

GOLDEN RAIN FOUNDATION

2021 DRAFT BUDGET



2021 GRF OPERATIONS BUDGET

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CHIEF EXECUTIVE OFFICER BUDGET MESSAGE 2021 OPERATING BUDGET

INTRODUCTION

2020 is undoubtedly the most challenging year in a century. The effect on Americans of the global pandemic, social justice, civil unrest, polarizing political discourse, and the massive scope of natural disasters all occurring in a single year is without precedent. The impact of these global, national, and regional events has impacted each and every one of us and completely transformed how we live and even something so fundamental to our existence as how we breathe and whether we can go outside. Our lifestyles and our essential freedoms have changed, and not by our own choosing.

Above all else, COVID-19 continues to wreak havoc on our economy, our ability to socialize, and our freedom to physically exercise even with something so simple as going for a walk. Whether exposed to the virus or not, there is no question that our health is affected by being shut in with limited exercise options and restricted ability to visit with friends and family.

While so much of what is going on in our world is stressful and concerning, life continues. The sun comes up each day and we're around to see it! In Rossmoor, we are surrounded by beauty with trees, rolling hillsides, beautiful landscaping, wildlife and some limited outdoor recreational amenities. The pace in Rossmoor is, and always has been, slower, quieter, calmer than outside the gate. That has been by design. The Public Health Orders have intruded on that serenity and limited our freedoms but have permitted such activities as golf, tennis, pickleball, swimming, lawn bowling and bocce. In addition, we have many miles of hiking trails and many more miles of roadways and parks in Rossmoor to visit.

At GRF, we are very fortunate to have a dedicated staff that has persevered through this crisis. Managers have redesigned their services, multiple times in some cases, due to the changes in the Health Orders. Maintenance and Landscaping Departments have continued to keep the mutuals and Trust properties in good shape. The Order Desk continues to process thousands of calls for service each month. The newspaper and TV station have redesigned their media offerings. The Recreation Department has created entirely new programming utilizing YouTube, channel 28 and live streaming for entertainment and classes. The Golf Department, as the first amenity that was allowed to resume, has kept up with the maintenance routines and various changes in operating protocols to ensure participant safety. Similarly, the Aquatics Department has effectively managed very challenging operating restrictions to minimize health risks for swimmers and staff. The Fitness Department has created a series of workout videos geared to residents at home and the trainers have resumed personal instruction online and on the phone. The Counseling Office has assisted hundreds of residents and their families who are struggling through the pandemic's forced isolation. Public Safety has continued to

safely process thousands of authorized visitors every day and promptly responded to medical emergencies throughout the Rossmoor community.

Governance in Rossmoor has adapted to new methods of meeting by using Zoom teleconferencing, which has generated increased participation from residents in the community. Attendance at many board and committee meetings is the highest ever recorded.

Following the shelter-in-place Public Health Order in mid-March, the GRF Board of Directors ordered a suspension of all approved capital project initiatives that had not yet started, the suspension of all discretionary operating expenditures unless absolutely necessary, and the freezing of replacement hiring unless positions were deemed to be essential. These directives remain in place. As a result, GRF expects to generate an operating surplus at year end if the Public Health Orders do not materially change between now and then.

In April, the GRF Board authorized the submission of a \$3.57 million application to the federal government under the Paycheck Protection Program (PPP). The Funds were granted in late April. The PPP is a forgivable loan provided that certain conditions are met, although the government has not yet finalized the specific terms or methodology for employers to obtain forgiveness. GRF's expenses that qualify for the PPP are payroll and related costs. GRF's tax advisor has indicated that GRF will qualify for forgiveness as outlined under the general terms of the program.

In January, the Board received the Emergency Operations Plan, which had been updated to include planning for wildfire. Several community sessions were held last fall to solicit resident feedback on the proposed EOP. The consultant also modeled sophisticated fire-mapping technology to evaluate fire risk to the Rossmoor valley. Throughout the year, GRF and the mutuals aggressively mitigated fire risk and worked closely with the fire department. Last month, GRF applied for a state grant for wildfire mitigation.

Since March, most Board planning and decisions have revolved around the pandemic's impact on GRF. While most capital projects have been suspended, the Board allowed certain projects to continue that had already commenced or that posed a threat to the structural integrity of GRF assets. Specifically, the following projects are continuing for a total of \$1.1 million: Hillside accessible restroom upgrade, Gateway HVAC replacement, creek repairs, next phase of water reclamation planning, database integration, web portal, and the next phase of solar planning. \$1.3 million of approved projects remain on hold.

Late last year, the one megawatt solar farm was activated. It will provide much of GRF's energy needs for the next two decades, saving millions of dollars in electricity costs. A status report will be provided at the end of month Board meeting in September.

The operating environment for GRF in 2021 is extremely tenuous with the uncertain impact of the pandemic. We expect below average real estate activity as the greater Bay Area real estate market has softened in 2020, although recent indicators are ticking

upwards probably due to historically low interest rates. It's notable that Membership Transfer Fees for August 2020 are expected to be the same as August 2019.

There are mixed signs of potential inflationary factors on the horizon. Unemployment in the 9 county Bay Area region was 12.2% in July compared to 2.5% a year ago. 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—increased to 3.3% for the 12 months ending in June following a 3.0% increase in the previous year. The Consumer Price Index for All Urban Consumers also increased for the 12 months ending in June to 1.6%—up from 1.1% for the 12 months ending in April but half of the rate from June 2019. In an effort to prop the economy, the Federal Reserve reduced interest rates to nearly 0%. In theory, lower interest rates should encourage consumers and businesses to borrow more, which could spur economic spending and growth.

It's impossible to know with certainty how the economy will affect Rossmoor in 2021 but it is likely to be not markedly different than the latter half of 2020 if the Public Health Orders restricting gatherings do not change. It is worth noting that there are some additional inflationary pressures specific to Rossmoor, in particular, a 6.4% increase in PG&E as well as a 6.25% increase in water rates which went into effect July 2020. This follows a 6.5% increase last year and successive 9% increases in water rates in the 2 previous years. The catastrophic losses in the insurance industry since 2017 as well as Rossmoor's multi-million dollar claims for a major landslide and two recent fires has resulted in another large increase in property insurance.

Fortunately, due to an aggressive workplace safety campaign begun in early 2016, our workers compensation costs are significantly lower than in 2014. That year, GRF paid 6.15% of payroll as workers compensation insurance premium. For 2021, the insurance premium amount has been reduced to 3.49%. The savings for 2021 at this new rate amounts to more than \$394,000 compared to 2014.

DRAFT BUDGET AS IT AFFECTS THE COUPON

The staff is pleased to submit the 2021 budget for consideration. The managers and Finance team have spent hundreds of hours preparing the assumptions and numbers included in the budget.

Following a recommendation from two years ago, 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 2021 coupon, staff recommends allocating a portion of any expected surplus above forecast at the end of 2020 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.

GRF Net Expenses from Operations are forecasted to increase 2.5% next year. After adding in the Trust Facility budget with a slight budget decrease, the GRF portion of the coupon before Cable TV and Broadband increases \$5.59 to \$241.95, an increase of 2.37%.

CABLE TV AND BROADBAND

The decision to add broadband services (high-speed internet) to the cable TV contract was made in 2017. Over the initial 5 years of the contract, residents will save \$34 million compared to the current retail price of the bulk TV and broadband package. 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 2018 and 2019, Comcast did not end up increasing their fee but increased by 4% in 2020. In accordance with the terms of the contract, Comcast has not yet provided notice that they intend on raising their rate in 2021. We have budgeted for a new rate of \$59.54 for 2021, up \$2.29 per manor per month.

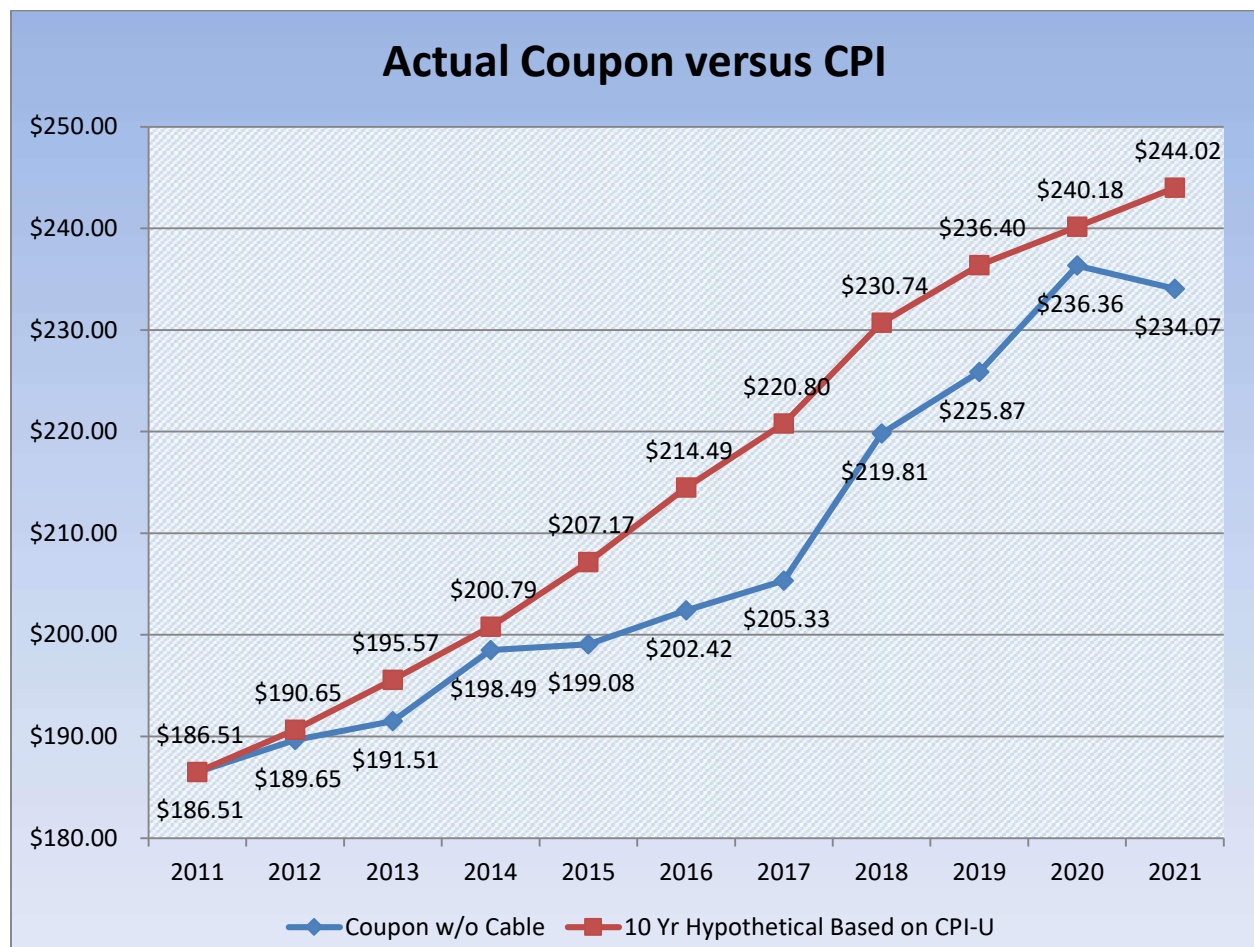
PRIOR YEAR SURPLUS

The Trust Agreement provides the Board with discretion to use a surplus in a manner that effectively returns it to the membership. Based on July's year-end forecast, staff is projecting to end 2020 with a surplus in excess of \$600,000 due to expense reductions related to the closure of the amenities and reductions in programming, which assumes little change in the Public Health Orders between now and January. Following guidance received from the Board in August, the forecasted surplus is being used in the 2021 budget to offset the increase in the GRF Operating budget and Comcast thereby reducing the coupon by \$632,000, or \$7.88 per manor per month.

The Total GRF Coupon including cable TV/broadband and the application of the surplus, but before adding any new programs or making any budget adjustments, is NOT forecasted to increase in 2021 and will remain at \$293.60 per manor per month.

THE GRF BUDGET VERSUS THE CPI

The following chart illustrates how the actual GRF coupon excluding Cable TV has grown for the years 2011 through 2021 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 2020 and 2021 inflationary growth was assumed based on the CPI for the 12-month period ending June 2020. For the 10-year period, the CPI has averaged a 2.9% annual increase while the GRF portion of the coupon increased by an average 2.5% annually during the same period. While the 0.4% difference is modest, it is 14% lower than CPI over the 10 year period. Had the coupon grown at the rate of inflation, Rossmoor residents would have paid an additional \$6,270,000 over the ten year period, equivalent to \$939 per manor.



KEY FACTORS INFLUENCING THE PROPOSED 2021 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, 2020 the operating cash balance, exclusive of funds received from the Payroll Protection Program, was \$2,420,000. In the draft 2021 budget staff is recommending that \$632,000 be used to offset any increases in operating expenses, thereby eliminating any increase in the coupon over 2020.

2. Trust Facility/Property Maintenance

In 2020, \$659,000 was budgeted for Trust Facility/Property Maintenance projects. In order to help compensate for the decrease in revenue resulting from the pandemic, \$310,000 of the budgeted items were deferred. The deferred items were included in the 2021 budget plus an additional \$348,500 for a total proposed budget of \$658,500.

3. Insurance

Each year our broker, A. J. Gallagher provides a projection of insurance premiums. For 2020, increases of 35% for property; 15% for umbrella and directors and officers ; 10% for earthquake, automobile and general liability; and 5% for crime, cyber and worker's compensation coverages.

4. Utilities

The budget for water expense is based on 12 months of usage using July 2020 rates for January through June 2021 and applying a projected 6.50% rate increase effective July 2021.

Energy costs were projected using 12 months of usage and applying a 6.40% PG&E rate increase. The 2021 draft budget includes a \$100,000 reduction in expense attributable to estimated savings from the solar project.

5. Public Safety – Securitas

The 2021 draft budget includes a \$54,000 cost increase primarily due to a 1.7% increase included in the contract with Securitas.

6. Property Taxes

The budget includes a 2% increase in property taxes on existing property.

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 manor 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. The 2021 budget includes a 4% increase over the 2020 actual expense.

8. Personnel Costs

The budget includes a reduction of 5.28 full time equivalent positions. This includes 2.5 in Bus Transportation, .75 in Recreation, 1.03 in Fitness and 1.0 in Facilities Maintenance. There are currently several open positions that will remain open due to the pandemic. These positions will not be filled until needed.

- a.) Defined benefit pension: the plan contribution budgeted is \$707,250, consistent with 2020.
- 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:
 - No CPI increase
 - An \$100,000 pool to be used by the CEO to appropriately adjust non-represented employee wages
- d.) Wages and benefits for represented employees (Union): Approximately \$16,000 was authorized for estimated increases in contractual costs.
- e.) Non represented employee benefits: An additional aggregate amount of \$99,000 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.) Revenue from facility rentals resident excursion, ticketed events, personal training, facilities usage fees and Creekside rental have been reduced by a total of \$637,000 due to restrictions resulting from the pandemic. The reduction in

revenue is partially offset by reductions in the costs of ticketed events and excursions totaling \$261,000.

- b.) Golf revenue is increased by \$25,000 due to price increases for golf play.
- c.) Rossmoor News revenues are projected to decrease by \$33,000 due to changes in the print advertising marketplace.
- d.) Handyman revenue is anticipated to increase by \$14,000 due to an increase in the number of new contracts.

SECTION 1
SUMMARIES

Included in this section are four summary documents:

1. Coupon Computation: This is a synopsis of the approved 2020 operations budget and coupon computation and the proposed 2021 operations budget and coupon. The proposed budget reflects implementation of the approved 2021 Budget Principles. The net result is a proposed 2021 coupon, not including the \$59.54 cable television component, of \$234.07, a \$2,29 decrease from the \$236.36 per month 2020 coupon amount.
2. 2020–2021 Operating Expense by Type of Service: This schedule illustrates the year over year expense variance by type of service.
3. 2012–2021 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. 2021 Operating Budget Summary: This schedule summarizes the 2021 proposed operating budget, revenue and expenses, by line item and major categories, displays the variance between the 2020 approved budget and the 2021 proposed budget, and illustrates 2018 and 2019 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**

	2020 Budget		2021 Budget		Variance		Percentage Variance
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	
GRF Operations	228.13	18,275,625	233.73	18,724,472	5.60	448,847	2.46%
Trust Facility/Property Maintenance	8.23	659,000	8.22	658,500	(0.01)	(500)	-0.12%
Coupon Before Operating Cash Applied	236.36	18,934,625	241.95	19,382,972	5.59	448,347	2.37%
Refund of Prior Year Surplus	-	-	(7.88)	(631,805)	(7.88)	(631,805)	
Trust Maintenance Reserve	-	-	-	-	-	-	
Coupon Before Cable Television	236.36	18,934,625	234.07	18,751,167	(2.29)	(183,458)	-0.97%
Cable Television	57.25	4,586,573	59.54	4,770,031	2.29	183,458	4.00%
Total Coupon	293.60	23,521,198	293.60	23,521,198	0.00	-	0.00%

(1) Totals are subject to a minor rounding adjustment

**GOLDEN RAIN FOUNDATION
YEAR 2020 BUDGET VS 2021 BUDGET
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2020 Budget		2021 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 6.99	559,988	\$ 6.88	551,097	(0.11)	(8,891)
Human Resources	4.12	330,309	\$ 4.44	355,543	0.32	25,234
Accounting	8.26	661,341	\$ 8.62	690,451	0.36	29,110
Information Technology	6.06	485,443	\$ 5.91	473,665	(0.15)	(11,778)
Public Safety/Securitas	26.30	2,106,766	\$ 26.97	2,161,011	0.67	54,245
Bus Transportation	14.61	1,170,628	\$ 11.29	904,408	(3.32)	(266,220)
Counseling	5.40	432,755	\$ 5.48	438,705	0.08	5,950
Handyman Service	(0.80)	(63,888)	\$ (1.29)	(103,290)	(0.49)	(39,402)
Recreation	13.69	1,096,441	\$ 15.89	1,272,784	2.20	176,343
Aquatics	9.11	730,048	\$ 9.05	724,922	(0.06)	(5,126)
Fitness Center	10.90	873,176	\$ 10.09	808,715	(0.81)	(64,461)
Golf Course	17.33	1,388,685	\$ 17.44	1,396,871	0.11	8,186
Lawn Bowling	1.74	139,565	\$ 1.77	141,828	0.03	2,263
Pro Shop	0.72	57,431	\$ 1.32	105,430	0.60	47,999
Facilities Maintenance	11.31	906,118	\$ 10.24	820,307	(1.07)	(85,811)
Vehicle Maintenance	4.78	382,732	\$ 5.01	401,016	0.23	18,284
Landscape Maintenance	11.04	884,397	\$ 11.21	898,087	0.17	13,690
Custodial Services	20.02	1,603,762	\$ 20.74	1,661,576	0.72	57,814
Rossmoor News	7.25	581,179	\$ 7.98	639,467	0.73	58,288
Rossmoor Channel	3.76	301,423	\$ 3.85	308,155	0.09	6,732
Unallocated/General Services	45.53	3,647,326	\$ 50.85	4,073,724	5.32	426,398
GRF Operations (1)	228.13	18,275,625	233.73	18,724,472	5.60	448,847

