



Memo

To: Board of Commissioners
From: Doug Coutts, Director
Date: 10/11/2019
Re: 2020 Budget Preparation

Since the September board meeting there has been little change to the budget. The levy calculations came in only \$50 higher than our projection and resulted in no significant changes in the budget. Here is the text of the memo from last month's board meeting.

Staff has worked through an initial draft of the budget which we will present to the board on Wednesday next week. The budget draft includes a first step in implementation of the recommendations from the salary system to a maximum of \$6,500 increase per employee after the cost of living adjustment. This brings all employees but 2 to their proper Grade and Step in the system and our 5-year projection includes bringing the final two employees to their proper step the following year. Additionally, an allocation of \$2,500 for Long Term Disability or Accidental Death and Dismemberment insurance is included.

The inclusion of these administrative costs is accomplished with very few cuts to the 2020 budget due to the following:

- In our current budget year, Maintenance and Administration are projected to come in under budget, giving us a larger amount of beginning cash to start 2020.
- The Maintenance budget for 2020 will stay at its current level without increase.
- Also in our current budget year, Programs is projected to have increased revenue without increasing expenses and although expenses are increasing in 2020 due to the Community Center gym use fee, revenue is projected to increase slightly also.
- The Capital budget for 2020 includes the construction of a \$20,000 picnic shelter at Community Park and the purchase of a Toro Workman (financed over five years). To compensate for these items, concrete garbage cans and pavement/sealing, which were previously budgeted for 2020, have been removed.

The charts on the following pages show the projected salaries for 2020 and 2021 which have been included in the draft budget for next year as well as factored into the estimated 5 year projection.

Of note is that with the implementation of this salary plan, two employees will be capped on salary in 2020 with only cost of living increases for that specific position going forward. An additional employee

will be capped in 2021 and one more in 2022. This means that while salaries will increase significantly this coming year, the amount of future increases will decline and salary costs should stabilize, barring significant changes to District operations, any positions or staff departures.

2020 Updated Salaries-Updated

	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Position	Existing	Promotion	Increase
1	\$ 22,811	\$ 23,496	\$ 24,201	\$ 24,927	\$ 25,674	\$ 26,445	\$ 27,238	\$ 28,055	\$ 28,897	\$ 29,764				
2	\$ 25,093	\$ 25,845	\$ 26,621	\$ 27,419	\$ 28,242	\$ 29,089	\$ 29,962	\$ 30,861	\$ 31,786	\$ 32,740				
3	\$ 27,602	\$ 28,430	\$ 29,283	\$ 30,161	\$ 31,066	\$ 31,998	\$ 32,958	\$ 33,947	\$ 34,965	\$ 36,014				
4	\$ 30,362	\$ 31,273	\$ 32,211	\$ 33,177	\$ 34,173	\$ 35,198	\$ 36,254	\$ 37,341	\$ 38,462	\$ 39,615				
5	\$ 33,398	\$ 34,400	\$ 35,432	\$ 36,495	\$ 37,590	\$ 38,718	\$ 39,879	\$ 41,075	\$ 42,308	\$ 43,577				
6	\$ 36,738	\$ 37,840	\$ 38,975	\$ 40,145	\$ 41,349	\$ 42,589	\$ 43,867	\$ 45,183	\$ 46,539	\$ 47,935				
7	\$ 40,412	\$ 41,624	\$ 42,873	\$ 44,159	\$ 45,484	\$ 46,848	\$ 48,254	\$ 49,701	\$ 51,192	\$ 52,728	Parks Maintenance Laborer I	6:Step A	7:Step B	\$4,886
8	\$ 44,453	\$ 45,786	\$ 47,160	\$ 48,575	\$ 50,032	\$ 51,533	\$ 53,079	\$ 54,671	\$ 56,312	\$ 58,001	Business Manager	Step J	10:Step E	\$6,225
9	\$ 48,898	\$ 50,365	\$ 51,876	\$ 53,432	\$ 55,035	\$ 56,686	\$ 58,387	\$ 60,139	\$ 61,943	\$ 63,801	Parks Maintenance Labor II	Step D	Step E	\$1,603
10	\$ 53,788	\$ 55,402	\$ 57,064	\$ 58,776	\$ 60,539	\$ 62,355	\$ 64,226	\$ 66,152	\$ 68,137	\$ 70,181	Rec Programs Supervisor	Step G	Step J	\$5,955
11	\$ 59,167	\$ 60,942	\$ 62,770	\$ 64,653	\$ 66,593	\$ 68,591	\$ 70,648	\$ 72,768	\$ 74,951	\$ 77,199				
12	\$ 65,084	\$ 67,036	\$ 69,047	\$ 71,119	\$ 73,252	\$ 75,450	\$ 77,713	\$ 80,045	\$ 82,446	\$ 84,919	Parks Superintendent	Step H	Step J	\$4,875
13	\$ 71,592	\$ 73,740	\$ 75,952	\$ 78,230	\$ 80,577	\$ 82,995	\$ 85,484	\$ 88,049	\$ 90,690	\$ 93,411				
14	\$ 78,751	\$ 81,114	\$ 83,547	\$ 86,053	\$ 88,635	\$ 91,294	\$ 94,033	\$ 96,854	\$ 99,759	\$102,752				
15	\$ 86,626	\$ 89,225	\$ 91,902	\$ 94,659	\$ 97,498	\$100,423	\$103,436	\$106,539	\$109,735	\$113,027	Director	14:Step G	15:Step E	\$6,391
16	\$ 95,289	\$ 98,147	\$101,092	\$104,125	\$107,248	\$110,466	\$113,780	\$117,193	\$120,709	\$124,330				
17	\$ 104,818	\$107,962	\$111,201	\$114,537	\$117,973	\$121,512	\$125,158	\$128,912	\$132,780	\$136,763				
18	\$ 115,299	\$118,758	\$122,321	\$125,991	\$129,770	\$133,664	\$137,674	\$141,804	\$146,058	\$150,440				
19	\$ 126,829	\$130,634	\$134,553	\$138,590	\$142,748	\$147,030	\$151,441	\$155,984	\$160,664	\$165,484				
20	\$ 139,512	\$143,698	\$148,009	\$152,449	\$157,022	\$161,733	\$166,585	\$171,582	\$176,730	\$182,032				
2019 Salaries	\$373,816.01													
2020 Salaries	\$416,408.97													
% Increase	11.3940976													
Amount Increase	\$42,592.96													

