

NORTH HIGHLANDS
RECREATION AND PARK DISTRICT

FINAL
GENERAL FUND BUDGET
FY 2021-2022

August 12, 2021



Honorable Chairperson and Members of the Board of Directors,

Attached you will find the proposed FY 2021-2022 Final General Fund Budget (GF). The Final GF Budget provides an overview of expenditures and revenues for the Maintenance, Administration and Recreation Divisions, including a proposed Fees and Charges Schedule. Additionally, the budget include proposed projects, facility improvements and large equipment purchases.

The Budget, Finance and Audit Committee, led by Chairperson Pat Williams and Member Crystal Harding, met last June to review the Preliminary Budget. Additional changes made to the Final Budget have been included in this cover letter.

This memo includes adjustments made from the Preliminary to Final Budget. The budget adjustments included are deemed as "noteworthy", and may not include other minor or insignificant adjustments as described in the Final GF Budget.

NOTEWORTHY BUDGET CHANGES

The following budget adjustments reflect changes from the Preliminary to the Final GF Budget.

- Code 4303: Added \$65,000 to Fixed Assets (Equipment) for the purchase of two new maintenance trucks.
- Code 1122: Added \$25,000 Salary and Wages PT for the Recreation Division for the Junior High Sports program.
- Code 2029: Added \$2500 to Board/Administrator Business and Conference Expenditures
- Code 2039: Added \$500 to Board/Administrator Mileage Reimbursement

Employees

- The Final Budget reflects 13 FT employees. The District recently filled the vacant Office Assistant position and is in the process of filling a vacant Maintenance Worker position.
- The budget reflects a 3.0% COLA (cost of living adjustment) to full time employees and a minimum wage adjustment (January 1, 2022) for part time employees. Effective January 1, 2022, the minimum wage will be \$15.00 per hour.

Revenues

- The final revenues for FY 2020-21 were \$2,073,439. Preliminary revenues for FY 2021-2022 were \$2,097,648. Final projected revenues for FY 2021-2022 are \$2,157,052 or an increase of \$83,613 over the previous fiscal year. Most of the increases were related to various property tax revenue classifications adjustments by Sacramento County. Adjustments to the Final budget have been made to reflect these changes.

Expenditures

- Actual expenditures for FY 2020-2021 were \$1,770,196. For FY 2021-2022, the District anticipates expenditures of \$2,338,480 or an increase of \$568,284 over the previous year. Described below are the significant expenditures increase for FY 2021-2022. Minor expenditure increases have not been included.
 - Salaries and Employee Benefits: The district filled two FT vacancies and the Facility Maintenance Supervisor position has been budgeted for a full, rather than a partial year. Additionally, the board previously approved a 3% COLA for FT employees along with increases to various employee related benefits and insurances. Please refer to Salaries and Benefit line items for individual position increases.
 - Services and Supplies: The Final Budget includes various increases to Services and Supplies for all three divisions. Please refer to Expenditure Services and Supplies line items for individual increases.
 - Fixed Assets: Fixed Assets include projects, building improvements, structures (playground equipment) and equipment (maintenance trucks).
 - Insurances: Employee medical, OASDI, unemployment, CAPRI (property, auto, ADA and other pooled insurances) have increased for the current fiscal year.

Contingency Fund

- Included in the Final Budget is a \$150,000 Contingency Fund. The purpose of the contingency fund is for the district to have funds available to respond to unexpected financial issues or emergencies that may occur during the fiscal year.

District Reserved Balances

▪ Developer Impact Fees (346I)	\$1,233,691
▪ District Reserve Account	986,079
▪ District Contingency Fund	150,000
▪ Park Dedication Account	14,101

Developer Impact Fees: Is a monetary exaction other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The fee is intended to offset some or all of the costs of public facilities related to the development project. The purpose of the park impact fee is to fund the one-time cost of expanding the District's park and recreation facilities to meet the impact of new development.

District Reserve Account: Is a non-restricted fund available to the district for unexpected financial needs and/or for necessary expenditures that may be required. This could include an unexpected drop in revenue or unknown or unplanned significant budget expenditures.

Contingency Fund: Is a non-restricted fund available to the district to have readily available funds available for unexpected financial issues that may occur. It is similar to the District Reserve Account, but since these funds are included in the operations budget, contingency funds are more accessible to the District.

Park Dedication Account 008L: Is an older district development account. Funds can be used for various park improvements, similar to Developer Impact Fees. These funds will be earmarked for park improvements for FY 2021-2022.

FY 2021-2022 General Fund Budget Summary

As the FY 2021-2022 budget is being finalized for the Board of Directors, COVID has not gone away and District finances could be negatively impacted if COVID remains active throughout the fiscal year. While expenditures and revenues seem a bit more certain as we enter the current fiscal year, this can change quickly if the new strain of COVID keeps the economy from returning to normal.