(1) Totals are subject to a minor rounding adjustment

Golden Rain Foundation Historical Coupon Comparison By Function

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Executive	7.24	7.39	7.25	7.41	7.75	7.73	8.20	7.66	6.99	6.88
Human Resources	6.84	6.78	6.73	7.03	7.53	8.66	9.32	4.03	4.12	4.44
Accounting	6.10	5.89	6.81	6.82	7.13	7.40	7.85	8.05	8.26	8.62
Information Technology	5.29	5.34	5.41	5.75	5.65	6.01	6.22	5.82	6.06	5.91
Public Safety/Securitas	21.29	21.29	22.37	22.86	23.63	23.15	23.48	25.64	26.30	26.97
Bus Transportation	15.09	14.75	14.43	14.24	13.21	14.29	14.13	13.80	14.61	11.29
Counseling	4.48	4.40	4.70	4.79	4.55	4.68	5.01	4.89	5.40	5.48
Handyman Service	(0.41)	(0.62)	(1.04)	(1.12)	(1.12)	(1.16)	(1.13)	(0.78)	(0.80)	(1.29)
Recreation	9.28	9.33	9.72	10.39	9.92	9.34	10.04	13.37	13.69	15.89
Aquatics	7.23	6.39	7.00	7.46	7.12	7.37	7.76	8.37	9.11	9.05
Fitness Center	7.84	7.88	8.52	9.42	9.75	9.66	10.42	11.13	10.90	10.09
Golf Course	14.59	13.95	14.45	15.01	14.79	14.24	15.41	15.57	17.33	17.44
Lawn Bowling	0.93	1.40	1.58	1.61	1.64	1.70	1.75	1.80	1.74	1.77
Pro Shop	0.63	0.45	0.22	(0.05)	0.01	0.30	0.30	0.32	0.72	1.32
Facilities Maintenance	7.81	8.52	9.45	10.07	10.15	10.59	11.04	11.14	11.31	10.24
Vehicle Maintenance	2.85	3.16	3.28	3.63	3.60	3.56	3.55	4.69	4.78	5.01
Landscape Maintenance	8.51	8.91	9.18	9.47	9.45	9.87	11.04	11.03	11.04	11.21
Custodial Services	13.59	14.12	15.78	16.54	17.77	17.98	18.64	19.63	20.02	20.74
Rossmoor News	2.70	2.88	2.59	2.66	2.78	3.19	4.21	5.60	7.25	7.98
Rossmoor Channel	3.01	2.99	3.07	3.02	3.04	3.23	3.46	3.49	3.76	3.85
Unallocated/General Services	42.87	45.22	49.74	39.64	39.85	42.88	43.45	45.31	45.53	50.85
GRF Operations (1)	187.77	190.38	201.24	196.66	198.21	204.66	214.14	220.55	228.13	233.73
Trust Maintenance Reserve	-	-	-	-	3.12	-	-	-	-	-
Trust Facility/Property Maintenance	8.12	16.10	4.11	11.50	11.07	4.54	5.67	5.32	8.23	8.22
Refund of Prior Year Surplus	(6.24)	(14.97)	(6.86)	(9.08)	(9.98)	(3.87)	-	-	-	(7.88)
Subtotal Before Cable TV	189.65	191.51	198.49	199.08	202.42	205.33	219.81	225.87	236.36	234.07
Cable TV	36.63	36.63	36.63	37.66	37.66	55.00	56.65	55.05	57.25	59.54
Total Coupon (1)	226.28	228.14	235.12	236.73	240.08	260.33	276.46	280.92	293.60	293.60

(1) Totals are subject to a minor rounding adjustment

800 ROCKVIEW DRIVE
 WALNUT CREEK CA 94595

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		2018	2019	JAN-JUNE2020	2020	2021	DIFFERENCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
5001	OCCUPANCY INCOME						
5101	CABLE TV & INTERNET COUPON	(1) 4,538,345	4,410,166	2,293,206	4,586,573	4,770,031	-183,458
	OPERATION FEE COUPON	17,609,419	18,094,897	9,467,236	18,934,625	18,751,167	183,458
	TOTAL OCCUPANCY INCOME	22,147,764	22,505,063	11,760,442	23,521,198	23,521,198	0
	COMMUNITY FACILITIES INCOME						
5401	RENTALS-COMMUNITY	(2) 148,280	174,976	54,520	165,000	60,000	105,000
5404	GUEST GOLF FEES	247,529	202,662	38,884	248,000	248,000	0
5405	RESIDENT GOLF FEES	405,140	346,367	159,647	400,000	400,000	0
5406	GOLF CARDS	307,475	315,575	290,235	310,000	340,000	-30,000
5409	EXCURSION COLLECTION	(2) 232,453	269,914	5,516	250,000	40,000	210,000
5410	TOURNAMENT FEES	12,880	17,050	0	20,000	15,000	5,000
5412	TICKETED EVENTS	(2) 196,719	207,645	37,342	214,000	72,000	142,000
5419	RV SPACE LEASE	0	5,859	23,348	45,000	45,000	0
5420	PERSONAL TRAINING	(2) 171,095	230,056	45,595	175,000	115,000	60,000
5430	MERCHANDISE SALES	189,730	162,378	49,102	200,000	180,000	20,000
5431	PRO SHOP CART RENTAL	105,970	95,196	32,913	110,000	130,000	-20,000
5432	PRO SHOP CLUB REPAIR	1,227	420	30	1,000	1,000	0
5433	PRO SHOP GOLF LESSON	32,752	27,823	10,138	34,000	35,000	-1,000
5434	PRO SHOP DRIVING RNG	53,217	46,937	22,248	60,000	60,000	0
	TOTAL COMMUNITY FACILIT	2,104,467	2,102,857	769,516	2,232,000	1,741,000	491,000
	FINANCIAL INCOME						
5502	INTEREST	319	4,774	3,776	16,000	0	16,000
5504	DISCOUNTS EARNED	51	0	0	0	0	0
	TOTAL FINANCIAL INCOME	370	4,774	3,776	16,000	0	16,000
	NEWSPAPER INCOME						
5703	NEWSPAPER SUBSCRIPTION OTHER	2,142	3,150	3,145	2,750	2,750	0
5704	NEWSPAPER ADVERTISING	(3) 782,000	812,662	348,851	738,000	701,100	36,900
5705	CLASSIFIED ADVERTISING	60,329	54,629	33,074	56,000	60,000	-4,000
5706	BUS ADVERTISING	57,570	46,770	10,105	30,000	30,000	0
	TOTAL NEWSPAPER INCOME	902,040	917,211	395,175	826,750	793,850	32,900
	OTHER INCOME						
5116	BUS GRANT	65,130	153,313	23,985	104,816	124,920	-20,104
5117	UC DAVIS GRANT	(4) 0	0	0	0	170,000	-170,000
5801	FACILITIES USAGE FEE	36,200	37,750	11,313	40,000	20,000	20,000
5802	MISCELLANEOUS INCOME	28,101	42,457	11,071	37,940	19,000	18,940
5803	CREEKSIDE REVENUE	(5) 138,226	144,643	60,216	150,186	50,000	100,186
5806	BUSINESS INCOME-VEHICLE MAINT	64,706	72,754	43,264	65,000	65,000	0
5810	RFID REVENUE	42,990	41,650	11,140	40,000	40,000	0
5820	HANDYMAN INCOME	388,081	383,679	195,550	428,000	440,000	-12,000
5821	GAIN/LOSS OF FIXED ASSETS	18,752	15,584	0	0	0	0
	TOTAL OTHER INCOME	782,186	891,831	356,540	865,942	928,920	-62,978
	TOTAL REVENUE	25,936,826	26,421,736	13,285,449	27,461,890	26,984,968	476,922
	EXPENSES						
6104	OVERTIME WAGES	147,322	146,302	33,630	121,100	107,900	-13,200
6107	TEMPORARY HELP	56,322	133,713	52,951	24,500	16,600	-7,900
6110	SALARIES AND WAGES	(6) 7,803,589	8,037,737	4,011,041	8,590,768	8,385,013	-205,755
6112	SEVERANCE PAY	0	16,277	0	0	0	0
	TOTAL SALARY AND WAGES	8,007,233	8,334,029	4,097,622	8,736,368	8,509,513	-226,855
6200	EMPLOYEE BENEFITS	7,611	7,999	4,016	9,000	8,000	-1,000
6201	SOCIAL SECURITY TAX	541,280	576,713	295,730	627,662	614,863	-12,799
6202	FEDERAL UNEMPLOYMENT INSURANCE	6,955	7,385	4,230	6,241	6,132	-109
6203	STATE UNEMPLOYMENT INSURANCE	34,389	34,494	12,637	27,634	26,572	-1,062
6204	HEALTH INSURANCE-NON UNION	(7) 790,216	758,947	404,043	784,994	866,389	81,395
6205	LIFE INSURANCE - NON UNION	30,255	33,129	20,342	35,756	44,745	8,989
6206	LONG TERM DISABILITY INSURANCE	17,292	20,817	10,988	23,710	24,052	342
6207	RETIREMENT-NON UNION	707,250	707,250	353,625	707,250	707,250	0
6209	HEALTH & WELFARE 324	(8) 552,750	589,448	300,775	603,720	670,650	66,930
6210	RETIREMENT-UNION	(8) 937,774	947,792	448,433	1,023,115	946,351	-76,764
6211	WORKER'S COMPENSATION	350,311	265,765	106,926	257,205	261,491	4,286
6213	TRAVEL AND MEAL ALLOWANCE	10,008	10,613	5,405	15,900	12,000	-3,900
6214	401(k) MATCH GRF	107,465	134,074	72,823	134,869	150,608	15,739
6217	EMPLOYMENT ADS	13,121	14,366	3,947	13,000	15,000	2,000
6218	PRE-EMPLOYMENT PHYSICALS	8,891	12,102	2,435	14,000	14,000	0
6219	STAFF TRAINING	30,876	32,580	15,698	36,500	35,500	-1,000
6220	STAFF SUPPORT	32,276	35,555	5,671	36,000	36,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	62,870	63,713	24,960	57,350	56,350	-1,000
6224	DUES AND MEMBERSHIPS	31,773	33,583	16,479	61,115	48,215	-12,900
6225	SUBSCRIPTIONS AND BOOKS	12,429	12,961	10,263	32,100	41,900	9,800
6226	EMPLOYEE LICENSES/PERMITS/FEES	0	400	0	0	0	0

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		2018	2019	JAN-JUNE2020	2020	2021	DIFFERENCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
6227	VISION CARE	6,542	7,073	3,987	7,456	8,469	1,013
6229	DENTAL INSURANCE	55,011	53,276	29,184	59,427	66,883	7,456
6230	PERSONAL SAFETY EQUIPMENT	3,771	4,919	1,815	5,000	3,500	-1,500
	TOTAL OTHER EMPLOYEE EXPE	4,351,117	4,364,954	2,154,413	4,579,004	4,664,920	85,916
6302	PROFESSIONAL SERVICES	401,636	506,140	181,664	412,409	508,500	96,091
6303	LEGAL SERVICES	73,284	161,084	21,858	120,000	120,000	0
6310	POSTAGE AND DELIVERY	31,207	23,230	7,593	27,356	25,856	-1,500
6311	COPY/PRINTING SERVICES	8,528	8,973	2,050	10,235	10,325	90
6312	BUSINESS PROMOTION	19,922	10,265	1,276	12,000	11,500	-500
6318	OBSOLETE MATERIAL	770	0	0	0	0	0
6401	COST OF MATERIAL USED/SOLD	175,346	144,780	44,073	173,400	163,400	-10,000
6402	ADMINISTRATIVE SUPPLIES	131,302	155,157	54,766	123,600	123,100	-500
6403	FUEL FOR VEHICLES	(9) 135,481	132,923	38,047	127,000	100,000	-27,000
6404	AUTOMOTIVE SUPPLIES	95,503	121,897	50,425	110,000	110,000	0
6405	EMERGENCY PREPAREDNESS	2,042	2,777	3,130	18,400	18,000	-400
6408	SAFETY/SECURITY SUPPLIES	27,847	18,231	6,889	20,550	17,250	-3,300
6409	SUPPLIES-COMPUTER EQUIPMENT	81,293	42,910	33,593	42,000	48,800	6,800
6410	ROUTINE ENTERTAINMENT SPECIAL	84,598	85,516	7,572	85,000	85,000	0
6414	MISCELLANEOUS OPERATIONS	7,280	3,084	1,038	0	3,000	3,000
6415	SWIMMING POOL SUPPLIES	55,403	45,504	11,655	55,000	55,000	0
6416	LANDSCAPING SUPPLIES	48,024	51,731	24,334	50,000	50,000	0
6417	FERTILIZER SUPPLIES	88,779	93,634	61,043	92,000	92,000	0
6419	TURF MAINTENANCE SUPPLIES	63,726	70,859	33,728	70,000	70,000	0
6420	SUPPLIES	267,421	276,766	134,015	294,200	279,000	-15,200
6430	APPLIANCE SUPPLIES	1,182	478	1,255	1,000	1,500	500
6431	MECHANICAL/ELECTRICAL SUPPLIES	41,416	27,911	9,060	36,000	36,000	0
6432	PLUMBING SUPPLIES	6,688	7,722	1,698	6,000	6,500	500
6440	BUILDING SUPPLIES	4,588	11,277	8,081	10,000	10,000	0
6441	RANGE SUPPLIES	8,294	5,596	5,215	8,000	8,000	0
6445	SUPPLIES LANDSCAPE EQUIPMENT	697	0	0	0	0	0
6447	COST OF TICKETED EVENTS	(10) 170,030	167,412	31,457	176,000	62,500	-113,500
6450	GOLF CART LEASE	31,209	32,769	16,153	33,500	37,000	3,500
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	33,179	36,794	10,105	33,300	33,300	0
6460	PAINTING SUPPLIES	1,468	4,661	6,354	3,500	4,000	500
6463	COST OF RESIDENT EXCURSIONS	(10) 177,755	216,237	24,092	185,000	40,000	-145,000
6466	GOLF CART FUEL	0	-3	0	0	0	0
	TOTAL OPERATING EXPENSES	2,275,896	2,466,316	832,220	2,335,450	2,129,531	-205,919
6501	TRANSPORTATION TAX/LICENSES	13,697	13,375	10,232	12,500	12,500	0
6502	FEDERAL/STATE INCOME TAX	800	800	0	800	800	0
6503	PROPERTY TAX	893,804	921,460	474,525	930,000	968,800	38,800
6504	PERSONAL PROPERTY TAX	178	0	0	0	0	0
6505	SALES AND USE TAX	8,933	5,411	1,164	5,000	5,000	0
6506	OTHER LICENSES AND FEES	37,484	49,649	28,389	45,000	45,000	0
	TOTAL TAXES	954,896	990,696	514,310	993,300	1,032,100	38,800
6601	HAZARD INSURANCE	(11) 94,141	153,371	108,487	186,000	310,000	124,000
6602	AUTOMOBILE INSURANCE	(11) 55,948	46,836	17,783	63,800	62,500	-1,300
6604	BUSINESS LIABILITY INSURANCE	(11) 171,670	169,268	85,552	178,000	192,000	14,000
6606	CYBER INSURANCE	(11) 13,441	11,335	6,273	13,000	13,000	0
6610	SPECIFIC FIDELITY INSURANCE	(11) 20,221	21,295	8,925	22,000	21,000	-1,000
6612	EARTHQUAKE INSURANCE	(11) 182,194	186,560	105,585	205,000	247,000	42,000
6613	OFFICERS/DIRECTORS INSURANCE	(11) 73,690	69,346	38,083	77,000	94,000	17,000
6614	UMBRELLA LIABILITY	(11) 91,601	104,459	57,845	110,000	133,000	23,000
	TOTAL INSURANCE	702,906	762,470	428,533	854,800	1,072,500	217,700
6701	WATER	455,560	347,247	162,524	474,500	486,000	11,500
6702	TELEPHONE	119,351	129,755	55,742	111,220	132,700	21,480
6703	WASTE DISPOSAL	140,689	160,155	63,698	152,500	132,500	-20,000
6704	GAS AND ELECTRICITY	820,892	861,907	329,708	765,800	792,800	27,000
6705	RECYCLING PROGRAM	1,183	0	0	0	0	0
6707	TV & INTERNET CABLE CONTRACT	(1) 4,409,738	4,418,227	2,293,284	4,586,573	4,770,031	183,458
	TOTAL UTILITIES	5,947,413	5,917,291	2,904,956	6,090,593	6,314,031	223,438
6801	NEWSPAPER PRINTING	221,016	218,909	105,874	232,000	232,000	0
6803	PUBLIC SAFETY CONTRACT	1,853,826	1,881,500	967,238	1,941,191	1,973,684	32,493
6807	ELEVATOR CONTRACT	9,914	3,147	1,490	10,000	6,500	-3,500
6809	COMPUTER PROGRAM MAINTENANCE	137,238	134,771	88,575	158,000	161,660	3,660
	TOTAL CONTRACTUAL SERVICE	2,221,995	2,238,326	1,163,177	2,341,191	2,373,844	32,653
6901	EQUIPMENT RENTAL	17,449	14,305	8,792	18,450	16,900	-1,550
6903	EQUIPMENT REPAIR/MAINTENANCE	242,230	185,520	116,455	211,500	206,500	-5,000
6905	BUILDING REPAIR/MAINTENANCE	59,647	92,916	37,275	60,000	60,000	0
6906	ELECTRICAL REPAIR/MAINTENANCE	543	2,947	3,360	10,000	5,000	-5,000
6907	PEST CONTROL	19,386	16,041	4,973	19,000	19,000	0
6919	REPAIR TEES, GREENS & FAIRWAYS	184,261	168,010	110,363	177,000	177,000	0
6927	SWIMMING POOL REPAIR/MAINTENAN	11,252	1,175	8,282	10,000	12,500	2,500
6929	APPLIANCE/MECHANICAL REPAIR/MA	20,260	13,707	18,732	15,000	15,000	0
6935	TREE MAINTENANCE/REMOVAL	136,714	145,983	66,610	138,000	138,000	0

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	2018	2019	JAN-JUNE2020	2020	2021	DIFFERENCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
6972 LANDSCAPE REPAIR/MAINTENANCE	120,619	121,614	61,114	123,234	123,234	0
6981 TRUST FACILITY MAINTENANCE	351,090	388,544	149,045	659,000	658,500	-500
TOTAL REPAIRS AND MAINTEN	1,163,452	1,150,761	585,000	1,441,184	1,431,634	-9,550
7003 BANK CHARGES-ALL TYPES	90,383	97,174	39,900	88,500	87,200	-1,300
7005 UNCOLLECTIBLE ACCOUNTS	0	330	0	1,500	1,500	0
TOTAL FINANCIAL EXPENSES	90,383	97,504	39,900	90,000	88,700	-1,300
7102 VEHICLE MAINTENANCE	136,964	157,369	66,628	142,000	132,000	-10,000
TOTAL INTER-DEPARTMENT C	136,964	157,369	66,628	142,000	132,000	-10,000
8551 RECOVERIES-INTER DEPARTMENT	-136,964	-157,095	-66,628	-142,000	-132,000	10,000
TOTAL RECOVERIES	-136,964	-157,095	-66,628	-142,000	-132,000	10,000
TOTAL EXPENSES	25,715,292	26,322,621	12,720,132	27,461,890	27,616,773	154,883
DIFFERENCE	(12) 221,534	99,115	565,317	0	-631,805	631,805

2021 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 2021.

2. Account Codes 5401, 5409, 5410, 5412, and 5420

Due to the restrictions related to the Covid-19 pandemic revenues have been reduced for the 2021 budget as many activities have yet to return to full operations. Recreation revenue including facility rentals, excursions and ticketed events are reduced by \$457,000. Fitness Center personal training revenue is reduced by \$60,000.

3. Account Codes 5704: Newspaper Advertising

Newspaper advertising revenue is reduced by \$36,900 as a result of changes in the print advertising marketplace.

4. Account Code 5117: UC Davis Grant

Golden Rain has received a 5 year grant from UC Davis Health to partner with them in a research project they are conducting. For 2021 the grant revenue is \$170,000.

5. Account Code 5803: Creekside Revenue

Due to the uncertainties related to the Covid-19 pandemic and possible restrictions, revenues from Creekside rent have been reduced by \$100,186.

6. Account Code 6110 : Salaries and Wages

An increase in salaries and wages includes a 1.0% increase only to union employees and a \$100,000 wage pool approved by the GRF Board at the June 2020 Board meeting. In 2020 there have been several vacant positions that have not been filled due to the Covid-19 pandemic. For the 2021 budget management has budgeted a decrease in the total number of full time equivalent positions. A net reduction of \$205,755 is budgeted.

7. 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.

8. Account Code 6209 and 6210: Health and Welfare – Union/Retirement – Union

The union contract allow for increases in the pension and health and welfare benefits.

9. Account Code 6403: Fuel

Due to Covid-19 related restrictions the number of bus routes operating had reduced, thus the cost of fuel to operate the buses has reduced. The 2021 budget shows a projected reduction of \$27,000.