2021 Updated Salaries-Updated

	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Position	Existing	Promotion	Increase
1	23,268	23,966	24,685	25,425	26,188	26,974	27,783	28,616	29,475	30,359				
2	25,594	26,362	27,153	27,968	28,807	29,671	30,561	31,478	32,422	33,395				
3	28,154	28,998	29,868	30,764	31,687	32,638	33,617	34,626	35,664	36,734				
4	30,969	31,898	32,855	33,841	34,856	35,902	36,979	38,088	39,231	40,408				
5	34,066	35,088	36,141	37,225	38,342	39,492	40,677	41,897	43,154	44,449				
6	37,473	38,597	39,755	40,947	42,176	43,441	44,744	46,087	47,469	48,893				
7	41,220	42,457	43,730	45,042	46,393	47,785	49,219	50,695	52,216	53,783	Parks Maintenance Laborer I	6:Step A	7:Step B	\$1,274
8	45,342	46,702	48,103	49,546	51,033	52,564	54,141	55,765	57,438	59,161				
9	49,876	51,372	52,914	54,501	56,136	57,820	59,555	61,341	63,182	65,077	Parks Maintenance Labor II	Step D	Step E	\$1,684
10	54,864	56,510	58,205	59,951	61,750	63,602	65,510	67,476	69,500	71,585	Business Manager/Rec Supervisor	Step G/Step J	Step J/Capped	\$6,075/Cost of Living only
11	60,350	62,161	64,025	65,946	67,925	69,962	72,061	74,223	76,450	78,743				
12	66,385	68,377	70,428	72,541	74,717	76,959	79,267	81,645	84,095	86,618	Parks Superintendent	Step J	Capped	Cost of Living only
13	73,024	75,214	77,471	79,795	82,189	84,654	87,194	89,810	92,504	95,279				
14	80,326	82,736	85,218	87,774	90,408	93,120	95,914	98,791	101,755	104,807				
15	88,359	91,009	93,740	96,552	99,448	102,432	105,505	108,670	111,930	115,288	Director	14:Step G	15:Step E	\$9,498
16	97,195	100,110	103,114	106,207	109,393	112,675	116,055	119,537	123,123	126,817				
17	106,914	110,121	113,425	116,828	120,333	123,943	127,661	131,491	135,435	139,499				
18	117,605	121,134	124,768	128,511	132,366	136,337	140,427	144,640	148,979	153,448				
19	129,366	133,247	137,244	141,362	145,602	149,971	154,470	159,104	163,877	168,793				
20	142,303	146,572	150,969	155,498	160,163	164,968	169,917	175,014	180,265	185,673				
2020 Salaries	\$416,408.97													
2021 Salaries	\$443,267.70													
% Increase	6.45008406													
Amount Increase	\$26,858.73													