Revenues are projected to increase, but so are expenditures. Primarily, revenue increases are the result of improved property tax revenue. After a year of little or no recreation programs, senior activities, camps, facility and park rentals, and a temporary reduction to some of our lease agreements, there is great anticipation that many district activities can return to normal. Expenditures have also significantly increased over the prior year. This is due largely to several factors, including filling previous full time employee vacancies, purchasing two new maintenance vehicles and completing an ambitious project schedule in our park system and buildings.

As the board is aware, the district participates in a pooled insurance group (CAPRI). While this relationship has provided a clear benefit to the district, the continued wildfire problems throughout the western states continue to negatively impact our property insurance rates.

Going forward, the district will also need to address employee compensation and benefits when financially feasible. While full time employees did receive a 3% COLA in the current fiscal year, the previous year they did not receive a COLA. The goal of the Board of Directors has been to keep salaries and benefits competitive with other similar sized districts, which for a district of our size, continues to be a challenge.

For FY 2022-2022, the district has budgeted more than \$340K or approximately 15% of its entire GF budget for park and facility related improvements and projects.

While this represents a significant amount of dedicated funding for park improvements in a single year, I would remind the board that many planned projects last year were deferred until this year due to COVID.

In addition to the planned projects for this fiscal year, the district will know by early September if it was successful in securing a Proposition 68 state grant to construct a new park at the Sierra Creek Park site. This location has been without a park for 40+ years. If the district is successful in securing this grant, it may be necessary to revisit the approved project schedule for FY 2021-2022. Lastly, it appears that after nearly twenty years, KB Homes will soon break ground on a nearly 300 unit single family residential housing project (The Lakes at Antelope) sometime this year.

For FY 2021-2022, a sample of the larger district projects include:

- District Office and Community Center: Installation of electronic ADA doors.
- Carpet replacement District Office.
- Community Center HVAC replacement.
- Chardonnay Park Playground replacement.
- Park pedestrian pathway replacement and repairs (various parks).
- Replace/Install picnic tables, benches and other park amenities in various parks (TBD)
- Various other smaller projects.

As we look to the future, the district has an aging park system that will require prioritizing park improvements and park needs with available resources. With board approval, the goal is to start the process of developing a Parks and Facilities Master Plan in July 2022. Developing a master plan can be a long process, but once completed, it will serve as a guide for improving our current and future park system and recreation facilities for the next 10-12 years.

The goal of this budget is to balance the needs of the community with the districts limited resources. As the district enters into FY 2021-2022, it remains financially solvent. Staff has presented the board with a balanced budget that includes solid reserves and a well-supported contingency fund. However, because COVID remains a real threat to district operations, the board should continue to take a conservative approach to current and future expenditures.

Sincerely,

Larry Mazzuca
District Administrator

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,742	7,079	7,433	7,804	8,194
PARK SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
REC. SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
FACILITY MAINTENANCE SUPV.	4,767	5,005	5,255	5,518	5,794
ADMIN. SERVICES MANAGER	4,220	4,431	4,652	4,885	5,129
RECREATION SUPERVISOR	4,220	4,431	4,652	4,885	5,129
PARK SUPERVISOR	4,220	4,431	4,652	4,885	5,129
OFFICE ASSISTANT	3,450	3,623	3,804	3,994	4,194
RECREATION COORDINATOR	3,207	3,367	3,535	3,712	3,898
PARK FOREMAN	3,207	3,367	3,535	3,712	3,898
MAINTENANCE WORKER	2,924	3,070	3,223	3,384	3,554

*ADMINISTRATOR currently works under an Employment Agreement, which reflects a different salary.

FULL TIME EMPLOYEE BENEFITS

Health Insurance: The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Dental Insurance: The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Life Insurance: The District provides life insurance for each regular full time employee.

Retirement: All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

Vacations: The District provides the following leave schedule for District full time employees.

1 - 3 years:	12 days or 96 hours annually	8 hours per month
3 - 8 years:	15 days or 120 hours annually	120 hours 10 hours per month
8 - 15 years:	20 days or 162 hours annually	13.5 hours per month
15 years:	24 days or 192 hours annually	16 hours per month

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

Admin. Leave: Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

Sick Leave: Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

Holidays:

Regular full time employees shall be entitled to holidays with pay as listed below:

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
2021-2022 PART-TIME SALARY SCALE
JULY 1, 2021 THROUGH DECEMBER 31, 2021

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
HEAD LIFEGUARD	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
LIFEGUARD	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
SWIM INSTRUCTOR	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
RECREATION COORDINATOR - DAYCARE	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER - SENIORS	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER -ASES	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$16/HR	\$16.50/HR	\$17/HR	17.5/HR	\$18/HR
ADULT SPORTS OFFICIAL/REFEREE	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
SOCCER OFFICIAL	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
MAINTENANCE WORKER (P.T.)	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
*DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.					
Effective July 1st to December 31, 2021					
				Revised:	8/12/2021

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
 2021-2022 PART-TIME SALARY SCALE
 JANUARY 1, 2022 THROUGH JUNE 30, 2022