10. Account Codes 6447 and 6463 – Cost of Ticketed Events/Resident Excursions

Due to Covid-19 related restrictions Recreation events and excursions will not be taking place showing a reduction in revenues, thus the 2021 budget also reflects a reduction of \$258,500 in costs.

11. 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 2020 budget results from the actual 2020 expense exceeding the budget plus a project 35% cost increase.

12. Budget Difference

Equal to the refund amount of the prior year's surplus.

Golden Rain Foundation Headcount Budget

	2020	2021
	Budgeted FTE's	Budgeted FTE's
CHIEF EXECUTIVE OFFICE	3.63	3.63
HUMAN RESOURCES	3.00	3.00
PUBLIC SAFETY	1.00	1.00
BUS TRANSPORTATION	11.50	9.00
COUNSELING SERVICES	4.00	4.00
ACCOUNTING & INFORMATION TECHNOLOGY	8.00	8.00
HANDYMAN PROGRAM	2.00	2.00
RECREATION	12.25	11.50
AQUATICS	11.00	11.00
FITNESS CENTER	10.23	9.20
GOLF COURSE, BOWLING GREEN, PRO SHOP	19.65	19.65
FACILITIES MAINTENANCE	6.00	5.00
VEHICLE MAINTENANCE	3.00	3.00
LANDSCAPE MAINTENANCE	7.00	7.00
CUSTODIAL SERVICES	15.00	15.00
ROSSMOOR NEWS	10.55	10.55
ROSSMOOR CHANNEL 28	3.30	3.30
Total	131.11	125.83

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 2021 one program suggestion is offered for consideration. For convenience, the proposal is listed below but is also described in a memorandum included in this section.

The cost of these proposals has not been included in the draft budget. The Board should review the proposals and direct staff as to whether any of them is to be approved to be included in the 2021 budget.

Description

Cost

1) Outdoor Pool operations – winter months

\$37,464

MEMORANDUM

Date: August 26, 2020

To: Tim O'Keefe, CEO

From: Jeff Matheson, Director of Resident Services

Re: Recommendation from the Aquatic Advisory Committee (AAC) to Keep the Outdoor Pools Open During the Winter Months

Since 2009 the two outdoor pools have closed during the winter months of November-February. During the Months of November and March the outdoor pools are only open eight hours per day compared to 15 during all other months. With the restrictions on programs and access to facilities the pools is one of a few options for residents to exercise. Attendance at the pools is restricted and a reservations system is in place. With the demand for access very high almost all available time slots are reserved each day.

Based on demand and lack of alternative activities, the AAC is recommending the outdoor pool not be closed this winter for the months of December-February. The month of December must be funded in the 2020 operational budget while the months of January and February would be included in the 2021 budget. The cost estimate for operating these two months is presented below.

Months of January and February:

16 staff hours per day x 59 days x \$18.50/hour (full cost of Lifeguard) =	\$17,464.00
Additional utilities estimate for both pools	\$12,000.00
Pool chemicals and supplies	<u>\$8,000.00</u>
Total operating cost for January – February for Hillside and Dollar pools	\$37,464.00

For the months of January and February the maximum number of reservations possible is 6,608 if the pools are open eight hours per day with the same capacity as is currently enforced.

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 2021.

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.

There are no new increased revenue or program cost recoveries suggested for 2021.

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 2021 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. 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 30 years has been approximately 8.0%

Relying on the actuary's projection, staff is recommending and has included in the 2021 GRF draft budget, a pension contribution of \$707,250 or 69% (GRF's portion) of the \$1.025M total recommended contribution.



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 2020 Plan Year Minimum Required Contribution measured in accordance with IRC §430 is \$0.

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 2020 and 2021 Plan Years. The balance of the Minimum Required Contribution for the 2021 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 2019 the GRF Pension Plan had pension obligations of approximately \$65,000,000 and pension assets of approximately \$52,000,000 resulting in a balance sheet liability of approximately \$13,000,000. 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 2019 was 3.25%.

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

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 \$49,000,000 and \$47,000,000 respectively at FYE 2019.

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 \$658,500 in projects for 2021.

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 2021 budget already includes full funding all 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.

2021 Trust Facility and Property Maintenance Projects

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<u>Project</u>	<u>Cost</u>
Public Works	
1. Street Maintenance	340,000
2. Sidewalk Maintenance	63,000
3. Valley Wide Street Stripping	27,500
4. Water, Drainage, Sewer Maintenance	18,000
Valleywide	
5. Median Island Improvement	50,000
6. Equipment Replacements	40,000
7. Interior Painting and Exterior Wood Stain	30,000
8. Furniture Replacement	10,000
9. Directional Signage	10,000
Open Space	
10. Open Space Maintenance	25,000
11. Defensible Space Fire Abatement	35,000
12. Trails Maintenance	10,000
TOTAL	658,500

2021 Trust Facility and Property Maintenance Projects

Public Works

1. Street Maintenance
 - 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 existing asphalt pavement an estimated 5-7 years. Also requested are funds used to repair sections of streets that may be damaged from weather or from repairs to underground utilities that require cutting into asphalt pavement.
\$340,000
2. 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
3. Valley Wide Street Striping
 - Re-striping in street paint of legends, arrows, limit lines, crosswalks and lane delineation on streets valley wide.
\$27,500
4. Water, Drainage, Sewer Maintenance
 - 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

Valleywide

5. 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
6. Equipment Replacements
 - 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
7. 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. Furniture Replacement

- Furniture in all clubhouses must be maintained and replaced periodically. These funds will be used to keep clubhouse furnishings in good condition.

\$10,000

9. 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

Open Space

10. 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

11. Defensible Space 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

12. Trails Maintenance

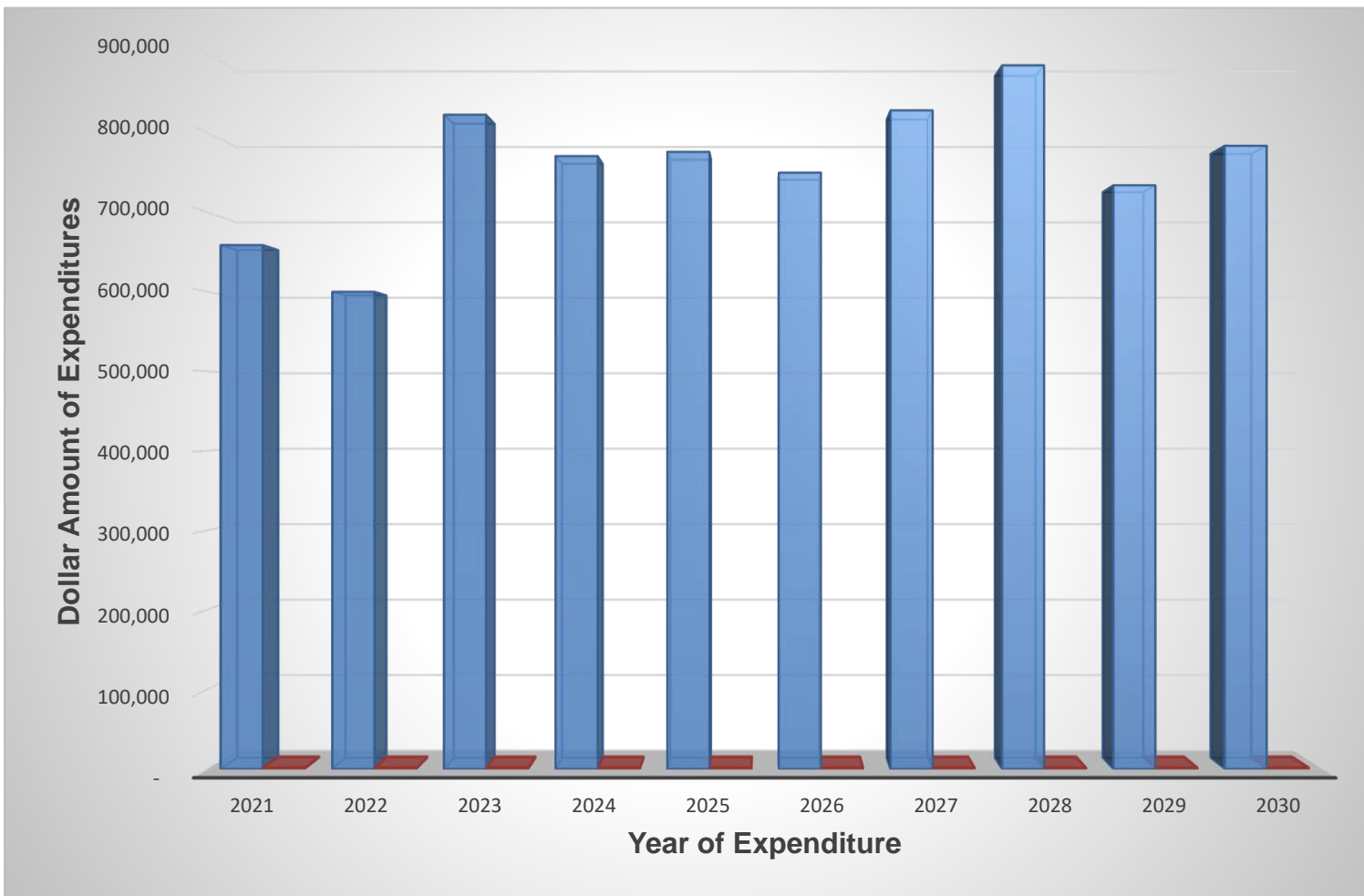
- These resources are used for various projects to maintain the trail system in Rossmoor.

\$10,000

**TRUST MAINTENANCE EXPENSE
OPERATING FUND**

Location	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Corp Yard Total	-	9,981	5,227	-	10,906	-	19,284	11,918	-	-
Creekside Total	-	23,634	79,370	26,090	85,079	169,297	32,141	166,849	58,646	154,035
Tice Creek Total	-	-	-	-	78,769	-	-	-	-	-
Dollar Total	-	51,232	38,041	62,356	72,710	-	32,141	13,242	65,468	14,048
Event Center Total	-	-	-	-	-	-	12,856	-	-	-
Gatehouse Total	-	-	11,423	-	-	-	19,284	-	-	-
Gateway Total	-	64,658	194,841	166,143	36,355	52,424	145,276	92,694	94,111	70,242
Golf Storm Drain Total	-	-	-	-	-	-	-	-	-	-
Hillside Total	-	-	36,553	-	60,592	83,628	89,994	35,753	30,006	44,955
MOD Office Total	-	-	-	23,531	-	-	-	92,694	-	-
Valley-Wide Total	228,000	210,444	214,957	243,137	174,694	179,935	204,618	190,893	196,620	202,518
Valley-Wide Streets Total	430,500	239,890	241,837	249,092	256,565	264,261	272,189	280,355	288,766	297,429
Grand Total	658,500	599,838	822,247	770,349	775,669	749,546	827,784	884,398	733,617	783,228
Fund Balance										
Beginning Balance	250,000	250,000	350,162	277,915	307,566	331,897	382,351	354,567	270,168	336,551
Amount Collected Via Coupon	658,500	700,000	750,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Expenditures	(658,500)	(599,838)	(822,247)	(770,349)	(775,669)	(749,546)	(827,784)	(884,398)	(733,617)	(783,228)
Ending Balance	250,000	350,162	277,915	307,566	331,897	382,351	354,567	270,168	336,551	353,324

GRF OPERATIONS 10 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 2021, 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 2019 actual, 2019 actual, 2020 budget and actual through June 30, and proposed 2021 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 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 Administrative Assistant and Mail Room Clerk.

Headcount:

	2020 Budget	2020 Actual	2021 Budget
CEO	1.00	1.00	1.00
Executive Services Manager	1.00	1.00	1.00
Admin Assistant	.63	.63	.63
Mail Room Clerk	1.00	1.00	1.00
Total	3.63	3.63	3.63

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	319	19	17	400	400	0
6110 SALARIES AND WAGES	494,913	456,745	207,891	423,655	417,143	-6,512
TOTAL SALARY AND WAGES	495,233	456,764	207,908	424,055	417,543	-6,512
6201 SOCIAL SECURITY TAX	30,044	25,919	14,688	22,817	22,974	157
6202 FEDERAL UNEMPLOYMENT INSURANCE	268	165	97	168	168	0
6203 STATE UNEMPLOYMENT INSURANCE	1,262	803	295	728	728	0
6204 HEALTH INSURANCE-NON UNION	54,705	59,462	36,622	58,534	56,375	-2,159
6205 LIFE INSURANCE - NON UNION	2,915	2,496	1,303	2,736	2,884	148
6206 LONG TERM DISABILITY INSURANCE	1,524	1,342	524	1,588	1,162	-426
6211 WORKER'S COMPENSATION	4,895	3,674	1,418	3,237	3,359	122
6213 TRAVEL AND MEAL ALLOWANCE	858	1,376	0	2,000	2,000	0
6214 401(k) MATCH GRF	13,284	13,714	7,801	14,381	15,584	1,203
6219 STAFF TRAINING	395	0	395	600	600	0
6220 STAFF SUPPORT	0	194	0	0	0	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	262	339	0	350	350	0
6224 DUES AND MEMBERSHIPS	565	385	0	415	415	0
6225 SUBSCRIPTIONS AND BOOKS	2,750	2,750	2,750	2,750	2,750	0
6227 VISION CARE	487	377	159	411	283	-128
6229 DENTAL INSURANCE	4,307	3,440	1,525	3,927	3,111	-816
TOTAL OTHER EMPLOYEE EXPE	118,521	116,437	67,576	114,642	112,743	-1,899
6310 POSTAGE AND DELIVERY	0	1,450	0	2,356	2,356	0
6311 COPY/PRINTING SERVICES	0	2,544	0	3,735	3,975	240
6312 BUSINESS PROMOTION	11,431	9,334	856	10,500	10,500	0
6402 ADMINISTRATIVE SUPPLIES	5,509	3,983	751	3,500	3,500	0
6420 SUPPLIES	303	463	0	1,200	0	-1,200
TOTAL OPERATING EXPENSES	17,243	17,773	1,607	21,291	20,331	-960
6702 TELEPHONE	0	120	240	0	480	480
TOTAL UTILITIES	0	120	240	0	480	480
TOTAL EXPENSES	630,996	591,094	277,331	559,988	551,097	-8,891
DIFFERENCE	-630,996	-591,094	-277,331	-559,988	-551,097	-8,891

EXECUTIVE SERVICES/CHIEF EXECUTIVE OFFICE**Account #6104 – Overtime Wages**

We are budgeting \$400 in 2021 for overtime wages, which is the same amount we budgeted for in 2020. 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 2021 for travel/accommodations/per diem for the CEO to attend professional association events, which is the same amount we budgeted for in 2020.

Account #6219 – Staff Training

We are budgeting \$600 in 2021 for registration fees for the CEO to attend professional association events, which is the same amount we budgeted for in 2020.

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 2021 for employee uniforms, which is the same amount we budgeted for in 2020.

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 2021, for a total of \$415, which is the same amount we budgeted for in 2020.

Account #6225 – Subscriptions and Books

We are budgeting \$2,750 in 2021 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 2021. We are budgeting \$2,356 in 2021 for postage and delivery and for the cost of including return postage on the ballot return envelopes. We are also budgeting \$3,975 in 2021 for copy/printing services for up to three district elections. Last year we

budgeted \$2,356 for postage and delivery and \$3,735 for copy/printing services for three election districts. We didn't use any of the budgeted funds because there was no balloting in any of the 3 Districts. All 3 candidates ran unopposed.

Account #6312 - Business Promotion

The primary costs for business promotion are for general Rossmoor promotional items. In 2020, funds were allotted for a print and ad campaign with the San Francisco Chronicle, but were not used due to the pandemic. There are 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 2021 for business promotion, which is the same amount we budgeted for in 2020.

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 2021 for administrative supplies, which is the same amount we budgeted for in 2020.

Account #6702 – Telephone

These funds are intended to be used for a \$20 monthly reimbursement for the use of personal cell phones for work related business for both the manager and the mail clerk. We are budgeting \$480 in 2021.

HUMAN RESOURCES

Human Resource Responsibilities:

The Human Resources Department is responsible for both leadership and administrative processes that support the acquisition, development and retention of employee assets with an organization. Operating in compliance with Federal, State and Local employment laws and regulations, HR develops and administers policies, programs and practices that directly or indirectly impact the people within the organization.

Human Resources includes several practice areas that make up the essential components of HR services at GRF. These include:

Policy & Program Development: developing policies and programs that support the mission and successful operating objectives of Golden Rain and advising management and employees on related matters;

Employee/Labor Relations: working with and through various types of employee related needs, concerns and or grievances. Labor negotiations and relationship development. Administration of applicable Leave of Absence laws and provisions;

Talent Acquisition: recruitment, selection and hiring of personnel;

Compensation Design & Planning: ensuring wage equity and competitiveness among jobs and job groups based on our type of organization and the services we provide;

Benefit Programs Development & Administration: planning, securing and administration of traditional health and welfare programs such as medical, dental and vision insurance. Other benefit programs include life insurance, Employee Assistance (EAP) benefits, COBRA, and coordination with other benefit insurance programs such as disability;

Performance Management & Measurement: *activities* include annual performance review administration, working with managers to develop performance goals and metrics, and other measures to gauge performance success such as goal setting activities or performance improvement plans;

Training & Development: plan, develop and execution of ways and methods to increase development of employee knowledge, skills and abilities for both management and staff;

Compliance & Risk Management: Ensuring that GRF policies, programs and practices comply with any Federal, State or Local employment laws. Ensure that measures are put into place that help mitigate the potential for violating any of these laws.

In addition, HR operates within these areas to preserve and enforce GRF standards as provided in our employee handbook, while supporting the integrity of GRF's culture as stated in our Vision, Mission and Values.

Headcount:

	2020 Budget	2020 Actual	2021 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	3.00	3.00	3.00

(1) 50% of salary allocated to MOD

105 HUMAN RESOURCES
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	965	1,987	1,237	1,000	1,500	500
6110 SALARIES AND WAGES	456,929	175,802	88,116	178,699	176,268	-2,431
TOTAL SALARY AND WAGES	457,894	177,789	89,354	179,699	177,768	-1,931
6200 EMPLOYEE BENEFITS	7,611	7,999	4,016	9,000	8,000	-1,000
6201 SOCIAL SECURITY TAX	29,866	14,709	6,528	13,669	13,485	-184
6202 FEDERAL UNEMPLOYMENT INSURANCE	131	100	72	126	126	0
6203 STATE UNEMPLOYMENT INSURANCE	338	281	-28	546	546	0
6204 HEALTH INSURANCE-NON UNION	61,521	22,549	14,663	21,983	32,470	10,487
6205 LIFE INSURANCE - NON UNION	2,697	1,187	753	1,142	1,666	524
6206 LONG TERM DISABILITY INSURANCE	1,461	806	394	840	873	33
6211 WORKER'S COMPENSATION	2,644	896	285	732	758	26
6213 TRAVEL AND MEAL ALLOWANCE	1,500	895	45	1,200	500	-700
6214 401(k) MATCH GRF	12,362	6,371	4,218	5,252	8,813	3,561
6217 EMPLOYMENT ADS	13,121	14,366	3,947	13,000	15,000	2,000
6218 PRE-EMPLOYMENT PHYSICALS	8,891	12,102	2,435	14,000	14,000	0
6219 STAFF TRAINING	11,653	10,557	2,005	8,000	11,000	3,000
6220 STAFF SUPPORT	32,276	35,205	5,671	36,000	36,000	0
6224 DUES AND MEMBERSHIPS	2,836	3,530	0	4,000	4,000	0
6225 SUBSCRIPTIONS AND BOOKS	8,042	5,962	4,379	7,000	12,000	5,000
6227 VISION CARE	415	197	121	185	253	68
6229 DENTAL INSURANCE	4,401	1,926	1,046	1,935	1,935	0
TOTAL OTHER EMPLOYEE EXPE	201,767	139,636	50,550	138,610	161,425	22,815
6302 PROFESSIONAL SERVICES	14,628	4,822	2,492	5,000	5,000	0
6303 LEGAL SERVICES	0	0	0	0	5,000	5,000
6310 POSTAGE AND DELIVERY	206	204	307	0	0	0
6311 COPY/PRINTING SERVICES	874	230	0	1,500	850	-650
6402 ADMINISTRATIVE SUPPLIES	3,564	7,371	3,281	5,500	5,500	0
TOTAL OPERATING EXPENSES	19,273	12,628	6,080	12,000	16,350	4,350
6702 TELEPHONE	240	190	0	0	0	0
TOTAL UTILITIES	240	190	0	0	0	0
7003 BANK CHARGES-ALL TYPES	0	76	0	0	0	0
TOTAL FINANCIAL EXPENSES	0	76	0	0	0	0
TOTAL EXPENSES	679,174	330,319	145,983	330,309	355,543	25,234
DIFFERENCE	-679,174	-330,319	-145,983	-330,309	-355,543	25,234

HUMAN RESOURCES
Entity 105
2021

Account #6104 - Overtime Wages

Reflecting the department's continuing commitment to limit overtime to the extent possible but in consideration of additional HR program and processing needs related to COVID-19's continued impact to employees, the proposed 2021 budget is increased slightly to \$1,500.

