  
WALNUT CREEK CA 94595

		2017 ACTUAL	2018 ACTUAL	JAN-JUNE2019 ACTUAL	2019 BUDGET	2020 BUDGET	DIFFERENCE
6502	FEDERAL/STATE INCOME TAX	800	800	0	800	800	0
6503	PROPERTY TAX	888,000	893,804	477,492	1,030,000	930,000	-100,000
6504	PERSONAL PROPERTY TAX	349	178	0	0	0	0
6505	SALES AND USE TAX	1,552	8,933	2,584	0	5,000	5,000
6506	OTHER LICENSES AND FEES	8,251	3,494	4,038	8,000	4,000	-4,000
	TOTAL TAXES	898,952	907,209	484,114	1,038,800	939,800	-99,000
6601	HAZARD INSURANCE	75,102	94,141	80,881	120,000	186,000	66,000
6604	BUSINESS LIABILITY INSURANCE	174,141	171,670	84,634	185,000	178,000	-7,000
6606	CYBER INSURANCE	13,263	13,441	6,111	14,000	13,000	-1,000
6610	SPECIFIC FIDELITY INSURANCE	20,261	20,221	10,647	21,000	22,000	1,000
6612	EARTHQUAKE INSURANCE	175,413	182,194	93,280	200,000	205,000	5,000
6613	OFFICERS/DIRECTORS INSURANCE	73,690	73,690	36,845	77,000	77,000	0
6614	UMBRELLA LIABILITY	90,141	91,601	52,264	96,000	110,000	14,000
	TOTAL INSURANCE	622,012	646,958	364,662	713,000	791,000	78,000
6701	WATER	178,974	195,300	72,383	206,500	231,000	24,500
6702	TELEPHONE	139,747	106,378	84,479	100,000	95,000	-5,000
6703	WASTE DISPOSAL	112,776	138,384	70,203	143,000	150,000	7,000
6704	GAS AND ELECTRICITY	711,845	734,906	345,563	688,000	668,000	-20,000
6705	RECYCLING PROGRAM	424	1,183	0	0	0	0
6707	TV CABLE CONTRACT	4,407,032	4,409,738	2,205,583	4,410,026	4,586,573	176,547
	TOTAL UTILITIES	5,550,798	5,585,890	2,778,212	5,547,526	5,730,573	183,047
6901	EQUIPMENT RENTAL	7,077	8,716	4,858	8,000	9,000	1,000
6903	EQUIPMENT REPAIR/MAINTENANCE	52,339	40,681	20,179	40,000	40,000	0
6981	TRUST FACILITY MAINTENANCE	430,371	351,090	122,961	426,000	659,000	233,000
	TOTAL REPAIRS AND MAINTEN	489,786	400,487	147,998	474,000	708,000	234,000
7003	BANK CHARGES-ALL TYPES	7,561	8,434	4,494	8,200	13,500	5,300
	TOTAL FINANCIAL EXPENSES	7,561	8,434	4,494	8,200	13,500	5,300
	TOTAL EXPENSES	8,483,928	8,512,894	4,257,095	8,795,047	9,154,085	359,038
	DIFFERENCE	12,640,569	13,946,500	7,150,805	14,038,830	14,722,739	-683,909