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
HEAD LIFEGUARD	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
LIFEGUARD	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
SWIM INSTRUCTOR	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
RECREATION COORDINATOR - DAYCARE	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER - SENIORS	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
RECREATION LEADER -ASES	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
RECREATION LEADER	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$16/HR	\$16.50/HR	\$17/HR	17.5/HR	\$18/HR
ADULT SPORTS OFFICIAL/REFEREE	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
SOCCER OFFICIAL	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
MAINTENANCE WORKER (P.T.)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
*DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.					
Effective January 1st to June 30, 2022					
				Revised:	8/12/2021

2021/2022 FISCAL YEAR FINAL REVENUE

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL 2016/17</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>PRELIMINARY 2021/2022</u>	<u>FINAL 2021/2022</u>
91910100	Secured Property Tax	1,076,086.73	1,159,644.39	1,252,744.22	1,354,620.38	1,448,539.39	1,507,000	1,542,500
91910200	Unsecured Prop. Tax	40,276.30	40,923.04	45,835.04	50,392.30	53,093.85	53,000	56,000
91910300	Sup. Prop. Tax	25,002.35	32,492.05	35,078.45	36,611.13	37,944.11	32,000	41,000
91910400	Prop Tax Sec Deliq	7,717.79	8,013.78	9,079.64	9,251.35	12,109.48	12,000	12,000
91910500	Prop Tax Sup Deliq	1,231.12	1,433.99	1,789.84	1,989.19	1,868.04	2,000	2,000
91910600	Prop Tax Unitary	8,588.55	8,817.94	8,441.21	8,584.82	8,697.21	8,700	8,700
91912000	Prop. Tax Sec. Redem.	66.46	60.68	50.19	65.08	103.11	0	0
91913000	Prop. Tax, Prior Unsec.	582.66	1,199.76	494.01	652.30	1,109.36	1,000	1,000
91914000	Penalty Cost Prop. Tax	190.90	228.89	233.44	225.08	408.70	0	400
91919600	RDA Residual	6,644.60	7,970.38	10,385.26	12,254.85	16,345.99	6,400	17,000
91919900	Taxes - Other	0.00	0.00	0.00	0.00	0.39	0	0
94941000	Interest Income	8,726.78	8,979.39	21,592.79	17,511.91	6,376.38	10,000	8,000
94942900	Building Rental	0.00	48,200.00	52,280.75	35,115.75	-1,585.00	25,000	25,000
95952200	Homeowners Relief	12,731.62	12,841.89	12,810.40	12,895.42	12,945.94	6,500	12,900
95952900	In Lieu Tax	0.00	70,000.00	990,000.00	19,101.92	67,445.21	100,000	100,000
95953000	Misc. Revenue (ASES)	62,323.00	65,149.20	56,689.26	69,574.94	85,905.40	75,348	71,352
95953100	Aid to Local Government	0.00	0.00	0.00	0.00	0.00	0	0
95953300	Redevelopment Funds	5,496.79	7,519.18	8,738.22	9,237.17	9,517.58	9,000	9,500
95956900	State Aid	0.00	0.00	0.00	0.00	0.00	0	0
96964600	Recreation Fees & Charges	201,138.44	189,928.22	208,149.95	141,529.49	201,678.71	125,000	125,000
96969000	Leased Property	108,475.20	98,625.20	98,578.20	122,317.00	97,357.44	123,400	123,400
91919300	Tax, Sales	0.00	0.00	0.00	0.00	0.00	0	0
97979000	Revenue, Other	192,824.52	43,857.23	40,328.46	11,554.35	13,577.93	1,300	1,300
98987000	Debt Issue	0.00	0.00	0.00	0.00	0.00	0	0
9000	TOTAL	1,758,103.81	1,805,885.21	2,853,297.33	1,913,484.43	2,073,439.22	2,097,648	2,157,052
CARRY OVER*								
7400000	Unreserved Fund Balance	339,030.03	273,971.06	273,971.00	365,074.67	381,389.99	308,557	381,390
		2,097,133.84	2,079,856.27	3,127,268.33	2,278,559.10	2,454,829.21	2,406,205	2,538,442
088L	Park Dedication Acct							\$ 14,100.71
5500000	Park Fees 346l							\$ 1,233,691.03
	District Reserve Acct							\$ 986,100.00