Account #6200 – Employee Benefits

This account includes the Employee Assistance Program and the administrative charges for the Health Savings Account, Flexible Spending Arrangement for Dependent Care. The requested 2020 budget is decreased from 2020 to \$8,000.

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, and are thus included in 2021 should such activities be allowed to continue should there be improvements in COVID-19 related restrictions. However, due to anticipated limits on travel and conference activities, the proposed amount for 2021 is decreased to \$500.

Account #6217 - Employment Ads

This item encompasses the costs of recruiting ads. Based on anticipated usage which reflects a potential increase in recruiting efforts due to retirements and recruitment related activities using more focused job advertising resources, the amount requested is increase slightly to \$15,000.

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. This line item remains the same at \$14,000 in order to accommodate testing for potential new hires, replacement positions and seasonal positions based on potential hiring activities in 2021.

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 2021, there are additional training needs related to State mandated harassment prevention training which is not required in 2020. Therefore, in 2021, the requested amount is increased to \$11,000.

Account #6220 - Staff Support

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. Staff support activities and functions are an important part of employee engagement. Current challenges with COVID-19 and our ability to conduct employee relation events as usual will require a different approach to our employee recognition efforts. Anticipated retirements are also expected in 2021. The requested amount for this budget amount remains flat at \$36,000 for 2021.

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 2021, the requested amount is flat from 2020, 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. With the additional of online compensation planning tool and services, this line item is slightly higher at \$12,000.

Account #6302 - Professional Services

This item provides for ad hoc HR services as part of our current payroll system, providing HR information system related operating data and reports. For 2021, this number remains flat at \$5,000.

Account #6303 - Legal Services

This item provides for legal consultation services related to HR policy and employee relation issues of a complex nature and involving deeper insight and application of Federal and/or State employment related laws. \$5,000 is allocated to this account in 2021.

Account #6311 - Copy and Printing Services

This item includes copying services for bulk training materials and other needs. This item is reduced in 2021 to \$850.

Account #6402 - Administrative Supplies

The 2021 budget for administrative supplies remains flat 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:

	2020 Budget	2020 Actual	2021 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
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
5810 OTHER INCOME						
RFID REVENUE	0	0	11,140	40,000	40,000	0
TOTAL OTHER INCOME	0	0	11,140	40,000	40,000	0
TOTAL REVENUE	0	0	11,140	40,000	40,000	0
6110 EXPENSES						
SALARIES AND WAGES	0	122,659	58,118	115,237	133,365	18,128
TOTAL SALARY AND WAGES	0	122,659	58,118	115,237	133,365	18,128
6201 SOCIAL SECURITY TAX	0	8,032	4,309	8,816	10,202	1,386
6202 FEDERAL UNEMPLOYMENT INSURANCE	0	43	17	42	84	42
6203 STATE UNEMPLOYMENT INSURANCE	0	216	52	182	364	182
6204 HEALTH INSURANCE-NON UNION	0	19,252	8,891	17,835	18,741	906
6205 LIFE INSURANCE - NON UNION	0	821	488	864	1,079	215
6206 LONG TERM DISABILITY INSURANCE	0	534	267	588	588	0
6211 WORKER'S COMPENSATION	0	449	181	472	566	94
6213 TRAVEL AND MEAL ALLOWANCE	332	347	0	400	400	0
6227 VISION CARE	0	169	69	140	139	-1
6229 DENTAL INSURANCE	0	1,220	500	1,099	1,099	0
TOTAL OTHER EMPLOYEE EXPE	332	31,085	14,773	30,438	33,262	2,824
6311 COPY/PRINTING SERVICES	2,436	1,864	499	2,000	2,000	0
6401 COST OF MATERIAL USED/SOLD	0	0	7,358	20,000	20,000	0
6402 ADMINISTRATIVE SUPPLIES	8,392	7,436	3,296	8,000	8,000	0
6405 EMERGENCY PREPAREDNESS	2,042	2,777	3,130	18,400	18,000	-400
6408 SAFETY/SECURITY SUPPLIES	2,486	2,149	1,218	5,000	5,000	0
6420 SUPPLIES	0	1,309	792	0	0	0
TOTAL OPERATING EXPENSES	15,355	15,536	16,293	53,400	53,000	-400
6803 PUBLIC SAFETY CONTRACT	1,853,826	1,881,500	967,238	1,941,191	1,973,684	32,493
TOTAL CONTRACTUAL SERVICE	1,853,826	1,881,500	967,238	1,941,191	1,973,684	32,493
6901 EQUIPMENT RENTAL	416	627	506	500	500	0
6903 EQUIPMENT REPAIR/MAINTENANCE	8,703	3,134	988	6,000	6,000	0
TOTAL REPAIRS AND MAINTEN	9,119	3,761	1,494	6,500	6,500	0
7003 BANK CHARGES-ALL TYPES	0	0	594	0	1,200	1,200
TOTAL FINANCIAL EXPENSES	0	0	594	0	1,200	1,200
TOTAL EXPENSES	1,878,633	2,054,540	1,058,511	2,146,766	2,201,011	54,245
DIFFERENCE	-1,878,633	-2,054,540	-1,047,371	-2,106,766	-2,161,011	54,245

**PUBLIC SAFETY
Entity 110
2021 BUDGET**

Account #5810 – RFID Revenue

This account includes revenue from the sale of RFID tags. For 2020 the estimate of tag sales were \$40,000. However, due to COVID-19 restrictions, renewal fees were not collected for April, May, June, and July. In 2021 it is expected that RFID revenue will return to \$40,000.

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 employment are reimbursed according to the Internal Revenue Service's annual mileage rates. For 2021, \$400 in travel/meal allowance is requested which is no change from 2020.

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 2021.

Account 6401 – Cost of Material Used/Sold

This line item was added in 2020 for the purchase of RFID tags. The initial supply of tags purchased when the system was implemented in 2012 was depleted and new tags were ordered. The number of tags ordered will provide a supply for 2020 and in 2021 new tags will need to be ordered. The budget amount requested for 2021 is \$20,000 which is the same amount as requested in 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 will remain flat for 2021 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. For many years, the budgeted amount was \$3,000. In 2020, \$15,000 was added to this line item to include consultant training for the GRF Emergency Operations Plan. Due to the COVID-19 pandemic the \$15,000 was returned to the operating budget. The additional \$15,000 is again requested for training in 2021. The total requested for 2021 is \$18,000.

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 2021 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 4th 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 2021 increase is 1.7%. The proposed 2021 budget, which includes both contracted and non-contracted costs, is \$1,973,684 which is an increase of \$32,493 from 2020.

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 2021 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, speed signs and camera systems and other public safety related equipment. Replacement cost for Foundation owned flags is also included. For 2021, the budget remains flat at \$6,000.

BUS TRANSPORTATION**Responsibilities:**

- Operation include downtown service, Dial A Bus service, and a subsidized shared ride service utilizing Uber/Lyft.
- 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:

	2020 Budget	2020 Actual	2021 Budget
Bus Driver/Foreman	1.00	1.00	1.00
Bus Drivers	10.00	7.40	7.40
Dispatcher	0.50	0.60	0.60
Total	11.50	9.00	9.00

116 BUS TRANSPORTATION
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
5116	OTHER INCOME						
	BUS GRANT	65,130	153,313	23,985	104,816	124,920	-20,104
	TOTAL OTHER INCOME	65,130	153,313	23,985	104,816	124,920	-20,104
	TOTAL REVENUE	<u>65,130</u>	<u>153,313</u>	<u>23,985</u>	<u>104,816</u>	<u>124,920</u>	<u>-20,104</u>
	EXPENSES						
6104	OVERTIME WAGES	38,034	43,004	9,447	30,000	20,000	-10,000
6107	TEMPORARY HELP	0	24,692	0	0	0	0
6110	SALARIES AND WAGES	562,854	574,973	270,538	603,813	476,432	-127,381
	TOTAL SALARY AND WAGES	600,888	642,669	279,986	633,813	496,432	-137,381
6201	SOCIAL SECURITY TAX	43,211	44,302	19,993	46,192	36,450	-9,742
6202	FEDERAL UNEMPLOYMENT INSURANCE	558	539	417	546	462	-84
6203	STATE UNEMPLOYMENT INSURANCE	2,771	2,560	1,276	2,366	2,002	-364
6204	HEALTH INSURANCE-NON UNION	16,668	16,668	8,891	17,835	18,741	906
6205	LIFE INSURANCE - NON UNION	124	0	0	0	0	0
6206	LONG TERM DISABILITY INSURANCE	76	0	0	0	0	0
6209	HEALTH & WELFARE 324	120,402	129,096	69,887	134,160	131,500	-2,660
6210	RETIREMENT-UNION	205,460	203,355	91,881	212,347	160,914	-51,433
6211	WORKER'S COMPENSATION	38,054	28,887	11,429	26,085	21,227	-4,858
6213	TRAVEL AND MEAL ALLOWANCE	48	0	0	0	0	0
6214	401(k) MATCH GRF	482	0	0	0	0	0
6219	STAFF TRAINING	1,279	1,421	1,421	2,000	1,500	-500
6222	EMPLOYEE UNIFORMS & LAUNDRY	5,963	3,435	2,422	4,000	4,000	0
6230	PERSONAL SAFETY EQUIPMENT	0	0	54	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	435,097	430,262	207,671	445,531	376,796	-68,735
6302	PROFESSIONAL SERVICES	0	32,220	12,544	15,000	25,000	10,000
6402	ADMINISTRATIVE SUPPLIES	7,904	5,101	176	0	0	0
6403	FUEL FOR VEHICLES	84,615	79,355	16,480	75,000	50,000	-25,000
6408	SAFETY/SECURITY SUPPLIES	7,359	736	0	0	0	0
6420	SUPPLIES	7,248	8,274	3,811	15,000	10,000	-5,000
	TOTAL OPERATING EXPENSES	107,126	125,686	33,011	105,000	85,000	-20,000
6501	TRANSPORTATION TAX/LICENSES	2,122	2,990	2,002	3,000	3,000	0
6506	OTHER LICENSES AND FEES	615	240	0	0	0	0
	TOTAL TAXES	2,737	3,230	2,002	3,000	3,000	0
6602	AUTOMOBILE INSURANCE	20,658	19,469	10,085	23,100	23,100	0
	TOTAL INSURANCE	20,658	19,469	10,085	23,100	23,100	0
6903	EQUIPMENT REPAIR/MAINTENANCE	3,617	756	601	5,000	5,000	0
	TOTAL REPAIRS AND MAINTEN	3,617	756	601	5,000	5,000	0
7102	VEHICLE MAINTENANCE	57,039	56,287	20,190	60,000	40,000	-20,000

116 BUS TRANSPORTATION
 OPERATING BUDGET
 12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL INTER-DEPARTMENT C	57,039	56,287	20,190	60,000	40,000	-20,000
TOTAL EXPENSES	1,227,163	1,278,357	553,545	1,275,444	1,029,328	-246,116
DIFFERENCE	<u>-1,162,032</u>	<u>-1,125,044</u>	<u>-529,560</u>	<u>-1,170,628</u>	<u>-904,408</u>	<u>-266,220</u>

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 subsidized shared ride service. The amount approved for FY 20/21 is \$124,920. Staff will apply for fiscal year 2021/2022 funding as soon as a call for projects is received. The budget is based on the assumption funding will be received for FY 2021/22.

Grant Revenue: \$124,920

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.

\$20,000 is requested (decrease of \$10,000)

Account #6219 – Staff Training

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

\$1,500 is requested (decrease of \$500)

Account #6222 – Employee Uniforms & Laundry

This budget provides funding for uniforms and laundry service.

\$4,000 is requested

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 that is funded through the Measure J Grant.

\$25,000 is requested (Increase of \$10,000)

Account #6403 - Fuel for Vehicles

This covers fuel for Rossmoor's buses. We are estimating fuel prices to be \$4.00 per gallon. The cost is reduced based on the assumption the service levels will remain restricted due to Covid-19.

\$50,000 is requested (decrease of \$25,000)

Account #6420 – Supplies

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 \$10,000 (decrease of \$5,000)

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

Account #7102 - Vehicle Maintenance

This covers all maintenance performed on the twelve buses by the vehicle maintenance department, including parts and labor. The amount is decrease based on the assumption fewer service miles will be driven.

\$40,000 is requested (decrease of \$20,000)

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, 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:

	2020 Budget	2020 Actual	2021 Budget
Manager	1.00	1.00	1.00
Social Worker	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Total	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

119 COUNSELING SERVICES
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
5412	COMMUNITY FACILITIES INCOME TICKETED EVENTS	0	11,955	898	14,000	0	14,000
	TOTAL COMMUNITY FACILIT	0	11,955	898	14,000	0	14,000
	TOTAL REVENUE	<u>0</u>	<u>11,955</u>	<u>898</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>
	EXPENSES						
6104	OVERTIME WAGES	10	232	0	0	0	0
6107	TEMPORARY HELP	22,244	52	0	0	0	0
6110	SALARIES AND WAGES	235,026	312,716	162,976	326,905	322,232	-4,673
	TOTAL SALARY AND WAGES	257,280	312,999	162,976	326,905	322,232	-4,673
6201	SOCIAL SECURITY TAX	17,074	22,985	12,139	25,008	24,651	-357
6202	FEDERAL UNEMPLOYMENT INSURANCE	190	180	95	168	168	0
6203	STATE UNEMPLOYMENT INSURANCE	862	871	288	728	728	0
6204	HEALTH INSURANCE-NON UNION	27,651	38,311	22,537	43,965	53,173	9,208
6205	LIFE INSURANCE - NON UNION	1,868	2,267	1,379	2,453	3,049	596
6206	LONG TERM DISABILITY INSURANCE	1,150	1,509	794	1,710	1,755	45
6211	WORKER'S COMPENSATION	1,704	1,907	798	1,699	1,762	63
6213	TRAVEL AND MEAL ALLOWANCE	101	417	0	500	500	0
6214	401(k) MATCH GRF	11,136	15,032	8,254	16,344	16,112	-232
6219	STAFF TRAINING	1,765	2,240	84	2,000	2,000	0
6224	DUES AND MEMBERSHIPS	316	491	157	800	800	0
6225	SUBSCRIPTIONS AND BOOKS	283	1,464	248	1,900	1,900	0
6227	VISION CARE	124	209	187	231	448	217
6229	DENTAL INSURANCE	2,377	2,873	1,617	3,344	3,927	583
	TOTAL OTHER EMPLOYEE EXPE	66,601	90,756	48,576	100,850	110,973	10,123
6310	POSTAGE AND DELIVERY	0	77	0	0	0	0
6311	COPY/PRINTING SERVICES	227	151	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	3,708	2,865	801	3,000	3,000	0
6447	COST OF TICKETED EVENTS	368	13,027	277	16,000	2,500	-13,500
	TOTAL OPERATING EXPENSES	4,303	16,120	1,078	19,000	5,500	-13,500
	TOTAL EXPENSES	328,184	419,875	212,630	446,755	438,705	-8,050
	DIFFERENCE	<u>-328,184</u>	<u>-407,920</u>	<u>-211,732</u>	<u>-432,755</u>	<u>-438,705</u>	<u>5,950</u>

ROSSMOOR COUNSELING SERVICES 2021

Account #5412 – Ticketed Events

The Women's and Men's Conference will be placed on hold for 2021.

(Decrease of \$14,000)

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

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

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. The conferences will be on hold for 2021. However, \$2,500 will be used to offer some Zoom presentations.

(Decrease of \$13,500)

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:

	2020 Budget	2020 Actual	2021 Budget
CFO (1)	1	1	1
IT Manager	1	1	1
Accounting Manager	1	1	1
Staff Accountant	1	1	1
Payroll/Benefits	1	1	1
Insurance Coordinator (1)	1	1	1
IT Desktop Support (1)	1	1	1
Accounts Payable/Receivable	1	1	1
Total	<u>8</u>	<u>8</u>	<u>8</u>

(1) 50% of salary allocated to MOD

120 ACCOUNTING
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	4,820	8,246	1,781	5,000	5,000	0
6107 TEMPORARY HELP	0	78,374	39,413	0	0	0
6110 SALARIES AND WAGES	439,388	407,411	207,865	465,008	484,030	19,022
TOTAL SALARY AND WAGES	444,208	494,032	249,059	470,008	489,030	19,022
6201 SOCIAL SECURITY TAX	30,746	29,329	17,466	35,574	37,028	1,454
6202 FEDERAL UNEMPLOYMENT INSURANCE	230	227	87	252	294	42
6203 STATE UNEMPLOYMENT INSURANCE	865	961	211	1,092	1,274	182
6204 HEALTH INSURANCE-NON UNION	23,545	28,890	21,111	33,194	44,523	11,329
6205 LIFE INSURANCE - NON UNION	3,202	3,318	1,943	3,644	4,336	692
6206 LONG TERM DISABILITY INSURANCE	1,766	1,981	1,005	2,295	2,371	76
6211 WORKER'S COMPENSATION	2,310	1,752	802	1,907	2,077	170
6213 TRAVEL AND MEAL ALLOWANCE	197	350	0	200	0	-200
6214 401(k) MATCH GRF	10,290	11,152	4,745	10,926	10,984	58
6219 STAFF TRAINING	0	100	0	500	0	-500
6224 DUES AND MEMBERSHIPS	120	0	0	0	0	0
6227 VISION CARE	371	387	169	382	558	176
6229 DENTAL INSURANCE	3,222	3,221	1,770	3,367	4,476	1,109
TOTAL OTHER EMPLOYEE EXPE	76,865	81,666	49,310	93,333	107,921	14,588
6302 PROFESSIONAL SERVICES	114,400	101,500	47,200	96,500	91,500	-5,000
6311 COPY/PRINTING SERVICES	0	76	0	0	0	0
6402 ADMINISTRATIVE SUPPLIES	1,358	7,091	1,556	1,500	2,000	500
TOTAL OPERATING EXPENSES	115,758	108,667	48,756	98,000	93,500	-4,500
TOTAL EXPENSES	636,830	684,365	347,124	661,341	690,451	29,110
DIFFERENCE	-636,830	-684,365	-347,124	-661,341	-690,451	29,110

ACCOUNTING

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)	63,000
Pension/401(k) Audits	▼ (1)	30,000
Tax Return	▼ (1)	6,000
Election	▼ (2)	4,500
Retirement Plan Charges	▼ (3)	3,000
Less Audit Fees to MOD (15%)		(15,000)
Total		<u>91,500</u>

(1) Per proposal by Shea Labagh Dobberstein

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

(3) Based on prior years experience for preparation of accounting disclosure report

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 \$2,000

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	516	2,584	1,318	0	0	0
6110	SALARIES AND WAGES	148,169	152,379	81,029	159,107	159,807	700
	TOTAL SALARY AND WAGES	148,685	154,962	82,346	159,107	159,807	700
6201	SOCIAL SECURITY TAX	10,654	11,337	6,350	12,172	12,225	53
6202	FEDERAL UNEMPLOYMENT INSURANCE	65	68	25	84	84	0
6203	STATE UNEMPLOYMENT INSURANCE	207	260	14	364	364	0
6204	HEALTH INSURANCE-NON UNION	31,205	25,487	4,997	33,389	12,857	-20,532
6205	LIFE INSURANCE - NON UNION	1,090	1,133	681	1,193	1,510	317
6206	LONG TERM DISABILITY INSURANCE	657	722	367	795	809	14
6211	WORKER'S COMPENSATION	874	771	339	653	688	35
6213	TRAVEL AND MEAL ALLOWANCE	0	0	1,276	0	0	0
6214	401(k) MATCH GRF	1,810	1,973	1,050	1,995	2,030	35
6219	STAFF TRAINING	7,999	5,582	3,080	12,000	10,000	-2,000
6222	EMPLOYEE UNIFORMS & LAUNDRY	0	543	0	0	0	0
6227	VISION CARE	216	162	22	222	45	-177
6229	DENTAL INSURANCE	1,884	1,408	130	1,969	286	-1,683
	TOTAL OTHER EMPLOYEE EXPE	56,660	49,445	18,332	64,836	40,898	-23,938
6402	ADMINISTRATIVE SUPPLIES	15,998	15,466	8,253	18,000	18,000	0
6409	SUPPLIES-COMPUTER EQUIPMENT	81,293	42,910	33,593	42,000	48,800	6,800
	TOTAL OPERATING EXPENSES	97,290	58,376	41,846	60,000	66,800	6,800
6501	TRANSPORTATION TAX/LICENSES	138	0	0	0	0	0
	TOTAL TAXES	138	0	0	0	0	0
6702	TELEPHONE	11,791	19,493	10,714	15,500	16,500	1,000
	TOTAL UTILITIES	11,791	19,493	10,714	15,500	16,500	1,000
6809	COMPUTER PROGRAM MAINTENANCE	137,238	134,771	88,575	158,000	161,660	3,660
	TOTAL CONTRACTUAL SERVICE	137,238	134,771	88,575	158,000	161,660	3,660
6903	EQUIPMENT REPAIR/MAINTENANCE	40,151	18,827	21,987	28,000	28,000	0
	TOTAL REPAIRS AND MAINTEN	40,151	18,827	21,987	28,000	28,000	0
7102	VEHICLE MAINTENANCE	0	0	-18	0	0	0
	TOTAL INTER-DEPARTMENT C	0	0	-18	0	0	0
	TOTAL EXPENSES	491,953	435,874	263,782	485,443	473,665	-11,778
	DIFFERENCE	-491,953	-435,874	-263,782	-485,443	-473,665	-11,778

**INFORMATION TECHNOLOGY DEPARTMENT
2020****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.

\$10,000**Account #6402 - Admin Supplies**

Computer equipment 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, computer, and notebook accessories as well as office supplies.

