



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
September 17, 2020

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM (Live Audio Only)

To provide alternative public access to meetings and maximize transparency, a live and interactive audio stream will be available for all public board meetings with the following credentials:

Dial into the meeting: (530) 212-8376 Conference Code: 603692

Written comments must be sent to victoriaa@frpd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER _____

ROLL CALL

Director Devin Thomas _____
Director Shannon DeLong _____

PUBLIC COMMENT

At this time, the Board will extend the courtesy of the Hearing Session to interested parties who wish to speak on items not on the agenda. State law prohibits the Board from acting on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Board reserves the right to limit public comment to 15 minutes and can reopen public comment at a later time. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

COMMITTEE ITEMS

1. July Financials (Appendix A)

- 1. Income Statement & Staff Report
- 2. Balance Sheet
- 3. Fixed Assets and Loan Payments
- 4. Check Register

2. Staff Pay Freezes (Appendix B)

ADJOURNMENT _____

Feather River Recreation & Park District
Profit & Loss with Budget Board Agenda
August 2020

09/13/2020

Report not final. County July/August bank accounts not reconciled. 2019/20 f/year remains open
Mail delayed due to wildfire, additional invoices August will be applied to August expenses

	Aug 20	Budget	\$ Over Budget	Staff Comments	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense								
Income								
4100 - Tax Revenue	0	0	0		0	0	0	1,800,000
4150 - Tax Revenue (BAD)	0	0	0		0	0	0	297,536
4300 - Program Income	34,316	37,871	(3,555)	Preschool \$27.5k, Gymnastics \$5.6k, Aquatics \$1.5k	83,417	75,740	7,677	454,450
4400 - Donation & Fundraising Income	2,636	167	2,469	Preschool Covid supply donation from Valley Oaks	2,638	330	2,308	2,000
4600 - Other Income	0	17	(17)		0	30	(30)	200
4900 - Interest Income	0	833	(833)		0	1,670	(1,670)	10,000
4905 - Interest Income - BAD	0	167	(167)		0	330	(330)	2,000
Total Income	36,952	39,055	(2,103)		86,055	78,100	7,955	2,566,186
Gross Profit	36,952	39,055	(2,103)		86,055	78,100	7,955	2,566,186
Expense								
5000 - Payroll Expenses	102,825	98,798	4,027	See Staff report regarding possible Districe wide pay freeze, which would cancel January 2020 pay increase to all employees in positions not on a mandatory minimum wage increase	264,307	254,799	9,508	1,351,961
5031 - GASB 68 Benefit Expense	700	0	700		56,394	59,610	(3,216)	59,610
5100 - Advertising & Promotion	0	346	(346)		0	690	(690)	4,150
5120 - Bank Fees	433	500	(67)		909	1,000	(91)	6,000
5130 - Charitable Contributions	0	0	0		0	1,250	(1,250)	2,500
5140 - Copying & Printing	646	750	(104)		1,321	1,500	(179)	9,000
5155 - Employment New Hire Screen	0	148	(148)		0	292	(292)	1,772
5160 - Dues, Mbrshps & Subscriptions	165	130	35		649	5,130	(4,481)	8,300
5170 - Education & Development	25	279	(254)		575	560	15	3,350
5175 - Equipment Rental	0	321	(321)		438	640	(202)	3,850
5180 - Equipment, Tools & Furn (<\$5k)	1,537	3,975	(2,438)		11,517	7,950	3,567	47,700
5200 - Insurance	0	0	0		118,557	120,000	(1,443)	129,000
5210 - Interest Expense - Operating	242	250	(8)		500	500	0	3,000
5225 - Postage & Delivery	104	100	4		104	200	(96)	1,200
5230 - Professional & Outside Svcs	16,370	12,635	3,735	BAD engineers report \$8.6k	22,404	22,875	(471)	218,425
5260 - Repairs & Maintenance	25,666	16,041	9,625	Pool chemicals \$8.5k, Sherriff crew \$5k	53,218	32,090	21,128	192,500
5270 - Security	794	1,667	(873)		1,750	3,330	(1,580)	20,000
5280 - Supplies - Consumable	1,696	2,577	(881)		3,598	5,155	(1,557)	30,925
5290 - Taxes, Lic., Notices & Permits	143	406	(263)		4,981	815	4,166	4,875
5300 - Telephone/Internet	1,013	1,153	(140)		2,166	2,310	(144)	13,840
5310 - Transportation, Meals & Travel	2,200	2,670	(470)		4,073	5,350	(1,277)	32,050