2021/2022 FISCAL YEAR FINAL BUDGET EXPENDITURE

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>BUDGET</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>Salaries and Employee Benefits</u>										
1110 Sal & Wages, FT	631,662	681,934	705,449.31	664,320	629,650.92	731,693	738,211	176,983	179,006	382,222
1122 Sal & Wages, PT	190,741	202,080	179,398.27	256,940	222,471.25	167,500	192,601	8,500	169,101	15,000
1210 Retirement	45,266	54,103	52,710.14	53,115	50,268.25	58,536	59,057	14,159	14,320	30,578
1220 OASDI	60,959	65,001	65,514.38	63,563	62,888.27	68,788	71,207	14,189	26,630	30,388
1230 Insurance	106,303	116,105	125,048.32	133,769	118,875.75	156,308	161,032	31,986	25,758	103,288
1240 Worker's Comp.	39,515	36,290	34,751.75	44,661	42,845.51	46,236	36,157	1,388	5,009	29,760
1250 Unemployment	8,268	6,863	5,525.27	8,205	5,438.74	8,715	9,594	490	6,654	2,450
1000 TOTAL	1,082,714	1,162,376	1,168,397.44	1,224,573	1,132,438.69	1,237,776	1,267,859	247,695	426,478	593,686
<u>Services & Supplies</u>										
2005 Adv/Leg	1,126	758	1,643.46	1,300	464.06	1,000	1,000	1,000	0	0
2022 Bks/Periodicals	151	251	150.74	255	146.44	150	150	150	0	0
2029 Bus & Conf Exp	4,271	3,219	3,282.94	5,500	705.00	5,500	8,000	7,500	500	0
2035 Educ & Trng	3,448	1,609	437.29	1,500	515.00	4,000	4,000	3,000	500	500
2039 Mileage	1,332	1,030	794.53	1,500	419.32	2,350	2,850	1,500	1,000	350
2051 Insurance	48,893	55,247	64,984.00	91,002	91,002.00	91,000	98,712	98,712	0	0
2061 Memberships	8,528	9,830	9,841.00	9,900	9,995.00	10,415	10,415	9,815	300	300
2076 Office Sups	8,747	9,371	9,745.16	7,950	6,870.10	7,800	7,800	7,000	500	300
2081 Postage Sups	5,097	4,705	2,596.80	2,600	0.00	1,000	1,000	1,000	0	0
2085 Printing sups	12,184	12,161	5,983.14	6,750	332.35	1,500	1,500	500	1,000	0
2104 Agri/Hort Sups	865	1,215	1,211.35	2,000	514.96	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	2,160	1,839	2,578.23	2,500	807.96	2,000	2,000	0	0	2,000
2112 Bldg Mtnc Sups	7,458	6,267	8,036.74	7,500	5,136.35	7,500	7,500	0	0	7,500
2122 Chemical Sups	2,548	1,124	756.96	4,000	767.09	4,000	4,000	0	0	4,000
2131 Elec Mtnc Svc	3,115	3,400	22,862.05	4,000	3,037.00	4,000	4,000	0	0	4,000
2132 Elec Mtnc Sup	1,615	750	1,759.95	2,000	656.15	2,000	2,000	0	0	2,000
2142 Land Imp sups	13,825	13,432	15,021.54	15,000	15,011.94	17,000	17,000	0	0	17,000
2162 Painting Sups	1,253	226	1,608.93	2,000	1,517.72	2,000	2,000	0	0	2,000
2168 Plumbing Sups	2,911	1,557	1,995.09	4,800	1,367.27	4,000	4,000	0	0	4,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>BUDGET</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	52,824	50,483	40,629.06	49,000	35,775.55	42,000	42,000	0	0	42,000
2192 Nat'l Gas	1,359	2,668	2,786.39	3,000	2,802.27	3,000	3,000	0	0	3,000
2193 Refuse	9,410	4,962	5,202.10	8,500	8,823.51	9,000	9,000	0	0	9,000
2195 Sewage	6,005	6,161	5,363.12	6,200	1,940.86	5,500	5,500	0	0	5,500
2197 Tele & Teleg	13,327	13,062	14,543.61	17,400	17,715.92	21,992	21,992	19,992	0	2,000
2198 Water	89,781	103,979	94,497.13	95,000	100,814.34	92,000	92,000	0	0	92,000
2205 Auto Mtnc Svcs	11,551	7,553	6,423.68	12,000	8,208.35	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	5,460	6,634	2,306.87	7,500	6,753.26	7,500	7,500	0	0	7,500
2226 Expend Tools	2,042	6,203	2,911.17	3,000	2,758.59	3,000	3,000	0	0	3,000
2236 Fuels & Lubes	10,892	15,605	12,415.15	16,000	11,243.57	14,000	14,000	0	0	14,000
2261 Off Equip Mtnc Svc	7,325	6,848	8,063.05	8,000	4,729.06	7,500	7,500	7,500	0	0
2275 Rents & Leases	17,069	17,713	17,428.80	18,500	15,684.44	19,940	19,940	10,940	0	9,000
2281 Shop Equip Svc	692	726	684.49	1,000	1,071.51	1,200	1,200	0	0	1,200
2292 Other Equip Mtnc Svcs	6,394	6,581	12,775.15	7,000	5,931.23	7,000	7,000	0	0	7,000
2314 Cloth & Per Svcs	7,683	7,985	6,278.92	4,800	3,290.52	6,200	6,200	0	0	2,200
2322 Custodial Sup	16,626	15,423	15,452.52	16,000	15,177.27	16,000	16,000	0	4,000	16,000
2332 Food Sup	2,419	2,381	2,395.29	1,100	810.11	2,600	2,600	600	0	2,000
2444 Medical Sup	478	379	7,096.11	4,800	3,036.11	3,800	3,800	2,000	1,500	300
2505 Actg Svc	25,812	28,305	27,369.92	28,400	28,398.68	28,900	28,900	28,900	0	0
2531 Legal Svc	9,811	6,605	2,008.75	10,000	8,280.00	10,000	10,000	10,000	0	0
2591 Other Prof Svc	79,579	78,762	333,644.47	155,700	147,604.08	134,962	134,962	60,962	4,000	70,000
2813 BOE	362	0	-176.40	0	0.00	0	0	0	0	0
2819 Registration Svc	0	2,008	0	28,980	28,975.34	0	0	0	0	0
2851 Rec Svcs	11,069	7,784	5,068.69	5,000	1,204.04	5,000	5,000	0	5,000	0
2852 Rec Svcs	3,927	17,601	4,928.45	9,000	3,335.65	9,000	9,000	0	9,000	0
2871 Transportation	1,452	1,473	2,194.00	1,800	0.00	0	0	0	0	0
2880 PY Expend	0	0	0	0	0.00	0	0	0	0	0
2898 Other Oper Exp	11,163	13,383	9,993.89	16,100	1,555.49	16,100	16,100	16,000	0	100
2000 TOTAL	534,039	559,259	797,574.28	705,837	605,185.46	647,409	658,121	287,071	29,300	341,750