\$18,000**Account #6409 - Computer Equipment**

Computers, Notebooks, Monitors, Printers and scanners.

10	HP All-In-One Computers	\$16,000
4	HP Desktop Computers	\$5,600
4	Notebooks	\$6,400
18	Monitors	\$4,500
4	LaserJet Enterprise Printers	\$8,800
8	Desktop LaserJet printers	\$2,000
8	Desktop Scanners	\$4,000
5	All-In-One Printers	\$1,500

\$48,800**Account #6702 - Telephone (communications)**

Telephone maintenance contract of \$12,035 and new telephone equipment such as desktop phones and equipment for on and offsite uses

\$16,500

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 Microsoft Office, Adobe Acrobat Pro, Crystal Reports, Autocad, remote access and monitoring software, etc.

Jenark	\$40,000
Technical Support	\$39,500
Sate Software	\$3,500
Fuse Mail	\$3,200
Cyber Protect	\$4,000
Anti Virus	\$5,200
Cloud Backup	\$5,000
Office 365	\$28,300
Zoom Video and Web Conferencing	\$7,800
Database Support	\$20,160
Miscellaneous Software	\$5,000

\$ 161,660

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, network switches and wireless access points.

\$ 28,000

HANDYMAN 2021**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.

HANDYMAN

Account #5820 - Handyman Income

The budget for handyman income is projected to increase to \$440,000 for 2021. This is based on results for the first quarter of 2020.

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 is based on past expenditure history.

Account #6414 – Miscellaneous Operations

This line item is for the occasional use of third party vendors for repairs.

Account #6420 - Supplies

The requested budget amount for materials and supplies is based on historical expense.

RECREATION SERVICES

The mission of the Recreation Department is to provide and facilitate recreation and leisure activities, programs, and services, that enhance the quality of life for Rossmoor Residents. The department has undergone significant changes since March of 2020 due to the Covid-19 crises. The programs and services have changed and the methods of delivering those programs and services has changed. The mission however remains the same.

Through the delivery and facilitation of new programs the department continues to serve the Rossmoor community. New programs and planned programs include, YouTube Live, Mobile Rec (July-October), live stream concerts, drive in movies and concerts, limited attendance events (July-Dec), limited rentals (July-Dec), special interest/leisure section in Rossmoor News, support of other departments, facilitation of programs such as Friday Lunch, Farmers Market, Shred Days, Blood Drives, and special events.

The draft budget is prepared based on the following assumptions:

1. Clubhouses and most facilities will remain closed or heavily restricted through June of 2021.
2. Programs and services will need to be in accordance with County Health Orders for social distancing, masks, outdoors, and limited attendance.
3. Beginning in July of 2021 it is assumed that facilities may begin to open with restrictions on occupancy. Programs such as concerts, excursions, rentals, movies, and special events may resume with restricted attendance.
4. Based on the smaller attendance estimates the positions of Recreation Event Assistance has been suspended for 2020.
5. Revenue estimates for room reservations, excursions, and ticketed events have been significantly reduced. Expenditures related to excursions and ticketed events have also been significantly reduced.
6. The staff will continue to work to fulfil the mission of the department by providing and facilitating new programs and services to enrich the lives of Rossmoor Residents.

The assumptions are subject to change based on County, State, and Federal Health Orders. The Department will continue to adapt as needed in order to best serve the community.

Headcount:

	2020 Budget	2020 Actual	2021 Budget
Residents Services Director	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Coordinator II	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	3.00
Resident Services Assistant	1.80	1.80	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	1.70	1.70	1.70
Events Assistants	0.75	0.75	0.00
	<u>12.25</u>	<u>12.25</u>	<u>11.50</u>

210 RECREATION
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5401	RENTALS-COMMUNITY	148,280	174,976	54,520	165,000	60,000	105,000
5409	EXCURSION COLLECTION	232,453	269,914	5,516	250,000	40,000	210,000
5412	TICKETED EVENTS	196,719	195,690	36,444	200,000	72,000	128,000
		-----	-----	-----	-----	-----	-----
	TOTAL COMMUNITY FACILIT	577,451	640,579	96,480	615,000	172,000	443,000
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	6,235	4,023	3,422	6,500	4,000	2,500
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER INCOME	6,235	4,023	3,422	6,500	4,000	2,500
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	TOTAL REVENUE	583,686	644,602	99,902	621,500	176,000	445,500
		=====	=====	=====	=====	=====	=====
	EXPENSES						
6104	OVERTIME WAGES	4,708	4,578	403	4,000	4,000	0
6107	TEMPORARY HELP	3,865	4,432	720	4,500	1,600	-2,900
6110	SALARIES AND WAGES	696,965	851,578	434,471	882,875	857,991	-24,884
		-----	-----	-----	-----	-----	-----
	TOTAL SALARY AND WAGES	705,538	860,589	435,593	891,375	863,591	-27,784
6201	SOCIAL SECURITY TAX	45,827	58,335	31,509	62,469	60,438	-2,031
6202	FEDERAL UNEMPLOYMENT INSURANCE	565	669	396	529	504	-25
6203	STATE UNEMPLOYMENT INSURANCE	2,833	3,182	1,200	2,882	2,184	-698
6204	HEALTH INSURANCE-NON UNION	132,945	118,196	74,226	124,430	156,468	32,038
6205	LIFE INSURANCE - NON UNION	4,805	5,885	3,575	6,237	7,813	1,576
6206	LONG TERM DISABILITY INSURANCE	2,562	3,460	1,832	3,846	4,000	154
6211	WORKER'S COMPENSATION	39,592	26,311	11,196	25,166	25,242	76
6213	TRAVEL AND MEAL ALLOWANCE	439	23	1,584	3,500	500	-3,000
6214	401(k) MATCH GRF	18,153	23,498	12,086	25,041	25,168	127
6219	STAFF TRAINING	922	1,265	767	2,000	1,000	-1,000
6220	STAFF SUPPORT	0	156	0	0	0	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	392	440	0	500	500	0
6224	DUES AND MEMBERSHIPS	22,882	25,577	13,592	36,000	25,000	-11,000
6227	VISION CARE	1,238	1,579	823	1,663	1,646	-17
6229	DENTAL INSURANCE	11,342	11,602	6,174	12,903	12,330	-573
		-----	-----	-----	-----	-----	-----
	TOTAL OTHER EMPLOYEE EXPE	284,499	280,179	158,961	307,166	322,793	15,627
6310	POSTAGE AND DELIVERY	170	48	1	0	0	0
6402	ADMINISTRATIVE SUPPLIES	9,439	16,507	5,265	11,000	11,000	0
6408	SAFETY/SECURITY SUPPLIES	6,762	4,627	912	7,000	5,000	-2,000
6410	ROUTINE ENTERTAINMENT SPECIAL	84,598	85,516	7,572	85,000	85,000	0
6420	SUPPLIES	46,949	51,441	8,035	50,000	40,000	-10,000
6447	COST OF TICKETED EVENTS	169,662	154,386	31,180	160,000	60,000	-100,000
6463	COST OF RESIDENT EXCURSIONS	177,755	216,237	24,092	185,000	40,000	-145,000
		-----	-----	-----	-----	-----	-----
	TOTAL OPERATING EXPENSES	495,334	528,762	77,056	498,000	241,000	-257,000
6501	TRANSPORTATION TAX/LICENSES	289	0	0	0	0	0
		-----	-----	-----	-----	-----	-----
	TOTAL TAXES	289	0	0	0	0	0
6901	EQUIPMENT RENTAL	964	465	215	400	400	0
6903	EQUIPMENT REPAIR/MAINTENANCE	3,664	5,090	18	5,000	5,000	0

210 RECREATION
 OPERATING BUDGET
 12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REPAIRS AND MAINTEN	4,627	5,555	233	5,400	5,400	0
7003 BANK CHARGES-ALL TYPES	18,615	16,121	4,736	16,000	16,000	0
TOTAL FINANCIAL EXPENSES	18,615	16,121	4,736	16,000	16,000	0
7102 VEHICLE MAINTENANCE	0	0	-18	0	0	0
TOTAL INTER-DEPARTMENT C	0	0	-18	0	0	0
TOTAL EXPENSES	1,508,902	1,691,206	676,560	1,717,941	1,448,784	-269,157
DIFFERENCE	<u>-925,217</u>	<u>-1,046,604</u>	<u>-576,659</u>	<u>-1,096,441</u>	<u>-1,272,784</u>	<u>176,343</u>

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. Based on anticipated restrictions the revenue has been significantly reduced for 2021. This estimate is based on restriction continuing through June and then limited capacity rentals July-December. Staff normally assigned to reservations will continue to work with and support Rossmoor Clubs, planning for future reservations, providing support to programs such as the Farmers Market, Shred Days, Friday Lunch, planning special events, and supporting other departments.

\$60,000 is projected (Decrease of \$105,000)

Account #5409 – Excursion Collection (Revenue)

Excursions is anticipated to be restricted through June of 2021. This revenue estimate is based on limited excursions with small attendance numbers being offered July - December. We anticipate trip size of a max of 20 people, with average price of ticket of \$75 and 5 trips per month. Fees will be set to cover transportation, tickets, tours etc. Staff previously assigned to this activity will be conducting programs such as YouTube Live, Leisure articles, coordinating Mobile Rec and escorting trips.

\$40,000 is projected (Decrease of \$210,000)

Account #5412 – Ticketed Events (Revenue)

This revenue estimate is based on restrictions for large gatherings continuing through June of 2021 and then limited attendance concerts and shows July-December. One concert/show per week July-December with attendance of 150 max per show and an average ticket price of \$20.00. The ticket prices are set to cover the cost of the performers. Both revenue and expenses have been significantly reduced for 2021. Staff normally assigned to This program will be coordinating live stream concerts, drive in movies, drive in concerts, YouTube Live, and Leisure articles.

\$72,000 is projected (Decrease of \$128,000)

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.

\$4,000 is projected (Decrease of \$2,500)

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. We anticipate the Friday Lunch Program to continue with curbside meals thru June. We hope to begin regular dining service July-December. This will cover kitchen/clean up help.

\$1,600 is requested (decrease of \$2,900)

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. No conferences are planned for 2021.

\$500 is requested (Decrease of \$3,000)

Account # 6219 – Staff Training

This account will cover the cost of training materials and online courses. No conferences are planned for 2021.

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

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

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.

\$25,000 is requested (Decrease of \$11,000)

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 budget has been reduced anticipating facilities will remain closed through June 2021.

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

Account # 6410 – Routine Entertainment

This consists of the costs of hosting non-ticketed events which include entertainers, refreshments, and decorations. Weekly events for 2021 will include, live stream concerts, drive in concerts, drive in movies, Mobile Rec, special events and more. Once facilities open additional events will be offered consistent with Health Orders.

\$85,000 is requested

Account # 6420 – Supplies

This account is used for supplies for Recreation classes, Drive in Movies, Special event decorations/food, Mobile Rec., and holiday light installation for clubhouses. Supplies also cover coffee supplies for setups as requested by clubs/private bookings. This budget also covers any needs for minor replacement or refurbishment in facility rooms. (lamps, décor, repair etc.)

The budget has been reduced for 2021 based on facilities being closed.

\$40,000 is requested (Reduction of \$10,000)

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. It is anticipated that large gatherings will remain impacted for most of 2021. This line item as well as anticipated revenue has been significantly reduced for 2021. The expense is based on 24 shows July-December with the average expense for entertainers being \$2,500/show. See revenue estimate above for Ticketed Events.

\$60,000 is requested (Decrease of \$100,000)

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, and meals. Ticket prices are set for each trip to cover the estimated cost of the trip. It is anticipated that excursions will remain significantly impacted in 2021. Limited day trips are anticipated to begin in July. This line item as well as revenue for excursions has been significantly reduced for 2021.

\$40,000 is requested (Decrease of \$145,000)

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.

\$5,000 is requested

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

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:

	2020 Budget	2020 Actual	2021 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	11.00	11.00	11.00

(1) based on full time equivalent hours

220 AQUATICS
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	OTHER INCOME						
5802	MISCELLANEOUS INCOME	0	0	0	1,440	0	1,440
	TOTAL OTHER INCOME	0	0	0	1,440	0	1,440
	TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,440</u>	<u>0</u>	<u>1,440</u>
	EXPENSES						
6104	OVERTIME WAGES	19,074	16,525	2,779	15,000	15,000	0
6110	SALARIES AND WAGES	384,207	435,066	205,122	438,319	433,999	-4,320
	TOTAL SALARY AND WAGES	403,282	451,591	207,901	453,319	448,999	-4,320
6201	SOCIAL SECURITY TAX	29,159	33,356	15,167	33,530	33,200	-330
6202	FEDERAL UNEMPLOYMENT INSURANCE	740	915	482	462	504	42
6203	STATE UNEMPLOYMENT INSURANCE	3,980	4,198	1,489	2,002	2,184	182
6204	HEALTH INSURANCE-NON UNION	57,406	65,456	38,912	74,558	71,639	-2,919
6205	LIFE INSURANCE - NON UNION	1,239	1,906	1,476	2,394	3,007	613
6206	LONG TERM DISABILITY INSURANCE	763	1,264	848	1,662	1,728	66
6211	WORKER'S COMPENSATION	25,969	21,657	8,638	19,591	20,369	778
6213	TRAVEL AND MEAL ALLOWANCE	4,035	4,528	1,453	4,000	4,000	0
6214	401(k) MATCH GRF	6,538	10,579	5,331	9,199	11,027	1,828
6219	STAFF TRAINING	911	3,650	535	2,000	1,000	-1,000
6222	EMPLOYEE UNIFORMS & LAUNDRY	5,509	3,863	7,798	3,500	4,000	500
6224	DUES AND MEMBERSHIPS	210	165	0	0	0	0
6227	VISION CARE	413	644	494	724	936	212
6229	DENTAL INSURANCE	2,935	4,047	3,465	4,547	7,329	2,782
	TOTAL OTHER EMPLOYEE EXPE	139,808	156,229	86,086	158,169	160,923	2,754
6311	COPY/PRINTING SERVICES	490	514	60	0	0	0
6402	ADMINISTRATIVE SUPPLIES	3,699	2,443	45	0	0	0
6408	SAFETY/SECURITY SUPPLIES	967	1,769	1,000	0	0	0
6420	SUPPLIES	23,759	24,871	11,402	30,000	30,000	0
	TOTAL OPERATING EXPENSES	28,916	29,597	12,507	30,000	30,000	0
6704	GAS AND ELECTRICITY	77,476	76,757	27,233	90,000	85,000	-5,000
	TOTAL UTILITIES	77,476	76,757	27,233	90,000	85,000	-5,000
6903	EQUIPMENT REPAIR/MAINTENANCE	0	383	0	0	0	0
	TOTAL REPAIRS AND MAINTEN	0	383	0	0	0	0
	TOTAL EXPENSES	649,481	714,557	333,726	731,488	724,922	-6,566
	DIFFERENCE	<u>-649,481</u>	<u>-714,557</u>	<u>-333,726</u>	<u>-730,048</u>	<u>-724,922</u>	<u>-5,126</u>

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.

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

Account #6222 - Uniforms/Laundry

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

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

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:

This budget is based on the projection that the facility may open to limited access at some point in 2021. GRF Trainer staffing has been reduced by leaving two part time positions vacant. A 32 hour position that is currently vacant is included in the budget but will only be filled should the facility open. Training revenue is based on estimates for revenue from both virtual training appointments and in person once the facility opens.

The contract with Active Wellness has been modified to increase the Manager position from part time to full time. The Fitness Lead will be dedicated to delivering services to the study being funded by a grant with UC Davis.

Until the fitness center opens the staff will offer the following:

1. Virtual training appointments
2. Livestream group fitness classes
3. Recorded fitness classes posted to the website and played on Channel 28
4. Brief calls and orientations with Residents at no cost.
5. Weekly Newsletter emailed to all members of the Fitness Center
6. Assist Aquatics with pool reservations and deck monitoring.

Once the Fitness Center opens:

- 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:

	2020 Budget	2020 Actual	2021 Budget
Fitness Trainer	7.23	6.23	6.23
Front Desk Staff	3.00	3.00	3.00
Total	<u>10.23</u>	<u>9.23</u>	<u>9.23</u>

Contracted Management with Active Wellness:

Fitness Manager	.60	1.00	1.00
Fitness Lead	1.00	1.00	1.00
Front Desk Lead	1.00	1.00	1.00
Total	<u>2.60</u>	<u>3.00</u>	<u>3.00</u>
Grand Total	<u>12.83</u>	<u>12.23</u>	<u>12.23</u>

GRF Had two resignations and one retirement in the training staff during the summer of 2020. These three part time positions were equivalent to two full time positions. The budget proposes to rehire one full time equivalent for 2021. The Active Wellness agreement was modified to increase the manager position from 0.6 FTE to full time. The Fitness Lead position is being reassigned to and funded by the UCD Grant.