Feather River Recreation & Park District
Profit & Loss with Budget Board Agenda
August 2020

09/13/2020

Report not final. County July/August bank accounts not reconciled. 2019/20 f/year remains open
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	Aug 20	Budget	\$ Over Budget	Staff Comments	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense								
5320 - Utilities	46,823	24,071	22,752	Riverbend broken pump, water bill total \$37k over Jul/August compared to 2019, and this is not budgeted. (total \$55k over including June)	97,897	50,195	47,702	290,905
Total Expense	201,382	166,817	34,565		645,358	576,241	69,117	2,434,913
Net Ordinary Income	(164,430)	(127,762)	(36,668)		(559,303)	(498,141)	(61,162)	131,273
Other Income/Expense								
Other Income								
4200 - Impact Fee Income	6,577				13,213			
4650 - Insurance Proceeds	0				213,850			
Total Other Income	6,577				227,063			
Other Expense								
5102 - Insurance Claim Expense	8,570				17,140			
7210 - Debt Interest Expense	8,085	8,085	0		16,171	16,170	1	93,945
Total Other Expense	16,655	8,085	8,570		33,311	16,170	17,141	93,945
Net Other Income	(10,078)	(8,085)	(1,993)		193,752	(16,170)	209,922	(93,945)
Net Income	(174,508)	(135,847)	(38,661)		(365,551)	(514,311)	148,760	37,328

Feather River Recreation & Park District
Balance Sheet
As of August 31, 2020

10:07 AM
09/13/2020

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	195,172.94	412,682.05	-217,509.11	-52.71%
1010.2 - Treasury Cash - Reserve	302,494.00	332,494.00	-30,000.00	-9.02%
1010.3 - Treasury Admin Ins Proceeds	216,525.19	350,000.00	-133,474.81	-38.14%
1010.4 - Treasury Ins Proceeds Playtown	175,544.53	242,529.21	-66,984.68	-27.62%
Total 1010 - Treasury Cash	889,736.66	1,337,705.26	-447,968.60	-33.49%
1020 - Imprest Cash	955.45	736.78	218.67	29.68%
1030 - BofW - Merchant Acct.	100,219.83	202,859.98	-102,640.15	-50.6%
1031 - BofW Project INS PROCEEDS	727,685.81	1,341,235.91	-613,550.10	-45.75%
1040 - Fund 2610 - BAD	38,475.19	40,841.31	-2,366.12	-5.79%
1050 - Impact Fees				
1051 - Impact - Parklands	460,448.73	372,182.80	88,265.93	23.72%
1052 - Impact - Public Use	31,055.08	19,146.09	11,908.99	62.2%
1053 - Impact - Aquatics	64,607.41	53,358.88	11,248.53	21.08%
Total 1050 - Impact Fees	556,111.22	444,687.77	111,423.45	25.06%
Total Checking/Savings	2,313,184.16	3,368,067.01	-1,054,882.85	-31.32%
Accounts Receivable				
1210 - Accounts Receivable	-6,872.90	-11,603.41	4,730.51	40.77%
Total Accounts Receivable	-6,872.90	-11,603.41	4,730.51	40.77%
Other Current Assets				
1300 - Grant/Scholarship Receivable	31,470.02	0.00	31,470.02	100.0%
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	0.00	10,661.22	-10,661.22	-100.0%
1316 - Prepaid Expenses/Debt Interest	8,085.46	8,751.06	-665.60	-7.61%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	231,250.60	211,107.40	20,143.20	9.54%
Total Current Assets	2,537,561.86	3,567,571.00	-1,030,009.14	-28.87%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,029,019.80	14,888,896.80	140,123.00	0.94%
1430 - Equipment & Vehicles	1,159,790.34	1,014,543.36	145,246.98	14.32%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	718,413.93	56,654.38	661,759.55	1,168.06%
1448 - CIP Nelson SBF NE99	102,678.38	0.00	102,678.38	100.0%
1450 - CIP Feather River Trail FRT99	2,392.50	1,920.00	472.50	24.61%
1451 - CIP Playtown Bathroom Fire	171,716.07	0.00	171,716.07	100.0%
Total 1440 - Construction in Progress	995,200.88	58,574.38	936,626.50	1,599.04%
1499 - Accumulated Depreciation	-4,762,614.16	-4,824,103.09	61,488.93	1.28%
Total Fixed Assets	13,048,890.86	11,765,405.45	1,283,485.41	10.91%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	204,906.00	204,906.00	0.00	0.0%
Total 1550 - GASB 68 CalPERS Valuation	204,906.00	204,906.00	0.00	0.0%
Total Other Assets	204,906.00	204,906.00	0.00	0.0%
TOTAL ASSETS	15,791,358.72	15,537,882.45	253,476.27	1.63%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	84,400.95	125,206.93	-40,805.98	-32.59%
Total Accounts Payable	84,400.95	125,206.93	-40,805.98	-32.59%