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>BUDGET</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
FIXED ASSETS										
4201 Building Imp.	89,290.07	85,609	29,683.00	0	0.00	75,000	75,000	0	0	75,000
4202 Struct & Imp	0	863,755	2,130.43	0	0.00	272,500	272,500	0	0	272,500
4200 TOTAL	89,290	949,364	31,813.43	0	0.00	347,500	347,500	0	0	347,500
4303 Equip	-2,073	3,484	14,591.05	35,000	32,572.08	0	65,000	0	0	65,000
4300 TOTAL	-2,073	3,484	14,591.05	35,000	32,572.08	0	65,000	0	0	65,000
4000 TOTAL	87,217	952,848	46,404.48	35,000	32,572.08	347,500	412,500	0	0	412,500
TOTAL	1,703,970	2,674,483	2,012,376.20	1,965,410	1,770,196.23	2,232,685	2,338,480	534,767	455,778	1,347,936
CONTINGENCY	0	8,100	33,480.00	33,480	33,495.00	150,000	150,000			
RESERVE	0	0	0	0	0	23,520	49,962			
	1,703,970	2,682,583	2,045,856.20	1,998,890	1,803,691.23	2,406,205	2,538,442			

FINAL 2021/2022 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

<u>ADMINISTRATOR - LARRY (ANNU 3/31)</u>					
{9415}	\$4,345.49	X	26	PAY PERIODS =	\$112,982.74
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u> \$114,955

<u>ADMINISTRATIVE SERVICES MGR - STEP 4 - TERRI (ANNIV. 1/1)</u>					
{5129}	\$2,367.23	X	26	PAY PERIODS =	\$ 61,547.98
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u> \$62,028

Total Full Time Salaries **\$176,983**

BOARD MEMBERS STIPEND

	17	Meetings x	5	Directors x \$100/Mtg=	\$8,500.00
				Total Board Members Stipend	\$8,500 \$8,500

TOTAL ADMINISTRATION SALARIES **\$185,483**

ADMINISTRATION BENEFITS

<u>EMPLOYEES RETIREMENT</u>					
2	\$176,983	X	8.000%	=	\$14,158.65
					\$14,159

<u>OASDI</u>					
	\$185,483	X	7.65%	=	\$14,189.46
					\$14,189

INSURANCE \$31,986

Medical

	\$2,340.01	x		7 MOS =	\$16,380.07
	\$2,574.01			5 MOS =	\$12,870.05
ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>
					\$29,730.12

Dental

	\$88.00	x	2x	6 MOS =	\$1,056.00
	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>
					\$2,256.00

WORKER'S COMP \$1,388

	\$62,028	x	0.41%	=	\$254.31
	\$123,455	x	2.26%	=	<u>\$2,790.09</u>

\$3,044.40

Experience Modification		x		=	<u>0.8</u>
					\$2,488.02

UNEMPLOYMENT

	\$14,000	x	3.50%	=	\$490.00
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\$490

Total Administration Benefits **\$62,212**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$247,695**

FINAL 2021/2022 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 5 (10/19)

{6152}	\$2,839.38	X	26	PAY PERIODS =	\$73,823.88	74,304
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION SUPERVISOR - (SARAH) STEP 4 (ANNV. 10/9 annv.)