221 FITNESS CENTER
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
5420	COMMUNITY FACILITIES INCOME						
	PERSONAL TRAINING	171,095	230,056	45,595	175,000	115,000	60,000
	TOTAL COMMUNITY FACILIT	171,095	230,056	45,595	175,000	115,000	60,000
5117	OTHER INCOME						
	UC DAVIS GRANT	0	0	0	0	170,000	-170,000
5802	MISCELLANEOUS INCOME	11,479	16,049	3,210	20,000	5,000	15,000
	TOTAL OTHER INCOME	11,479	16,049	3,210	20,000	175,000	-155,000
	TOTAL REVENUE	<u>182,574</u>	<u>246,105</u>	<u>48,805</u>	<u>195,000</u>	<u>290,000</u>	<u>-95,000</u>
	EXPENSES						
6104	OVERTIME WAGES	7,580	4,086	516	6,000	6,000	0
6107	TEMPORARY HELP	5,477	0	0	5,000	0	-5,000
6110	SALARIES AND WAGES	585,195	542,356	268,728	583,075	526,897	-56,178
	TOTAL SALARY AND WAGES	598,252	546,442	269,244	594,075	532,897	-61,178
6201	SOCIAL SECURITY TAX	42,841	39,034	20,756	44,607	40,307	-4,300
6202	FEDERAL UNEMPLOYMENT INSURANCE	620	551	371	630	546	-84
6203	STATE UNEMPLOYMENT INSURANCE	3,177	2,592	1,119	2,730	2,366	-364
6204	HEALTH INSURANCE-NON UNION	133,726	117,961	64,528	117,164	121,706	4,542
6205	LIFE INSURANCE - NON UNION	2,882	2,837	1,727	3,017	3,987	970
6206	LONG TERM DISABILITY INSURANCE	1,772	1,885	994	2,100	2,294	194
6211	WORKER'S COMPENSATION	33,073	21,693	9,961	20,669	20,309	-360
6213	TRAVEL AND MEAL ALLOWANCE	0	0	0	1,000	1,000	0
6214	401(k) MATCH GRF	11,464	14,060	7,899	14,455	15,132	677
6219	STAFF TRAINING	3,715	2,812	1,954	4,000	4,000	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	0	2,709	0	3,000	1,500	-1,500
6224	DUES AND MEMBERSHIPS	1,644	449	375	1,500	500	-1,000
6225	SUBSCRIPTIONS AND BOOKS	0	462	150	500	500	0
6227	VISION CARE	982	836	545	864	1,206	342
6229	DENTAL INSURANCE	7,524	6,138	3,614	6,756	8,965	2,209
	TOTAL OTHER EMPLOYEE EXPE	243,419	214,021	113,993	222,992	224,318	1,326
6302	PROFESSIONAL SERVICES	136,820	226,930	88,597	204,609	295,000	90,391
6310	POSTAGE AND DELIVERY	78	0	0	0	0	0
6311	COPY/PRINTING SERVICES	2,669	394	0	1,000	1,000	0
6402	ADMINISTRATIVE SUPPLIES	9,279	9,770	1,006	10,000	10,000	0
6408	SAFETY/SECURITY SUPPLIES	276	292	0	500	500	0
6420	SUPPLIES	19,526	21,237	504	20,000	20,000	0
	TOTAL OPERATING EXPENSES	168,647	258,623	90,107	236,109	326,500	90,391
6903	EQUIPMENT REPAIR/MAINTENANCE	6,711	10,089	1,711	10,000	10,000	0
	TOTAL REPAIRS AND MAINTEN	6,711	10,089	1,711	10,000	10,000	0
7003	BANK CHARGES-ALL TYPES	3,718	6,093	2,071	5,000	5,000	0
	TOTAL FINANCIAL EXPENSES	3,718	6,093	2,071	5,000	5,000	0

221 FITNESS CENTER
 OPERATING BUDGET
 12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL EXPENSES	1,020,746	1,035,268	477,126	1,068,176	1,098,715	30,539
DIFFERENCE	<u>-838,172</u>	<u>-789,163</u>	<u>-428,321</u>	<u>-873,176</u>	<u>-808,715</u>	<u>-64,461</u>

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. With restrictions on operations and reduction in staffing it is anticipated that personal training revenue will decrease for 2021.

\$115,000 is projected (Decrease of \$60,000)

Account # UCD Grant Revenue

The GRF Board authorized the execution of an agreement with UC Davis to participate in a study. The agreement will provide GRF with \$170,000 in revenue to cover the cost of expenses including 1 full time position contracted through Active Wellness. This position is the Fitness Lead.

\$170,000 is projected (Increase of \$170,000)

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. Restrictions on operations may significantly impact fees collected.

\$5,000 is projected (Decrease of \$15,000)

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.

\$6,000 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.

\$0 is requested (Decrease of \$5,000)

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

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

Account #6222 Employee Uniforms & Laundry

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

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

Account #6224 Dues & Memberships

Certifications and memberships with professional organizations.

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

Account #6225 Subscriptions and Books

The department subscribes to trade publications.

\$500 is requested

Account #6302 Professional Services

In 2020 the Board authorized a professional services agreement amendment with Active Wellness to restructure the management services. The agreement now includes a full time Fitness Manager, a full time Fitness Lead that will be funded by the UCD Grant, and a full time Front Desk Lead. The Agreement also includes fees for the management software MindBody. The increase over 2020 covers the additional time for the Manager and increased costs for the Fitness Lead since the position will no longer be offset by Personal Training revenue.

\$295,000 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. New in 2021 is expenses related to execution of the UCD Grant.

\$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 2019.
- 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
Total	19.65	19.65	19.65

Note: Headcount Excludes Range Workers

461 GOLF COURSE OPERATIONS
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5404	GUEST GOLF FEES	247,529	202,662	38,884	248,000	248,000	0
5405	RESIDENT GOLF FEES	405,140	346,367	159,647	400,000	400,000	0
5406	GOLF CARDS	307,475	315,575	290,235	310,000	340,000	-30,000
5410	TOURNAMENT FEES	12,880	17,050	0	20,000	15,000	5,000
	TOTAL COMMUNITY FACILIT	973,024	881,654	488,766	978,000	1,003,000	-25,000
	TOTAL REVENUE	973,024	881,654	488,766	978,000	1,003,000	-25,000
	EXPENSES						
6104	OVERTIME WAGES	5,403	4,065	705	6,000	0	-6,000
6110	SALARIES AND WAGES	820,377	838,421	450,090	927,994	927,206	-788
	TOTAL SALARY AND WAGES	825,780	842,486	450,794	933,994	927,206	-6,788
6201	SOCIAL SECURITY TAX	60,062	60,818	33,104	70,895	70,833	-62
6202	FEDERAL UNEMPLOYMENT INSURANCE	723	692	373	630	630	0
6203	STATE UNEMPLOYMENT INSURANCE	3,580	3,296	1,132	2,730	2,730	0
6204	HEALTH INSURANCE-NON UNION	37,471	29,169	8,891	35,670	18,741	-16,929
6205	LIFE INSURANCE - NON UNION	1,840	1,897	1,135	1,997	2,512	515
6206	LONG TERM DISABILITY INSURANCE	989	1,069	535	1,176	1,176	0
6209	HEALTH & WELFARE 324	133,171	133,880	72,912	145,340	170,950	25,610
6210	RETIREMENT-UNION	224,221	216,292	111,558	250,952	249,041	-1,911
6211	WORKER'S COMPENSATION	68,560	60,900	24,405	50,022	52,477	2,455
6213	TRAVEL AND MEAL ALLOWANCE	314	519	159	1,200	1,200	0
6219	STAFF TRAINING	435	675	550	1,200	1,200	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	18,179	19,693	3,793	18,000	18,000	0
6224	DUES AND MEMBERSHIPS	555	1,010	400	6,300	5,000	-1,300
6225	SUBSCRIPTIONS AND BOOKS	542	450	0	400	2,800	2,400
6227	VISION CARE	326	272	139	281	277	-4
6229	DENTAL INSURANCE	2,476	1,998	999	2,198	2,198	0
6230	PERSONAL SAFETY EQUIPMENT	2,167	1,843	693	2,000	2,000	0
	TOTAL OTHER EMPLOYEE EXPE	555,611	534,474	260,776	590,991	601,765	10,774
6402	ADMINISTRATIVE SUPPLIES	109	0	0	0	0	0
6403	FUEL FOR VEHICLES	24,842	21,502	12,479	22,000	20,000	-2,000
6408	SAFETY/SECURITY SUPPLIES	4,191	2,689	2,596	3,000	3,000	0
6414	MISCELLANEOUS OPERATIONS	-107	-112	92	0	0	0
6417	FERTILIZER SUPPLIES	80,525	85,424	54,487	82,000	82,000	0
6419	TURF MAINTENACE SUPPLIES	56,045	62,319	29,849	62,000	62,000	0
6420	SUPPLIES	13,428	12,691	8,499	16,000	16,000	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	16,393	14,819	4,358	16,000	16,000	0
6466	GOLF CART FUEL	0	-3	0	0	0	0
	TOTAL OPERATING EXPENSES	195,427	199,329	112,360	201,000	199,000	-2,000
6501	TRANSPORTATION TAX/LICENSES	913	0	0	0	0	0
	TOTAL TAXES	913	0	0	0	0	0
6602	AUTOMOBILE INSURANCE	3,935	2,285	1,184	4,400	3,100	-1,300

GOLF COURSE

Account #5404 - Guest Golf Fees

The Director of Golf is suggesting that the guest rates stay the same for 2021. This is after researching rates at several other facilities and doing some comparison. Although we could expect an uptick in play the Director of Golf believes it is best to be conservative and use the same number as this year.

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 keeping this line item the same in 2021.

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. For 2021 the Director of Golf would suggest setting up a two-tier yearly pass based on if the resident purchased one in 2020. There have been many requests to reduce/discount the golf cards in 2021 due to the pandemic. Under this new system if a resident purchased a 2020 golf card, they would get the 2020 rate. If a resident is new or did not have a golf card in 2020, they would pay the new card price. There is no question that there would be an increase in revenue with this change.

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 2020 due to the pandemic. We hope to have them return in 2021 or be replaced by other events. We are being conservative and predicting fewer events during 2021 and therefore the income should go down slightly. The Director of Golf recommends decreasing this line item by \$5,000 for 2021.

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 2021.

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 since 2019 and they want to use this service, therefore we need to keep this line item the same in 2021..

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. We believe this account can be lowered by \$1,300 in 2021.

Account #6225 – Subscriptions and Books

This pays for internet access for off site management of the central irrigation computer. The monthly costs for the new ForeUp software is also expensed here, therefore the account shows and increase of \$2,400 in 2021.

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 2021.

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. This line decreases by \$2,000 for 2021.

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 2021.

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. 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 almost no Round Up on the courses. The Director of Golf recommends this line item stay the same in 2021.

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 2021.

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 2021.

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 the same for this account in 2021.

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 2021 because of the rate increases by EBMUD that are expected. The Director of Golf and Golf Course Superintendent suggest a \$22,500 increase for 2021.

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 should be the same for 2021.

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 2021.

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 the same amount budgeted for 2021.

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 2021.

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 2021. 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 2021.

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 keeping this line item the same in 2021.

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
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	341	70	0	0	0	0
6110	SALARIES AND WAGES	46,606	50,817	25,915	51,183	51,449	266
	TOTAL SALARY AND WAGES	46,946	50,887	25,915	51,183	51,449	266
6201	SOCIAL SECURITY TAX	3,463	3,599	1,866	3,915	3,936	21
6202	FEDERAL UNEMPLOYMENT INSURANCE	43	44	29	42	42	0
6203	STATE UNEMPLOYMENT INSURANCE	213	206	89	182	182	0
6209	HEALTH & WELFARE 324	10,946	11,560	6,076	11,180	13,150	1,970
6210	RETIREMENT-UNION	18,798	18,726	9,318	19,304	19,157	-147
6211	WORKER'S COMPENSATION	4,101	3,756	1,436	2,759	2,912	153
	TOTAL OTHER EMPLOYEE EXPE	37,564	37,891	18,814	37,382	39,379	1,997
6417	FERTILIZER SUPPLIES	8,254	8,210	6,555	10,000	10,000	0
6419	TURF MAINTENANCE SUPPLIES	7,681	8,540	3,879	8,000	8,000	0
6420	SUPPLIES	103	418	48	500	500	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	2,121	1,795	0	3,000	3,000	0
	TOTAL OPERATING EXPENSES	18,159	18,962	10,483	21,500	21,500	0
6701	WATER	18,521	20,554	8,606	20,500	20,500	0
	TOTAL UTILITIES	18,521	20,554	8,606	20,500	20,500	0
6903	EQUIPMENT REPAIR/MAINTENANCE	0	0	765	0	0	0
6919	REPAIR TEES, GREENS & FAIRWAYS	7,958	7,750	3,098	7,000	7,000	0
	TOTAL REPAIRS AND MAINTEN	7,958	7,750	3,863	7,000	7,000	0
7102	VEHICLE MAINTENANCE	1,998	6,632	400	2,000	2,000	0
	TOTAL INTER-DEPARTMENT C	1,998	6,632	400	2,000	2,000	0
	TOTAL EXPENSES	131,146	142,677	68,080	139,565	141,828	2,263
	DIFFERENCE	-131,146	-142,677	-68,080	-139,565	-141,828	2,263

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 2021. Other chemicals that will be applied are wetting agents and insecticides. This line item will stay the same in 2021.

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 2021.

Account #6420 - Supplies

This pays for various supplies. Included are safety supplies and pipe fittings etc. This line item will stay the same in 2021.

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. The staff suggests keeping this account the same for 2021.

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. We believe that we will be able to keep this account the same for 2021.

Account #6919 - Repair

This pays for the repair of the existing sprinkler system and the turf on the greens. Staff recommends that this account stay the same for 2021.

Account #7102 - Vehicle Maintenance

This pays for the maintenance of the equipment used to care for the greens. This account should stay the same for 2021.

463 GOLF PRO SHOP
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	COMMUNITY FACILITIES INCOME						
5430	MERCHANDISE SALES	189,730	162,378	49,102	200,000	180,000	20,000
5431	PRO SHOP CART RENTAL	105,970	95,196	32,913	110,000	130,000	-20,000
5432	PRO SHOP CLUB REPAIR	1,227	420	30	1,000	1,000	0
5433	PRO SHOP GOLF LESSON	32,752	27,823	10,138	34,000	35,000	-1,000
5434	PRO SHOP DRIVING RNG	53,217	46,937	22,248	60,000	60,000	0
	TOTAL COMMUNITY FACILIT	382,896	332,754	114,430	405,000	406,000	-1,000
	TOTAL REVENUE	<u>382,896</u>	<u>332,754</u>	<u>114,430</u>	<u>405,000</u>	<u>406,000</u>	<u>-1,000</u>
	EXPENSES						
6104	OVERTIME WAGES	1,246	989	60	0	0	0
6110	SALARIES AND WAGES	154,099	160,252	92,651	190,148	217,453	27,305
	TOTAL SALARY AND WAGES	155,345	161,241	92,710	190,148	217,453	27,305
6201	SOCIAL SECURITY TAX	11,546	11,498	6,766	14,549	16,635	2,086
6202	FEDERAL UNEMPLOYMENT INSURANCE	287	318	203	252	252	0
6203	STATE UNEMPLOYMENT INSURANCE	1,518	1,462	643	1,092	1,092	0
6204	HEALTH INSURANCE-NON UNION	20,875	31,307	17,161	34,111	54,205	20,094
6205	LIFE INSURANCE - NON UNION	948	1,046	723	1,102	1,338	236
6206	LONG TERM DISABILITY INSURANCE	584	693	416	765	771	6
6211	WORKER'S COMPENSATION	12,596	10,684	4,266	10,251	12,308	2,057
6213	TRAVEL AND MEAL ALLOWANCE	1,172	0	0	500	500	0
6214	401(k) MATCH GRF	4,947	6,306	3,859	7,135	8,363	1,228
6219	STAFF TRAINING	260	370	0	500	500	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	523	0	0	0	0	0
6224	DUES AND MEMBERSHIPS	2,130	1,606	1,944	2,500	2,500	0
6225	SUBSCRIPTIONS AND BOOKS	0	0	0	0	2,400	2,400
6227	VISION CARE	190	190	134	181	268	87
6229	DENTAL INSURANCE	1,383	1,997	1,020	2,245	2,245	0
	TOTAL OTHER EMPLOYEE EXPE	58,959	67,478	37,135	75,183	103,377	28,194
6401	COST OF MATERIAL USED/SOLD	145,384	119,290	36,002	150,000	140,000	-10,000
6402	ADMINISTRATIVE SUPPLIES	5,053	3,254	4,907	3,600	3,600	0
6408	SAFETY/SECURITY SUPPLIES	441	1,076	168	0	0	0
6420	SUPPLIES	2,139	1,318	1,597	0	0	0
6441	RANGE SUPPLIES	8,294	5,596	5,215	8,000	8,000	0
6450	GOLF CART LEASE	31,209	32,769	16,153	33,500	37,000	3,500
	TOTAL OPERATING EXPENSES	192,520	163,302	64,042	195,100	188,600	-6,500
6903	EQUIPMENT REPAIR/MAINTENANCE	637	1,116	806	2,000	2,000	0
	TOTAL REPAIRS AND MAINTEN	637	1,116	806	2,000	2,000	0
7003	BANK CHARGES-ALL TYPES	0	0	83	0	0	0
	TOTAL FINANCIAL EXPENSES	0	0	83	0	0	0
7102	VEHICLE MAINTENANCE	210	334	180	0	0	0

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL INTER-DEPARTMENT C	210	334	180	0	0	0
TOTAL EXPENSES	407,670	393,471	194,957	462,431	511,430	48,999
DIFFERENCE	<u>-24,774</u>	<u>-60,717</u>	<u>-80,527</u>	<u>-57,431</u>	<u>-105,430</u>	<u>47,999</u>

GOLF PRO SHOP**Account #5430 - Merchandise Sales**

The golf shop sales started out so well this year and then the pandemic hit. Sales have been seriously affected due to closure and customer apprehension. We have done very well in club sales despite the difficult times. Director of Golf received the spring lines but has cancelled summer and fall shipments. However, based on past estimates in this account and the hope that things will return to normal we have suggested a slight drop in next year's sales. The Director of Golf recommends a small decrease this next year in the budget of \$20,000.

Account #5431 - Cart Rental

Cart rentals have increased substantially due to the pandemic. Also, we see more people wanting to rent instead of own. The Director of Golf recommends that this line item increase in 2021 by \$20,000.

Account #5432 - Club Repair

Anticipate the same in sales in 2021.

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. Having four teachers instead of three increases business and having a female on the staff has proved to be significant. So, the Director of Golf recommends a small increase of \$1,000 in this account.

Account #5434 - Driving Range

The Director of Golf believes this line item can stay the same in 2021. The increase in prices has really improved the bottom line in this account.

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 2021.

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 2021.

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 2021.

Account #6225 – Subscriptions

This account is for the new ForeUp software. The costs for the software are split between the Golf Department and the Golf Pro Shop. The Golf Pro Shop portion is \$2,400 for the year.

Account #6401 - Cost of Material Used/Sold

The Director of Golf sees the sales being slightly less in 2021. To reflect the correct margin in sales, the cost of goods also needs to be less. The Director of Golf estimates a \$10,000 drop in this account for 2021.

Account #6402 - Administrative Supplies

This item will stay the same for 2021.

Account #6441 - Range Supplies

This account is for range buckets, range balls, tokens, ball pickers, range mats and other products. We have a nicer range ball in stock in 2020 that is costing more. However, the customers are really enjoying the upgrade. The Director of Golf suggests keeping the line item the same in 2021.

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 may look to add five carts to the fleet in 2021 that would change the amount of the lease.

Account #6903 - Equipment Repair/Maintenance

This includes any repairs to carts, range equipment or golf shop fixtures. Since the carts are fairly new the Director of Golf recommends keeping this account the same for 2021.

MEMORANDUM

Date: August 25, 2020
 To: Tim O'Keefe, CEO
 From: Mark Heptig, Director of Golf
 Re: Recommended rate changes for the golf courses

In preparation for the 2021 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 a few changes to the rates for the residents. I raised several of the rates for residents and guests last year. 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 2021.

<u>Resident Rate</u>	<u>2020</u>	<u>2021</u>
Creekside 9 holes Twilight/Super Twilight	\$10	\$12
<u>Annual Pass</u>	<u>2020</u>	<u>2021</u>
Annual 27 holes *	\$1,950	\$2,080
Annual 9 holes *	\$1,050	\$1,120

Quarter passes will go up slightly on both courses to facilitate the annual fees being discounted.

*Any resident purchasing the 2020 Annual Pass will get the same rate extended to 2021 because of the loss in playing days due to the pandemic.