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	1,727.59	-542.97	2,270.56	418.17%
2337 - BoW CC 4607 Preschool	482.27	535.96	-53.69	-10.02%
2338 - BoW CC 7524 Maintenance	985.91	100.00	885.91	885.91%
2339 - BoW CC 9628 General	183.00	426.33	-243.33	-57.08%
Total 2300 - Credit Cards Payable	3,378.77	519.32	2,859.45	550.61%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	244.47	0.00	244.47	100.0%
2352 - Staples	485.36	0.00	485.36	100.0%
2353 - Walmart	53.59	217.47	-163.88	-75.36%
2354 - Home Depot	1,508.32	0.00	1,508.32	100.0%
2357 - Tractor Supply	370.11	4.86	365.25	7,515.43%
Total 2350 - Supplier Accounts	2,661.85	222.33	2,439.52	1,097.25%
Total Credit Cards	6,040.62	741.65	5,298.97	714.48%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	2,326.00	0.00	2,326.00	100.0%
2140 - Union Dues Payable	134.96	0.00	134.96	100.0%
2160 - Workers Comp Payable	-69,638.22	-64,179.88	-5,458.34	-8.51%
2170 - Retirement Payable	4.95	4.92	0.03	0.61%
2180 - Health Insurance Payable	8,150.54	-1,365.83	9,516.37	696.75%
2185 - Dental Insurance Payable	977.58	-2.13	979.71	45,995.78%
2186 - Life Insurance Payable	150.00	0.00	150.00	100.0%
2187 - Aflac Payable	1,392.94	1,192.20	200.74	16.84%
2199 - Accrued Leave Payable	44,260.78	22,334.25	21,926.53	98.17%
Total 2100 - Payroll Liabilities	-12,240.47	-42,016.47	29,776.00	70.87%
2210 - Accrued Debt Interest	0.01	0.00	0.01	100.0%
2400 - Deposits/Refunds to Customers	1,301.60	0.00	1,301.60	100.0%
Total Other Current Liabilities	-10,938.86	-42,016.47	31,077.61	73.97%
Total Current Liabilities	79,502.71	83,932.11	-4,429.40	-5.28%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	43,123.80	19,341.44	23,782.36	122.96%
2955 - Umpqua Bank Tax Exempt Bond A	2,778,339.00	2,991,035.00	-212,696.00	-7.11%
2960 - Umpqua Bank Taxable Bond B	106,999.97	133,000.00	-26,000.03	-19.55%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	124,940.00	124,940.00	0.00	0.0%
2977 - GASB 68 Net Pension Liability	842,871.00	842,871.00	0.00	0.0%
Total 2975 - GASB 68 CalPERS Liab Valuation	967,811.00	967,811.00	0.00	0.0%
Total Long Term Liabilities	3,896,273.77	4,111,187.44	-214,913.67	-5.23%
Total Liabilities	3,975,776.48	4,195,119.55	-219,343.07	-5.23%
Equity				
3010 - Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.0%
3020 - General Reserve	20,000.00	20,000.00	0.00	0.0%
3030 - Investment in Assets	6,439,516.82	6,439,516.82	0.00	0.0%
3040 - General Fund Balance	-1,653,176.59	-1,653,176.59	0.00	0.0%
3050 - Benefit Assessment District	39,721.49	39,721.49	0.00	0.0%
3060 - Impact Fees (general)	440,963.61	440,963.61	0.00	0.0%
3099 - Undistributed Retained Earnings	6,893,108.00	6,553,500.51	339,607.49	5.18%
Net Income	-365,551.09	-498,762.94	133,211.85	26.71%
Total Equity	11,815,582.24	11,342,762.90	472,819.34	4.17%
TOTAL LIABILITIES & EQUITY	15,791,358.72	15,537,882.45	253,476.27	1.63%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of August 31, 2020