{4652}	\$2,147.09	X	26	PAY PERIODS =	\$55,824.34	56,304
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

OFFICE ASSISTANT - STEP 4

{3994}	\$1,843.00	x	26	PAY PERIODS =	\$47,918.00	48,398
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries

\$179,006

PART TIME RECREATION

\$100,661

PART TIME RECREATION-ASES

\$68,440

Total Part Time Salaries

\$169,101

TOTAL RECREATION SALARIES

\$348,107

RECREATION BENEFITS

EMPLOYEE RETIREMENT

3	\$179,006	x	8.000%	=	\$14,320.50	\$14,320
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OASDI

	\$348,107	x	7.65%	=	\$26,630.20	\$26,630
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INSURANCE

\$25,758

Medical

3	\$1,789.89	x		7 MOS =	\$12,529.23	
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3	\$1,968.88	x		5 MOS =	<u>\$9,844.40</u>	
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\$22,373.63

Dental

3	\$ 88.00	x	3x	6 MOS =	\$1,584.00	
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3	\$ 100.00	x	3x	6 MOS =	<u>\$1,800.00</u>	
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\$3,384.00

WORKER'S COMP

	\$348,107	x	2.26%	=	\$7,867.22	\$5,009
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(VOL.)

	\$1,500	x	2.26%	=	<u>\$33.90</u>	
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\$7,901.12

Experience Modification

x 0.85

\$6,715.95

UNEMPLOYMENT

	\$190,101	x	3.50%	=	\$6,654.54	\$6,655
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Total Recreation Benefits

\$78,370

TOTAL RECREATION SALARIES AND BENEFITS

\$426,478

FINAL 2021/2022 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u>					
{6459}	\$2,981.08	X	26	PAY PERIODS =	\$77,508.08	\$77,988
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - (SERGIO) STEP 5 (1/1)</u>					
{5129}	\$2,367.23	X	26	PAY PERIODS =	\$61,547.98	\$62,028
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>FACILITY MAINTENANCE SUPERVISOR - (SEAN) STEP 5 - (ANNV. 10/16)</u>					
{5794}	\$2,674.15	X	26	PAY PERIODS =	\$69,527.90	\$70,008
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>					
{3554}	\$1,640.31	X	7	PAY PERIODS =	\$11,482.17	\$11,602
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>	
	<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>					
{3554}	\$1,640.31	X	26	PAY PERIODS =	\$42,648.06	\$43,128
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (STEVE) STEP 3 (ANNV. 7/1)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ADAM) STEP 2/3 (ANNV. 12/9)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (HARLY) STEP 2/3 (ANNV. 4/12)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	Total Full Time Salaries					\$382,222

PART TIME SALARIES

	<u>PART TIME MAINTENANCE WORKER</u>					
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0
	<u>FREEDOM PARK MONITOR -</u>					
	\$0.00	X	16 HRS PER WEEK	X 35 WEEKS =	\$0.00	\$0
	<u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>					
					\$15,000.00	\$15,000
	Total Part Time Salaries					\$15,000

TOTAL MAINTENANCE SALARIES **\$397,222**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
9	\$382,222	x	8.000%	=	\$30,577.78	\$30,578
	<u>OASDI</u>					
	\$397,222	x	7.65%	=	\$30,387.51	\$30,388
	<u>INSURANCE</u>					
	<u>Medical</u>					\$103,288
8	\$6,232.67	x		7 MOS =	\$43,628.69	
8	\$6,855.94	x		5 MOS =	\$47,991.58	
					\$91,620.27	
1	\$763.76	x		2 MOS =	\$1,527.52	
1	\$840.14	x		1 MOS =	\$840.14	
					\$2,367.66	
	<u>Dental</u>					
8	\$ 88.00	x	8x	6 MOS =	\$4,224.00	
8	\$ 100.00	x	8x	6 MOS =	\$4,800.00	
					\$9,024.00	
1	\$ 88.00	x	1x	2 MOS =	\$176.00	
1	\$ 100.00	x	1x	1 MOS =	\$100.00	
					\$276.00	
	<u>WORKER'S COMP</u>					
	\$397,222	x	9.14%	=	\$36,306.12	\$29,760
(VOL.)	\$0	x	9.14%	=	\$0.00	
					\$36,306.12	
	Experience Modification			x	0.85	
					\$30,860.20	
	<u>UNEMPLOYMENT</u>					
	\$70,000.00	x	3.50%	=	\$2,450.00	\$2,450
	Total Maintenance Benefits					\$196,463
						\$593,686
	TOTAL MAINTENANCE AND BENEFITS					

**ADMINISTRATION
FINAL 2021/2022 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,000	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	7,500	Board/Staff Conferences and Workshops
2035	Educ/Trng.	3,000	Board and Staff Training
2039	Empl Trans-Mileage	1,500	Board and Administrator mileage reimb.
2051	Insurance	98,712	District liability insurance (CAPRI)
2061	Memberships	9,815	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	7,000	Office supplies and equipment
2081	Postage	1,000	Postage (Stamps)
2085	Printing	500	Letterhead and other printing needs
2197	Telephone/Teleg	19,992	Phone service and Comcast
2261	Office Equip Mtnc	7,500	Service/repairs for office equipment
2275	Rents & Leases	10,940	Copier, Phone and County (Compass)
2332	Food Supplies	600	Coffee, supplies for interviews & District events
2444	Medical Supplies	2,000	District medical supplies
2505	Accounting Svc	28,900	District audit fees and County Admini Fees
2531	Legal Services	10,000	BKS Legal Service
2591	Other Prof Services	60,962	Software costs (Adobe/Zoom/Microsoft,Streamline(web page),ASCAP,Consultants); ADA Transition Plan(\$50,000)
2819	Registration Svcs	0	Election Cost
2898	Other Oper Exp	16,000	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	287,071	
Fixed Assets			
4303	Office Equipment	0	
4000	TOTAL	0	
	GRAND TOTAL:	287,071	