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:

	2020 Budget	2020 Actual	2021 Budget
Public Works Engineer	1.00	1.00	1.00
Service Technicians	5.00	5.00	4.00
Total	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>

This is a reduction of one FTE due to COVID related shutdown of facilities. The assumption is to budget 6 technicians in 2022.

471 FACILITIES MAINTENANCE
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	2,629	2,120	0	3,000	2,500	-500
6107 TEMPORARY HELP	0	0	626	0	0	0
6110 SALARIES AND WAGES	345,888	374,543	153,121	417,532	362,001	-55,531
TOTAL SALARY AND WAGES	348,517	376,663	153,747	420,532	364,501	-56,031
6201 SOCIAL SECURITY TAX	25,007	27,311	11,119	31,941	27,693	-4,248
6202 FEDERAL UNEMPLOYMENT INSURANCE	240	317	95	252	210	-42
6203 STATE UNEMPLOYMENT INSURANCE	1,148	1,489	287	1,092	910	-182
6204 HEALTH INSURANCE-NON UNION	22,870	22,870	12,199	24,471	25,715	1,244
6205 LIFE INSURANCE - NON UNION	746	769	460	810	1,018	208
6206 LONG TERM DISABILITY INSURANCE	459	513	266	565	588	23
6209 HEALTH & WELFARE 324	43,782	54,840	18,228	55,900	52,600	-3,300
6210 RETIREMENT-UNION	76,345	82,924	27,991	96,520	76,628	-19,892
6211 WORKER'S COMPENSATION	22,707	18,580	6,493	18,662	16,991	-1,671
6222 EMPLOYEE UNIFORMS & LAUNDRY	13,642	10,611	3,056	7,500	7,500	0
6227 VISION CARE	136	136	110	140	220	80
6229 DENTAL INSURANCE	1,610	1,530	765	1,683	1,683	0
6230 PERSONAL SAFETY EQUIPMENT	309	978	157	500	0	-500
TOTAL OTHER EMPLOYEE EXPE	209,003	222,869	81,224	240,036	211,756	-28,280
6302 PROFESSIONAL SERVICES	8,540	13,111	1,158	10,000	10,000	0
6402 ADMINISTRATIVE SUPPLIES	979	630	0	1,000	1,000	0
6408 SAFETY/SECURITY SUPPLIES	617	549	24	750	750	0
6415 SWIMMING POOL SUPPLIES	55,403	45,504	11,655	55,000	55,000	0
6420 SUPPLIES	172	1,252	661	0	0	0
6430 APPLIANCE SUPPLIES	1,182	478	1,255	1,000	1,500	500
6431 MECHANICAL/ELECTRICAL SUPPLIES	40,281	26,758	8,867	35,000	35,000	0
6432 PLUMBING SUPPLIES	6,688	7,722	1,698	6,000	6,500	500
6440 BUILDING SUPPLIES	4,588	11,277	8,081	10,000	10,000	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	941	2,536	456	1,300	1,300	0
6460 PAINTING SUPPLIES	1,468	4,661	6,354	3,500	4,000	500
TOTAL OPERATING EXPENSES	120,860	114,476	40,209	123,550	125,050	1,500
6501 TRANSPORTATION TAX/LICENSES	1,559	0	0	0	0	0
6506 OTHER LICENSES AND FEES	20,208	26,007	11,371	25,000	25,000	0
TOTAL TAXES	21,767	26,007	11,371	25,000	25,000	0
6807 ELEVATOR CONTRACT	9,914	3,147	1,490	10,000	6,500	-3,500
TOTAL CONTRACTUAL SERVICE	9,914	3,147	1,490	10,000	6,500	-3,500
6901 EQUIPMENT RENTAL	6,892	4,271	6,342	7,000	15,000	8,000
6903 EQUIPMENT REPAIR/MAINTENANCE	34,115	12,086	559	20,000	15,000	-5,000
6905 BUILDING REPAIR/MAINTENANCE	20,310	48,191	10,244	25,000	25,000	0
6906 ELECTRICAL REPAIR/MAINTENANCE	250	2,947	3,360	10,000	5,000	-5,000
6927 SWIMMING POOL REPAIR/MAINTENAN	11,252	1,175	8,282	10,000	12,500	2,500

471 FACILITIES MAINTENANCE
 OPERATING BUDGET
 12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
6929	APPLIANCE/MECHANICAL REPAIR/MA	20,260	13,707	18,732	15,000	15,000	0
	TOTAL REPAIRS AND MAINTEN	93,078	82,376	47,519	87,000	87,500	500
7102	VEHICLE MAINTENANCE	0	0	-109	0	0	0
	TOTAL INTER-DEPARTMENT C	0	0	-109	0	0	0
	TOTAL EXPENSES	803,141	825,538	335,451	906,118	820,307	-85,811
	DIFFERENCE	-803,141	-825,538	-335,451	-906,118	-820,307	-85,811

FACILITIES MAINTENANCE 2021**Account #6104 - Overtime Wages**

This budget is needed to cover all overtime for weekend emergencies and holidays. Requested budget for 2021 is \$2,500 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 2021 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 2021 is \$10,000. (No increase)

Account #6402 - Administrative Supplies

This budget covers miscellaneous blueprinting, copying fees and plotter and printer supplies. Requested budget for 2021 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 2021 is \$750. (No increase)

Account #6415 - Swimming Pool Supplies

This covers the cost of chemicals, primarily chlorine and CO₂ gas, to manage the water quality of the four swimming pools and spa plus miscellaneous pool equipment. The requested budget for 2021 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 2021 is \$1,500.

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 2021 is \$35,000. (No Increase)

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 2021 is \$6,500. 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 2021 is \$10,000. (No increase)

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 2021 is \$1,300. (No increase)

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 2021 is \$4,00. 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 2021 is \$25,000. (No increase)

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 2021 is \$6,500. (Decrease of \$3,500 based on past expenditure history)

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 2021 is \$15,000. This is an increase of \$8,000 based on the addition of Porta Potties and wash stations.

Account #6903 - Equipment Repair / Maintenance

This covers maintenance of fire extinguishers, fire suppression systems, radios, pumps, alarm equipment, etc. Requested budget for 2021 is \$15,000. This is a decrease of \$5,000 based on last two years of expenditure history.

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 2021 is \$25,000. (No increase)

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 2021 is \$5,000. This is a decrease of \$5,000 based on last two years of expenditure history.

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 2021 is \$12,500. Increase of \$2,500 to cover the UV system service.

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 2021 is \$15,000. (No increase)

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:

	2020 Budget	2020 Actual	2021 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
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	OTHER INCOME						
5806	BUSINESS INCOME-VEHICLE MAINTENANCE	0	0	43,264	65,000	65,000	0
	TOTAL OTHER INCOME	0	0	43,264	65,000	65,000	0
	TOTAL REVENUE	0	0	43,264	65,000	65,000	0
	EXPENSES						
6104	OVERTIME WAGES	21,059	11,100	2,327	8,000	8,000	0
6110	SALARIES AND WAGES	167,803	216,398	112,513	223,773	225,962	2,189
	TOTAL SALARY AND WAGES	188,862	227,497	114,840	231,773	233,962	2,189
6201	SOCIAL SECURITY TAX	13,805	16,703	8,475	17,119	17,287	168
6202	FEDERAL UNEMPLOYMENT INSURANCE	152	131	69	126	126	0
6203	STATE UNEMPLOYMENT INSURANCE	766	638	210	546	546	0
6204	HEALTH INSURANCE-NON UNION	4,522	7,753	4,135	8,295	8,717	422
6205	LIFE INSURANCE - NON UNION	346	692	424	736	942	206
6206	LONG TERM DISABILITY INSURANCE	214	460	244	512	543	31
6209	HEALTH & WELFARE 324	21,891	23,120	12,152	22,360	26,300	3,940
6210	RETIREMENT-UNION	39,523	39,480	19,096	38,608	38,314	-294
6211	WORKER'S COMPENSATION	12,306	11,275	5,016	10,003	10,606	603
6213	TRAVEL AND MEAL ALLOWANCE	81	235	0	0	0	0
6214	401(k) MATCH GRF	3,067	4,758	2,493	4,891	4,985	94
6219	STAFF TRAINING	732	1,602	148	700	700	0
6222	EMPLOYEE UNIFORMS & LAUNDRY	3,706	3,807	2,216	3,000	3,000	0
6224	DUES AND MEMBERSHIPS	0	0	0	9,600	10,000	400
6227	VISION CARE	51	88	45	90	89	-1
6229	DENTAL INSURANCE	320	521	500	573	1,099	526
6230	PERSONAL SAFETY EQUIPMENT	279	581	333	500	500	0
	TOTAL OTHER EMPLOYEE EXPENSES	101,762	111,843	55,555	117,659	123,754	6,095
6311	COPY/PRINTING SERVICES	76	76	0	0	0	0
6318	OBSOLETE MATERIAL	770	0	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	921	1,009	1,339	1,500	1,500	0
6403	FUEL FOR VEHICLES	26,024	32,066	9,089	30,000	30,000	0
6404	AUTOMOTIVE SUPPLIES	95,503	121,897	50,425	110,000	110,000	0
6408	SAFETY/SECURITY SUPPLIES	466	853	112	1,000	1,000	0
6420	SUPPLIES	1,630	2,228	589	1,500	1,500	0
6431	MECHANICAL/ELECTRICAL SUPPLIES	1,135	1,148	193	1,000	1,000	0
6455	SUPPLIES SMALL TOOLS/EQUIPMENT	5,728	6,884	16	6,000	6,000	0
	TOTAL OPERATING EXPENSES	132,253	166,161	61,763	151,000	151,000	0
6501	TRANSPORTATION TAX/LICENSES	7,017	10,385	8,230	9,500	9,500	0
6506	OTHER LICENSES AND FEES	13,167	19,365	13,968	16,000	16,000	0
	TOTAL TAXES	20,184	29,750	22,198	25,500	25,500	0
6602	AUTOMOBILE INSURANCE	31,355	25,082	16,423	36,300	36,300	0
	TOTAL INSURANCE	31,355	25,082	16,423	36,300	36,300	0

473 VEHICLE MAINTENANCE
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
6703	WASTE DISPOSAL	2,305	5,505	2,999	2,500	2,500	0
	TOTAL UTILITIES	2,305	5,505	2,999	2,500	2,500	0
6903	EQUIPMENT REPAIR/MAINTENANCE	35,196	27,376	22,357	25,000	25,000	0
	TOTAL REPAIRS AND MAINTEN	35,196	27,376	22,357	25,000	25,000	0
7102	VEHICLE MAINTENANCE	0	0	307	0	0	0
	TOTAL INTER-DEPTARTMENT C	0	0	307	0	0	0
8551	RECOVERIES-INTER DEPARTMENT	-136,964	-157,095	-66,628	-142,000	-132,000	10,000
	TOTAL RECOVERIES	-136,964	-157,095	-66,628	-142,000	-132,000	10,000
	TOTAL EXPENSES	374,952	436,120	229,816	447,732	466,016	18,284
	DIFFERENCE	-374,952	-436,120	-186,551	-382,732	-401,016	18,284

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 2021 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 fleet maintenance software program. This program tracks vehicle maintenance schedules and repairs, parts, inventory, fuel, and reporting.

\$10,000 is requested

Account #6230 - Personal Safety Equipment

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

\$500 is requested

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

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.

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:

	2020 Budget	2020 Actual	2021 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>

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OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	549	647	286	0	0	0
6107 TEMPORARY HELP	3,600	0	0	0	0	0
6110 SALARIES AND WAGES	282,900	335,418	173,467	347,313	348,606	1,293
TOTAL SALARY AND WAGES	287,048	336,065	173,753	347,313	348,606	1,293
6201 SOCIAL SECURITY TAX	19,990	23,766	12,490	26,570	26,668	98
6202 FEDERAL UNEMPLOYMENT INSURANCE	272	386	208	294	294	0
6203 STATE UNEMPLOYMENT INSURANCE	1,429	1,807	631	1,274	1,274	0
6209 HEALTH & WELFARE 324	71,146	80,920	42,532	78,260	92,050	13,790
6210 RETIREMENT-UNION	111,296	129,192	65,153	135,128	134,099	-1,029
6211 WORKER'S COMPENSATION	18,888	16,545	7,547	15,524	16,362	838
6219 STAFF TRAINING	62	130	60	0	0	0
6222 EMPLOYEE UNIFORMS & LAUNDRY	8,767	7,600	2,217	7,500	7,500	0
6224 DUES AND MEMBERSHIPS	215	60	12	0	0	0
6225 SUBSCRIPTIONS AND BOOKS	428	0	25	0	0	0
6230 PERSONAL SAFETY EQUIPMENT	776	1,100	166	1,000	0	-1,000
TOTAL OTHER EMPLOYEE EXPE	233,268	261,505	131,041	265,550	278,247	12,697
6402 ADMINISTRATIVE SUPPLIES	454	461	0	0	0	0
6408 SAFETY/SECURITY SUPPLIES	220	270	0	300	0	-300
6416 LANDSCAPING SUPPLIES	48,024	51,731	24,334	50,000	50,000	0
6420 SUPPLIES	2,532	3,697	1,660	3,000	3,000	0
6445 SUPPLIES LANDSCAPE EQUIPMENT	697	0	0	0	0	0
6455 SUPPLIES SMALL TOOLS/EQUIPMENT	7,996	10,760	5,275	7,000	7,000	0
TOTAL OPERATING EXPENSES	59,922	66,920	31,269	60,300	60,000	-300
6501 TRANSPORTATION TAX/LICENSES	783	0	0	0	0	0
TOTAL TAXES	783	0	0	0	0	0
6903 EQUIPMENT REPAIR/MAINTENANCE	0	0	837	0	0	0
6906 ELECTRICAL REPAIR/MAINTENANCE	293	0	0	0	0	0
6907 PEST CONTROL	2,646	3,854	2,423	3,000	3,000	0
6935 TREE MAINTENANCE/REMOVAL	86,292	92,975	45,170	85,000	85,000	0
6972 LANDSCAPE REPAIR/MAINTENANCE	120,619	121,614	61,114	123,234	123,234	0
TOTAL REPAIRS AND MAINTEN	209,850	218,443	109,544	211,234	211,234	0
7102 VEHICLE MAINTENANCE	0	0	-72	0	0	0
TOTAL INTER-DEPARTMENT C	0	0	-72	0	0	0
TOTAL EXPENSES	790,872	882,933	445,535	884,397	898,087	13,690
DIFFERENCE	-790,872	-882,933	-445,535	-884,397	-898,087	13,690

LANDSCAPE MAINTENANCE 2021**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 2021 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 2021 is \$50,000. No increase

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. No increase.

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 2021 is \$7,000. No increase.

Account #6907 - Pest Control

We will continue the practice of using our GRF staff for pest control in 2021 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 2021 is \$3,000. No increase.

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 2021 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. No increase.

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:

	2020 Budget	2020 Actual	2021 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
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL REVENUE	0	0	0	0	0	0
EXPENSES						
6104 OVERTIME WAGES	39,894	39,230	10,761	40,000	40,000	0
6107 TEMPORARY HELP	21,137	26,163	12,192	15,000	15,000	0
6110 SALARIES AND WAGES	696,913	719,280	364,886	742,996	765,434	22,438
TOTAL SALARY AND WAGES	757,944	784,672	387,840	797,996	820,434	22,438
6201 SOCIAL SECURITY TAX	52,728	54,017	26,989	56,843	58,549	1,706
6202 FEDERAL UNEMPLOYMENT INSURANCE	679	651	387	630	630	0
6203 STATE UNEMPLOYMENT INSURANCE	3,375	3,098	1,173	2,730	2,730	0
6204 HEALTH INSURANCE-NON UNION	22,870	22,870	12,199	24,471	25,715	1,244
6205 LIFE INSURANCE - NON UNION	553	587	355	619	787	168
6206 LONG TERM DISABILITY INSURANCE	340	390	204	431	452	21
6209 HEALTH & WELFARE 324	151,413	156,032	78,988	156,520	184,100	27,580
6210 RETIREMENT-UNION	262,131	257,823	123,435	270,256	268,198	-2,058
6211 WORKER'S COMPENSATION	48,137	36,526	16,044	33,211	35,924	2,713
6214 401(k) MATCH GRF	4,003	4,244	2,210	4,150	4,154	4
6219 STAFF TRAINING	748	2,178	4,699	1,000	2,000	1,000
6222 EMPLOYEE UNIFORMS & LAUNDRY	5,926	10,674	3,458	10,000	10,000	0
6227 VISION CARE	216	216	110	222	220	-2
6229 DENTAL INSURANCE	1,610	1,530	765	1,683	1,683	0
6230 PERSONAL SAFETY EQUIPMENT	240	417	412	1,000	1,000	0
TOTAL OTHER EMPLOYEE EXPE	554,970	551,252	271,426	563,766	596,142	32,376
6302 PROFESSIONAL SERVICES	0	38,632	10,536	45,000	45,000	0
6420 SUPPLIES	126,071	134,652	94,904	137,000	140,000	3,000
6431 MECHANICAL/ELECTRICAL SUPPLIES	0	5	0	0	0	0
TOTAL OPERATING EXPENSES	126,071	173,289	105,440	182,000	185,000	3,000
6501 TRANSPORTATION TAX/LICENSES	876	0	0	0	0	0
TOTAL TAXES	876	0	0	0	0	0
6903 EQUIPMENT REPAIR/MAINTENANCE	20,025	23,277	17,590	25,000	25,000	0
6905 BUILDING REPAIR/MAINTENANCE	39,337	44,725	27,031	35,000	35,000	0
TOTAL REPAIRS AND MAINTEN	59,362	68,002	44,621	60,000	60,000	0
7102 VEHICLE MAINTENANCE	0	0	-54	0	0	0
TOTAL INTER-DEPARTMENT C	0	0	-54	0	0	0
TOTAL EXPENSES	1,499,223	1,577,214	809,273	1,603,762	1,661,576	57,814
DIFFERENCE	-1,499,223	-1,577,214	-809,273	-1,603,762	-1,661,576	57,814

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

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

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 wears a uniform issued by GRF. This covers the cost of rental and cleaning services.

\$10,000 is requested

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

Account #6302 – Professional Services

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. In 2020 and continuing in 2021 the department secured supplies for sanitizing stations and offices.