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					400,639.66
1010.3 - Treasury Admin Ins Proceeds					216,525.19
Total 1010.3 - Treasury Admin Ins Proceeds					216,525.19
1010.4 - Treasury Ins Proceeds Playtown					184,114.47
Total 1010.4 - Treasury Ins Proceeds Playtown					175,544.53
Total 1010 - Treasury Cash					392,069.72
1031 - BofW Project INS PROCEEDS					809,288.44
Total 1031 - BofW Project INS PROCEEDS					727,685.81
1302 - FEMA Riverbend Claim A/R					2,839.00
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					15,029,019.80
Total 1420 - Buildings & Improvements					15,029,019.80
1430 - Equipment & Vehicles					1,150,139.40
			PUMP OVERLOAD HIGH AMS THROWING MAIN SWTICH MOTOR REPLACE ON PUMP THAT WAS PURCHASED 2018		
Total 1430 - Equipment & Vehicles	08/04/2020	D's Great American Pump Company		9,650.94	1,159,790.34
1440 - Construction in Progress					993,542.38
1443 - CIP Riverbend Restoration RB99					716,755.43
Total 1443 - CIP Riverbend Restoration RB99					718,413.93
1448 - CIP Nelson SBF NE99					102,678.38
Total 1448 - CIP Nelson SBF NE99					102,678.38
1450 - CIP Feather River Trail FRT99					2,392.50
Total 1450 - CIP Feather River Trail FRT99					2,392.50
1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1440 - Construction in Progress				1,658.50	995,200.88
2955 - Umpqua Bank Tax Exempt Bond A					-2,832,815.00
Total 2955 - Umpqua Bank Tax Exempt Bond A	08/01/2020	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	54,476.00	-2,778,339.00
2960 - Umpqua Bank Taxable Bond B					-113,999.97
Total 2960 - Umpqua Bank Taxable Bond B	08/01/2020	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000.00	-106,999.97