**RECREATION
FINAL 2021/2022 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	500	Conference
2035	Educ/Trng	500	Employee education training programs
2039	Empl Trans	1,000	Employee mileage reimbursement
2061	Memberships	300	Superintendent/Supervisor CPRS
2076	Office Sups	500	Office supplies and small equipment
2081	Postage	0	No funds requested
2085	Printing	1,000	Mailers, flyers and other
2314	Clothing	4,000	Staff and program participant shirts
2332	Food Sups	2,000	Camp BBQ's, senior events/trainings
2444	Medical Sups	1,500	First aid supplies
2591	Other Prof Svcs	4,000	Program banners/computer software (staff scheduling, marketing/editing)
2851	Recreation Svcs	5,000	Program vendors, presenters, services and event attractions
2852	Recreation Sups	9,000	Programs supplies, crafts, equipment, periodicals, score books, award, etc.
2871	Transportation	0	No funds requested
2000	TOTAL	29,300	
Fixed Assets			
4201	Office Equipment	0	BUILDING IMPROVEMENTS
4000	TOTAL	0	

**MAINTENANCE
FINAL 2021/2022 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	350	Superintendent mileage reimbursement
2061	Memberships	300	CPRS Superintendent/Facilities Suprv
2076	Office Supplies	300	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,000	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	4,000	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	4,000	Mechanical repairs
2132	Elec Sys Sup	2,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	17,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	2,000	Interior/exterior paint projects
2168	Plumbing	4,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	42,000	All indoor and outdoor facilities
2192	Nat'l Gas	3,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	9,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,500	District facilities and buildings
2197	Telephone	2,000	Internet Service (Capehart/Corp Yard)
2198	Water	92,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet chages for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	7,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	3,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	14,000	District fuel costs
2275	Rents & Leases	9,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	7,000	Playground equipment replacement parts
2314	Clothing	2,200	Staff clothing and boots
2322	Custodial Sups	16,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies

MAINTENANCE

FINAL 2021/2022 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2591	Other Prof Svcs	70,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee
			finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	100	Imprest Cash
2000	TOTAL	341,750	
FIXED ASSETS			
4201	Building Improvement	75,000	District Office Complex Improvements: Community Center and District Office Complex Electronic ADA Doors, carpet replacement in District Office Complex and Community Center HVAC replacement, etc.
4202	Structure Improvement	272,500	Chardonnay Park (100,000 Park In-lieu)(100,000 GF); Freedom Park replace playground equipment; Other Parks replacement playground equipment; Park Pedestrian replace/repair concrete park pathways; Larchmont replace picnic tables and BBQ's; Capehart Gym replace/repair damage to walls and office and storage areas; Chardonnay Park top dressing and over seeding; Strizek Park evaluate Strize Park Irrigation System
4303	Equipment	65,000	2 - Trucks
4000	TOTAL FIXED ASSET	412,500	
	GRAND TOTAL:	754,250	

ADULT SPORTS

	<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>
<u>COED POWER VOLLEYBALL</u>			
6 Teams (Mon.) \$ 175.00 ea. = \$1,050 X 5 seasons =	5,250.00		
<u>Program Salaries</u>			2,835.00
1 Official \$ 21.00 /gm x 27 games x 5 seasons =			
<u>Program Supplies</u>			125.00
2852 \$ 100.00 Equipment			
2444 \$ 25.00 First Aid			
\$ 125.00			
TOTAL REVENUE	\$5,250		
TOTAL EXPENDITURES		\$2,960	
TOTAL		\$ 2,290.00	
<u>ADULT BASKETBALL</u>			
8 Teams \$ 425.00 ea. = \$3,400 X 1 seasons =		\$3,400	
<u>Program Salaries</u>			2,052.00
2 Official \$ 21.00 /gm x 4 gm/wk x 9 weeks		1,512.00	
1 Rec. Leader \$ 15.00 /gm x 4 hrs /wk x 9 weeks		540.00	
<u>Program Supplies</u>			150.00
2444 \$ 50.00 First Aid			
2852 \$ 100.00 Equipment			
\$ 150.00			
TOTAL REVENUE	\$3,400		
TOTAL EXPENDITURES		\$2,202	
TOTAL		\$ 1,198.00	