\$140,000 is requested (Increase of \$3,000)

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

**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:

	2020 Budget	2020 Actual	2021 Budget
Sr. Manager	1.00	1.00	1.00
Asst. Managing Editor	1.00	1.00	1.00
Editor/Staff Writer (1)	1.50	1.55	1.55
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 (4)	0.55	0.50	0.50
Admin. Assistant (5)	0.90	0.90	0.90
Total	10.55	10.55	10.55

(1) one at 30 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) 20 hours per week

(5) 36 hours per week

500 ROSSMOOR NEWS
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE	
NEWSPAPER INCOME							
5703	NEWSPAPER SUBSCRIPTION OTHER	2,142	3,150	3,145	2,750	2,750	0
5704	NEWSPAPER ADVERTISING	782,000	812,662	348,851	738,000	701,100	36,900
5705	CLASSIFIED ADVERTISING	60,329	54,629	33,074	56,000	60,000	-4,000
5706	BUS ADVERTISING	57,570	46,770	10,105	30,000	30,000	0
	TOTAL NEWSPAPER INCOME	902,040	917,211	395,175	826,750	793,850	32,900
	TOTAL REVENUE	902,040	917,211	395,175	826,750	793,850	32,900
EXPENSES							
6104	OVERTIME WAGES	137	2,252	74	2,700	2,000	-700
6110	SALARIES AND WAGES	799,484	843,778	428,789	884,752	888,704	3,952
6112	SEVERANCE PAY	0	16,277	0	0	0	0
	TOTAL SALARY AND WAGES	799,620	862,307	428,863	887,452	890,704	3,252
6201	SOCIAL SECURITY TAX	58,082	66,149	32,015	67,684	67,990	306
6202	FEDERAL UNEMPLOYMENT INSURANCE	927	1,011	604	588	588	0
6203	STATE UNEMPLOYMENT INSURANCE	4,719	4,731	1,924	2,548	2,548	0
6204	HEALTH INSURANCE-NON UNION	134,481	117,239	45,123	98,499	113,148	14,649
6205	LIFE INSURANCE - NON UNION	3,859	4,422	2,821	4,956	6,480	1,524
6206	LONG TERM DISABILITY INSURANCE	2,271	2,854	1,571	3,367	3,607	240
6211	WORKER'S COMPENSATION	11,397	11,306	4,835	9,825	10,608	783
6213	TRAVEL AND MEAL ALLOWANCE	671	1,212	625	800	800	0
6214	401(k) MATCH GRF	8,305	18,367	10,848	17,040	20,899	3,859
6224	DUES AND MEMBERSHIPS	0	10	0	0	0	0
6225	SUBSCRIPTIONS AND BOOKS	385	1,873	2,712	19,550	19,550	0
6227	VISION CARE	1,152	1,298	694	1,399	1,515	116
6229	DENTAL INSURANCE	7,462	6,256	3,466	7,271	9,480	2,209
	TOTAL OTHER EMPLOYEE EXPE	233,710	236,729	107,237	233,527	257,213	23,686
6302	PROFESSIONAL SERVICES	15,517	13,921	4,992	12,000	12,000	0
6310	POSTAGE AND DELIVERY	7,242	5,105	2,317	7,000	6,500	-500
6312	BUSINESS PROMOTION	1,731	872	420	1,500	1,000	-500
6401	COST OF MATERIAL USED/SOLD	75	0	713	3,400	3,400	0
6402	ADMINISTRATIVE SUPPLIES	21,102	20,368	5,229	15,000	14,000	-1,000
6420	SUPPLIES	0	182	0	0	0	0
	TOTAL OPERATING EXPENSES	45,668	40,449	13,671	38,900	36,900	-2,000
6801	NEWSPAPER PRINTING	221,016	218,909	105,874	232,000	232,000	0
	TOTAL CONTRACTUAL SERVICE	221,016	218,909	105,874	232,000	232,000	0
6901	EQUIPMENT RENTAL	461	545	252	550	0	-550
	TOTAL REPAIRS AND MAINTEN	461	545	252	550	0	-550
7003	BANK CHARGES-ALL TYPES	14,826	16,924	8,258	14,000	15,000	1,000
7005	UNCOLLECTIBLE ACCOUNTS	0	330	0	1,500	1,500	0
	TOTAL FINANCIAL EXPENSES	14,826	17,254	8,258	15,500	16,500	1,000

500 ROSSMOOR NEWS
 OPERATING BUDGET
 12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
 1001 GOLDEN RAIN ROAD
 WALNUT CREEK CA 94595

	2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
TOTAL EXPENSES	1,315,302	1,376,192	664,154	1,407,929	1,433,317	25,388
DIFFERENCE	<u>-413,262</u>	<u>-458,982</u>	<u>-268,979</u>	<u>-581,179</u>	<u>-639,467</u>	<u>58,288</u>

**COMMUNICATIONS
ROSSMOOR NEWS AND WEB 2021**

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. **2021 budget: \$2,750. (Same as 2020)**

Account #5704 - News Advertising

Based on declining advertising due to the prolonged shutdown and delays in rolling out digital ad sales as a result, the anticipated revenue for 2021 has been decreased by 5%. **2021 budget: \$701,100 (Decrease of \$36,900 from 2020)**

Account #5705 - Classified Advertising

An aggressive plan to acquire more legal advertising offset the four-month decline in classified advertising revenue due to the pandemic. We anticipate being able to maintain our 2020 budget in 2021 by retaining our competitive rates for legal ads. **2021 budget: \$60,000 (Increase of \$4,000 from 2020)**

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. **2021 budget: \$30,000 (Same as 2020)**

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 decrease for 2021 reflects the better stability we've had with retention of news carriers. **2021 budget: \$2,000 (decrease of \$700 from 2020).**

Account #6213 - Travel and Meal Allowance

This budget covers mileage for advertising sales staff and occasional meals for ad sales staff customers. **2021 budget: \$800 (same as 2020).**

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. **2021 budget: \$19,550 (same as 2020).**

Account #6302 - Professional Services

Budget covers contract for servers, storage, maintenance, security and development work for the websites, as well as the e-edition processing and archival costs. Efficiencies in lowering the page count of the weekly papers will offset a 2% increase for the e-edition processing. **2021 budget: \$12,000 (same as 2020).**

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. Continued shifting of advertisers and vendors from mailings to email reflects decrease for 2021. **2021 budget: \$6,500 (\$500 decrease from 2020).**

Account #6312 - Business Promotion

Budget covers Rossmoor News annual listings on websites and phone directories and some Rossmoor News advertising. Suspending advertising in the phone directories reflects the decrease for 2021. **2021 budget: \$1,000 (\$500 decrease over 2020).**

Account #6401 – Cost of Material Used/Sold

Budget covers cost to produce ads that are placed on the sides of the buses. **2021 budget: \$3,400 (same as 2020).**

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. Camera equipment purchased in 2020 was a one-time expense, which accounts for decrease for 2021. **2021 budget: \$14,000 (decrease of \$1,000 from 2020).**

Account #6801 - Newspaper Printing

Efficiencies with reducing the weekly page count of the newspaper helped offset the 2020 printing increase of 4%. We do not anticipate a printing increase for 2021 and will make it up with further page count reductions, if there is one. **2021 budget: \$232,000 (same as 2020)**

Account #6901 - Equipment Rental

We are no longer renting the credit card machine so this budget item is no longer needed. **2021 budget: \$0 (\$550 decrease from 2020).**

Account #7003—Bank charges

These are credit card fees. The increase represents more credit card activity as residents and vendors switched from check payments to credit cards during the pandemic. **2021 budget: \$15,000 (\$1,000 increase over 2020)**

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. **2021 budget: \$1,500 (same as 2020).**

**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:

	2020 Budget	2020 Actual	2021 Budget
Station Manager	1.00	1.00	1.00
Studio Coordinator	1.00	1.00	1.00
Videographer (1)	0.80	0.80	0.80
Program Assistant (2)	0.50	0.50	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
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	TOTAL REVENUE	0	0	0	0	0	0
	EXPENSES						
6104	OVERTIME WAGES	37	46	432	0	0	0
6110	SALARIES AND WAGES	225,270	215,559	109,490	240,663	230,452	-10,211
	TOTAL SALARY AND WAGES	225,308	215,605	109,922	240,663	230,452	-10,211
6201	SOCIAL SECURITY TAX	17,174	16,449	9,499	18,411	17,629	-782
6202	FEDERAL UNEMPLOYMENT INSURANCE	264	275	152	294	294	0
6203	STATE UNEMPLOYMENT INSURANCE	1,345	1,291	472	1,274	1,274	0
6204	HEALTH INSURANCE-NON UNION	7,753	7,753	4,824	8,295	24,738	16,443
6205	LIFE INSURANCE - NON UNION	1,140	1,016	595	964	1,220	256
6206	LONG TERM DISABILITY INSURANCE	704	771	438	849	692	-157
6211	WORKER'S COMPENSATION	2,505	1,856	725	1,395	1,403	8
6213	TRAVEL AND MEAL ALLOWANCE	261	711	263	600	600	0
6214	401(k) MATCH GRF	1,625	945	584	1,172	4,491	3,319
6227	VISION CARE	224	224	121	231	277	46
6229	DENTAL INSURANCE	2,158	2,050	1,069	2,255	3,365	1,110
	TOTAL OTHER EMPLOYEE EXPE	35,153	33,341	18,742	35,740	55,983	20,243
6302	PROFESSIONAL SERVICES	5,780	5,660	0	7,300	4,000	-3,300
6402	ADMINISTRATIVE SUPPLIES	21,860	16,641	4,802	17,000	17,000	0
	TOTAL OPERATING EXPENSES	27,640	22,300	4,802	24,300	21,000	-3,300
6702	TELEPHONE	942	725	360	720	720	0
	TOTAL UTILITIES	942	725	360	720	720	0
	TOTAL EXPENSES	289,043	271,971	133,826	301,423	308,155	6,732
	DIFFERENCE	-289,043	-271,971	-133,826	-301,423	-308,155	6,732

COMMUNICATIONS CHANNEL 28 2021

The following are the budget details by account:

Account 6213 - Travel and Meal Allowance

Mileage for staff to travel to and from “shoot” sites. **2021 budget: \$600 (same as 2020).**

Account 6302 - Professional Services

This budget is for the service contract on the broadcast equipment and unexpected equipment repairs. The difference is because we can no longer purchase an annual warranty renewal for the studio software/hardware because the system is five years old. **2021 budget: \$4,000 (same as 2020)**

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. **2021 budget: \$17,000 (same as 2020)**

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 insure access to the broadcast system at all times. **2021 budget: \$720 (same as 2020).**

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
	OCCUPANCY INCOME						
5001	CABLE TV & INTERNET COUPON	4,538,345	4,410,166	2,293,206	4,586,573	4,770,031	-183,458
5101	OPERATION FEE COUPON	17,609,419	18,094,897	9,467,236	18,934,625	18,751,167	183,458
	TOTAL OCCUPANCY INCOME	22,147,764	22,505,063	11,760,442	23,521,198	23,521,198	0
	COMMUNITY FACILITIES INCOME						
5419	RV SPACE LEASE	0	5,859	23,348	45,000	45,000	0
	TOTAL COMMUNITY FACILIT	0	5,859	23,348	45,000	45,000	0
	FINANCIAL INCOME						
5502	INTEREST	319	4,774	3,776	16,000	0	16,000
5504	DISCOUNTS EARNED	51	0	0	0	0	0
	TOTAL FINANCIAL INCOME	370	4,774	3,776	16,000	0	16,000
	OTHER INCOME						
5801	FACILITIES USAGE FEE	36,200	37,750	11,313	40,000	20,000	20,000
5802	MISCELLANEOUS INCOME	10,387	22,385	4,439	10,000	10,000	0
5803	CREEKSIDE REVENUE	138,226	144,643	60,216	150,186	50,000	100,186
5806	BUSINESS INCOME-VEHICLE MAINTENANCE	64,706	72,754	0	0	0	0
5810	RFID REVENUE	42,990	41,650	0	0	0	0
5821	GAIN/LOSS OF FIXED ASSETS	18,752	15,584	0	0	0	0
	TOTAL OTHER INCOME	311,261	334,766	75,969	200,186	80,000	120,186
	TOTAL REVENUE	22,459,394	22,850,463	11,863,534	23,782,384	23,646,198	136,186
	EXPENSES						
6110	SALARIES AND WAGES	0	0	0	75,000	100,000	25,000
	TOTAL SALARY AND WAGES	0	0	0	75,000	100,000	25,000
6201	SOCIAL SECURITY TAX	0	0	0	5,738	7,650	1,912
6202	FEDERAL UNEMPLOYMENT INSURANCE	0	0	0	42	42	0
6203	STATE UNEMPLOYMENT INSURANCE	0	0	0	182	182	0
6207	RETIREMENT-NON UNION	707,250	707,250	353,625	707,250	707,250	0
6211	WORKER'S COMPENSATION	0	-19,904	-11,558	0	0	0
6224	DUES AND MEMBERSHIPS	300	300	0	0	0	0
6226	EMPLOYEE LICENSES/PERMITS/FEEES	0	400	0	0	0	0
	TOTAL OTHER EMPLOYEE EXPE	707,550	688,046	342,067	713,212	715,124	1,912
6302	PROFESSIONAL SERVICES	105,951	69,344	14,145	17,000	21,000	4,000
6303	LEGAL SERVICES	73,284	161,084	21,858	120,000	115,000	-5,000
6310	POSTAGE AND DELIVERY	23,473	16,347	4,969	18,000	17,000	-1,000
6312	BUSINESS PROMOTION	6,760	59	0	0	0	0
6401	COST OF MATERIAL USED/SOLD	29,887	25,490	0	0	0	0
6402	ADMINISTRATIVE SUPPLIES	11,974	34,762	14,061	25,000	25,000	0
6408	SAFETY/SECURITY SUPPLIES	4,061	3,221	859	3,000	2,000	-1,000
6420	SUPPLIES	977	0	0	0	0	0
	TOTAL OPERATING EXPENSES	256,367	310,307	55,891	183,000	180,000	-3,000
6502	FEDERAL/STATE INCOME TAX	800	800	0	800	800	0

800 GENERAL SERVICES
OPERATING BUDGET
12/31/2020

DRAFT

GOLDEN RAIN FOUNDATION
1001 GOLDEN RAIN ROAD
WALNUT CREEK CA 94595

		2018 ACTUAL	2019 ACTUAL	JAN-JUNE2020 ACTUAL	2020 BUDGET	2021 BUDGET	DIFFERENCE
6503	PROPERTY TAX	893,804	921,460	474,525	930,000	968,800	38,800
6504	PERSONAL PROPERTY TAX	178	0	0	0	0	0
6505	SALES AND USE TAX	8,933	5,411	1,164	5,000	5,000	0
6506	OTHER LICENSES AND FEES	3,494	4,038	3,051	4,000	4,000	0
	TOTAL TAXES	907,209	931,709	478,740	939,800	978,600	38,800
6601	HAZARD INSURANCE	94,141	153,371	108,487	186,000	310,000	124,000
6602	AUTOMOBILE INSURANCE	0	0	-9,909	0	0	0
6604	BUSINESS LIABILITY INSURANCE	171,670	169,268	85,552	178,000	192,000	14,000
6606	CYBER INSURANCE	13,441	11,335	6,273	13,000	13,000	0
6610	SPECIFIC FIDELITY INSURANCE	20,221	21,295	8,925	22,000	21,000	-1,000
6612	EARTHQUAKE INSURANCE	182,194	186,560	105,585	205,000	247,000	42,000
6613	OFFICERS/DIRECTORS INSURANCE	73,690	69,346	38,083	77,000	94,000	17,000
6614	UMBRELLA LIABILITY	91,601	104,459	57,845	110,000	133,000	23,000
	TOTAL INSURANCE	646,958	715,635	400,841	791,000	1,010,000	219,000
6701	WATER	195,300	193,795	82,135	231,000	220,000	-11,000
6702	TELEPHONE	106,378	109,227	44,428	95,000	115,000	20,000
6703	WASTE DISPOSAL	138,384	154,650	60,698	150,000	130,000	-20,000
6704	GAS AND ELECTRICITY	734,906	777,615	302,110	668,000	700,000	32,000
6705	RECYCLING PROGRAM	1,183	0	0	0	0	0
6707	TV & INTERNET CABLE CONTRACT	4,409,738	4,418,227	2,293,284	4,586,573	4,770,031	183,458
	TOTAL UTILITIES	5,585,890	5,653,514	2,782,656	5,730,573	5,935,031	204,458
6901	EQUIPMENT RENTAL	8,716	8,397	1,477	9,000	0	-9,000
6903	EQUIPMENT REPAIR/MAINTENANCE	40,681	33,008	21,741	40,000	40,000	0
6981	TRUST FACILITY MAINTENANCE	351,090	388,544	149,045	659,000	658,500	-500
	TOTAL REPAIRS AND MAINTEN	400,487	429,949	172,263	708,000	698,500	-9,500
7003	BANK CHARGES-ALL TYPES	8,434	9,478	3,581	13,500	10,000	-3,500
	TOTAL FINANCIAL EXPENSES	8,434	9,478	3,581	13,500	10,000	-3,500
	TOTAL EXPENSES	8,512,894	8,738,638	4,236,039	9,154,085	9,627,255	473,170
	DIFFERENCE	13,946,500	14,111,825	7,627,495	14,628,299	14,018,943	609,356

UNALLOCATED/GENERAL SERVICE**Cable TV Revenue - Account 5001**

Golden Rain signed a contract with Comcast effective January 1, 2017. The agreement includes cable TV and internet plus all applicable taxes and fees. The contract allows for a maximum 4% increase in 2021.

Coupon Revenue - Account 5101

This is the amount charged per manor per month to pay for net GRF operating expenses.

RV Space Lease - Account 5419

This is the amount charged for RV space rental in the lot above MOD.

Interest - Account 5502

This is the estimated interest income on funds invested in FDIC insured or U.S. government security accounts. With the prevailing interest rates approximating zero, nothing is budgeted.

Facilities Usage Fee - Account 5801

This is a fee charged to lessees to use GRF facilities. The 2020 budget is based on the revenue received for the first half of 2020.

Miscellaneous Income - Account 5802

This includes estimated fees to be received from automobile charging stations and various small miscellaneous items.

Creekside Revenue - Account 5803

The revenue budgeted is based on a three-year lease agreement that began on January 1, 2017. There is an assumed reduction in revenue due to the pandemic.

Salaries and Wages - Account 6110

This account includes the \$100,000 wage pool approved by the GRF Board at the June 2020 Board meeting. The pool to be used by the CEO to appropriately adjust non-represented employee wages

Non-Union Retirement - Account 6207

The draft budgeted amount is \$707,250. A discussion of the pension is included in Section 5 of the budget binder.

Professional Service - Account 6302

This account primarily includes payroll processing fees charged by Paychex payroll service and annual expense for creek monitoring.

Legal Services - Account 6303

This account includes amounts charged for legal services. The expense is of an unpredictable nature dependent on legal issues that arise during the year. There is \$5,000 budgeted in Human Resources with a corresponding reduction in unallocated expenses.

Postage and Delivery - Account 6310

GRF provides postage service for most of Rossmoor administration including MOD and the various Mutuals. The postage is purchased by GRF and billed back to MOD and the Mutuals for the amount used each month. The GRF budget is based on historical usage.

Administrative Supplies - Account 6402

This account includes office supplies used by various departments including copier paper, offsite document storage, toner, etc. The budgeted expense is based on historical usage.

Safety/Security Supplies - Account 6408

This account is for first aid cabinet supplies. The budgeted expense is based on historical usage.

Federal/State Income Taxes - Account 6502

The proposed budget is \$800 for the annual minimum payment to the Franchise Tax Board in 2020.

Property Tax - Account 6503 The property tax budget is derived by adding 2% to the current year tax expense for each parcel. This account also includes personal property tax paid on non-real estate property.

Sales and Use Tax - Account 6505

This account is used for use tax on purchases where the vendor did not charge sales tax. The tax must be calculated and remitted to the state.

Other Licenses and Fees - Account 6506

This account includes amounts paid to the State Board of Equalization for the occupational lead poisoning fee and environmental fees required by the State Board of Equalization plus business license fees paid to the City of Walnut Creek.

Insurance - Accounts 6601, 6602, 6604, 6606, 6610, 6613, 6614

GRF pays for several insurance policies including Hazard Insurance – Account 6601; Business Liability Insurance – Account 6604; Cyber Insurance – Account 6606; Specific Fidelity Insurance – Account 6610; Officers/Directors Liability Insurance – Account 6613 and Umbrella Liability Insurance – Account 6614. The 2020 budget is based on a forecast received from our insurance brokers Arthur J. Gallagher and Company.

Water - 6701

This account includes water expense for all GRF facilities other than the golf course and bowling greens. The budget for 2021 was computed using 12 months of usage and applying a 6.25% rate increase effective July 1, 2021.

Telephone - 6702

This account includes charges for various telephone lines and cellphone usage.

Waste Disposal - Account 6703

This account includes amounts paid for waste disposal from each of the clubhouses in Rossmoor, a 10% allocation of expenses related to dumpster pick-up in the corporation yard area and the drop-off/collection program for disposal of unused prescriptions.

Gas & Electricity - Account 6704

This account includes gas and electricity expenses for all GRF facilities other than the pools and the golf courses. The budget for 2021 was based on projected historic usage and an anticipated 3% price increase in 2021.

TV Cable Account - 6707

This account includes amounts paid to Comcast for cable TV and is equal to the amount of revenue included in account 5101.

Equipment Rental Account - 6901

This account was previously used for postage machine rental. We now own a postage machine therefore there is no longer any rental expense.

Equipment Repairs & Maintenance - Account 6903

This account includes payments for the copier maintenance contract.

Trust Facility Maintenance - Account 6981

The detail trust maintenance expenditures are described in Section 6 of the budget binder.

Bank Charges - Account 7003

This account primarily consists of charges for armored car service.