Feather River Recreation & Park District
 Check Register
 August 2020

Date	Num	Name	Memo	Credit
Aug 20				
08/07/2020	88306	void	REPLACED WITH BOW CHECK 1115 \$9560.94	0.00
08/13/2020	88307-350	PAYROLL	PAYROLL ITEMS	32,591.31
08/13/2020	88351	THOMAS, DEVIN	BOD STIPEND	200.00
08/13/2020	88352	FOWLER, SCOTT KENT	BOD STIPEND	100.00
08/13/2020	88353	ROCCHI, STEVE	BOD STIPEND	100.00
08/13/2020	88354	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
08/13/2020	88355	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
08/13/2020	88356	Applied Landscape, Inc.	PLAYGROUND FALL/BARK MATERIAL	16,152.93
08/13/2020	88357	BANKCARD CENTER	CREDIT CARD PYMNTS	1,115.82
08/13/2020	88358	BENTHEIN, JEFFREY	REFUND SOFTBALL	350.00
08/13/2020	88359	BETTER DEAL EXCHANGE	Acct#701960	134.13
08/13/2020	88360	Butte County Sheriff's Office	MONTHLY SHERIFF CREW GROUNDS	3,780.00
08/13/2020	88361	CAPUT, LYNNDEE	INSTRUCTOR FITNESS	29.25
08/13/2020	88362	CINTAS	JANITORIAL SUPPLIES	574.28
08/13/2020	88363	DAWSON OIL COMPANY	62765 FUEL	1,872.83
08/13/2020	88364	EXPLORE BUTTE COUNTY	CLASS BUTTE COUNTY	25.00
08/13/2020	88365	FIRST CHOICE SERVICES	6 MONTHS WATER COOLER/FILTER	274.90
08/13/2020	88366	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMNETS	1,645.94
08/13/2020	88367	Golden Bear Alarms	QTRLY ALARM FBT	109.50
08/13/2020	88368	HOBBS PEST SOLUTIONS, INC.	NELSON PEST CONTROL	75.00
08/13/2020	88369	HOFFMAN, JAIME	DOJ REIMBR	52.00
08/13/2020	88370	HOME DEPOT	HOME DEPOT STATEMENT	741.80
08/13/2020	88371	HORN, DELORES	REFUND PRESCHOOL	479.00
08/13/2020	88372	INDUSTRIAL PLUMBING SUPPLY	PLUMBING	388.29
08/13/2020	88373	Industrial Power Products	EDGER BLADES	27.51
08/13/2020	88374	INSIDE OUT DESIGNS	NO LIFEGUARD SIGN	47.63
08/13/2020	88375	LORD'S GYM	REFUND SOFTBALL	350.00
08/13/2020	88376	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,059.60
08/13/2020	88377	Oroville Cable & Equipment	HOSE FOR BACKHOE	93.84
08/13/2020	88378	OROVILLE HMONG ALLIANCE CHURCH	REFUND RENTAL	205.00
08/13/2020	88379	Oroville Safe, Lock & Door Co.	KEY COPIES	2.49
08/13/2020	88380	P.G. & E.	PGE 6/23/20-7/23/20	13,249.68
08/13/2020	88381	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITES	1,859.94
08/13/2020	88382	RIEBES AUTO PARTS	TRUCK REPAIR	120.08
08/13/2020	88383	SHARP'S LOCKSMITHING	REKEY ACT CENTER LOCKS	55.00
08/13/2020	88384	Staples	STAPLES STATEMENT 3721	53.62
08/13/2020	88385	STREAMLINE	ANNUAL WEBSITE HOSTING	2,520.00
08/13/2020	88386	SURPLUS CITY	CONEX RENTALS	510.00
08/13/2020	88387	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	75.75
08/13/2020	88388	TWSD	4-112.01 WATER NELSON	3,435.14
08/13/2020	88389	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	675.03
08/13/2020	88390	Uline	SIGN POSTS	553.23
08/13/2020	88391	WAL-MART COMMUNITY	STATEMENT 1712	66.54
08/13/2020	88392	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	1,417.46
08/27/2020	88393	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	8,569.94
08/27/2020	88394	AT&T - CALNET	PHONE LINES	88.15
08/27/2020	88395	BANK OF NEW YORK MELLON	JUL20-SEP20 UMPQUA LOANS	85,732.37
08/27/2020	88396	BANKCARD CENTER	STATEMENT 9693	436.04
08/27/2020	88397	CRESO EQUIPMENT RENTALS	HIGHWEED MOWER RENTAL	102.06
08/27/2020	88398	FP MAILING SOLUTIONS	POSTAGE MACHIN RENTAL	103.92
08/27/2020	88399	LEE, GLORIA	REFUND CL52 AC3	26.40
08/27/2020	88400	Leonard, Grace	FBT EXPENSE REIMBR	71.28
08/27/2020	88401	LES SCHWAB TIRES	ATV WHEEL REPAIR	16.50
08/27/2020	88402	Lincoln Aquatics	POOL CHEMICALS	5,940.55
08/27/2020	88403	R & B Company	PIPE CAP SYSTEM	182.31
08/27/2020	88404	RAMIREZ, ZERIMAR.	EXPENSE REIMBR	126.20
08/27/2020	88405	Renne Public Law Group	LEGAL	711.00
08/27/2020	88406	ROTO-ROOTER	PUMP LIFT STATION	1,200.00
08/27/2020	88407	COMCAST	Acct#8155600190189780 PHONE/INTERENT	408.32
08/27/2020	88408	State Lands Commission	RBCPI RENT	142.70
08/27/2020	88409	COMCAST	Acct# 8155 60 019 0233893	156.53
08/27/2020	88410-446	PAYROLL	PAYROLL ITEMS	27,073.01
Aug 20				<u>223,465.80</u>



STAFF REPORT

DATE: SEPTEMBER 17, 2020

TO: FRRPD FINANCE COMMITTEE

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: PAY FREEZE EFFECTIVE JANUARY 2021

SUMMARY

During the unprecedented, trying times related to the COVID-19 pandemic, staff must review all options to ensure and protect the District's financial stability.

At this time, staff is forced to present the possibility of a District-wide pay freeze, as this a very real option which most likely will be presented to the Board for approval in the coming months.

Currently, eligible employees receive pay increases effective January 1st of every year. This coincides with both the State's mandatory minimum wage and the FRRPD Board approved pay scale. The District must pay employees minimum wage set by the State, and no less than step 1 of the approved District pay scale listed by job title.

Employees affected by the pay freeze are currently paid a rate equal to or above step 1 of the published pay scale for the 2020-21 fiscal year.

BUDGETARY IMPACT

If the District approves a pay freeze to go into effect on January 1st 2021, the annual savings would be approximately \$13k for 2020-21 fiscal year and an additional \$5-6k during July-December of the 2021-22 fiscal year.

Staff will continue to monitor the financial situation through October and November. If needed, staff will bring the pay freeze request to the Board for final approval at the end of November or early December.