DAYCARE PROGRAMS

	<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>
<u>EXPANDED LEARNING PROGRAM</u>			
48 Participants @ 8.05 day x 180 days = 69,552.00	69,552.00		
<u>Program Salaries</u>			68,440.00
1 Site Supervisor \$ 16.50 /hr x 30 hrs/wk x 36 wks =		17,820.00	
5 Rec. Leader \$ 15.00 /hr x 21 hrs/wk x 36 wks =		56,700.00	
8 Staff Training \$ 15.00 /hr x 2 hrs/month x 10 months =		2,400.00	
<u>Program Supplies</u>			3,528.00
2314 \$ 1,000.00 Staff Shirts			
2332 \$ 300.00 Food			
2444 \$ 100.00 First Aid			
2591 \$ 128.00 Fingerprint 4 new staff			
2851 \$ 1,000.00 Rec Services			
2852 \$ 1,000.00 Equipment/Rec. Sups			
\$ 3,528.00			
TOTAL REVENUE	\$ 69,552.00		
TOTAL EXPENDITURES		\$ 71,968.00	
TOTAL		\$ (2,416.00)	

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
RACCOON CLUB							
17	Participants @	\$ 11.50	day x	180	days =	\$ 35,190.00	
<u>Program Salaries</u>							
1	Rec Leader	\$ 15.00	/hr x	20	hrs/wk x	36	wks = \$ 10,800.00
2	Staff Training	\$ 15.00	/hr x	2	hrs/month x	10	months = \$ 600.00
<u>Program Supplies</u>							
2314	\$ 100.00	Staff Shirts					
2852	\$ 500.00	Rec. Supplies					
2591	\$ 64.00	Fingerprint					
	\$ 664.00						\$ 664.00
TOTAL REVENUE		\$35,190		TOTAL EXPENDITURES		\$12,064	
						TOTAL \$ 23,126.00	

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
SUMMER KIDS CAMP							
15	Part @	\$ 140.00	wk x	8	wks =	\$ 16,800.00	
<u>Program Salaries</u>							
1	Site Supervisor	\$ 16.50	/hr x	36	hrs/wk x	8	wks = \$ 4,752.00
2	Rec. Leader	\$ 15.00	/hr x	32	hrs/wk x	8	wks = \$ 7,680.00
<u>Training</u>							
1	Site Supervisor	\$ 16.50	/hr x	3	hrs =	\$ 49.50	
10	Rec. Leader	\$ 15.00	/hr x	3	hrs =	\$ 450.00	
<u>Program Supplies</u>							
2076	\$ 50.00	Flyers					
2332	\$ 350.00	Food					
2314	\$ 100.00	Staff Shirts					
2444	\$ 100.00	First Aid					
2851	\$ 1,000.00	Rec. Services					
2852	\$ 500.00	Rec. Supplies					
	\$ 2,100.00						\$ 2,100.00
TOTAL REVENUE		\$ 16,800.00		TOTAL EXPENDITURES		\$ 15,031.50	
						TOTAL \$ 1,768.50	

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
JR. RECREATION LEADER							
5	Part @	\$ 100.00	wk x	1	program	\$ 500.00	
<u>Program Salaries</u>							
1	Program Coordi	\$ 16.00	/hr x	10	hrs/wk x	8	wks = \$ 1,280.00
<u>Program Supplies</u>							
2076	\$ 50.00	Flyers					
2314	\$ 75.00	Staff Shirts					
2591	\$ 320.00	Fingerprinting					
	\$ 445.00						\$ 445.00
TOTAL REVENUE		\$ 500.00		TOTAL EXPENDITURES		\$ 1,725.00	
						TOTAL \$ (1,225.00)	

YOUTH ACTIVITIES

JAM IN THE PARK										
12	Part @	\$	30.00	wk x	1	program	\$	360.00		
Program Salaries										
2	Program Coordi	\$	15.00	/hr x	3	hrs/wk x	\$	270.00	\$ 270.00	
Program Supplies										
2852	\$	75.00	Supplies						\$ 75.00	
	\$	75.00								
		TOTAL REVENUE	\$	360.00	TOTAL EXPENDITURES		\$	345.00	TOTAL	\$ 15.00
PARK SPOTLIGHT SERIES										
10	Part @	\$	5.00	wk x	3	program	\$	150.00		
Program Salaries										
2	Program Coordi	\$	15.00	/hr x	3	hrs/wk x	\$	270.00	\$ 270.00	
Program Supplies										
2852	\$	20.00	Supplies						\$ 20.00	
	\$	20.00								
		TOTAL REVENUE	\$	150.00	TOTAL EXPENDITURES		\$	290.00	TOTAL	\$ (140.00)

FACILITY RENTALS

GYM RENTALS										
300	Hrs @	\$	55.00	ea. =	\$	16,500.00	(Capehart)	\$	17,500.00	
25	Hrs @	\$	40.00	ea. =	\$	1,000.00	(Ridgepoint)			
Program Salaries										
1	Rec. Leader	\$	15.00	/hr x	400	hrs =	\$	6,000.00	\$ 6,225.00	
1	Training	\$	15.00	/hr x	15	hrs =	\$	225.00		
Program Supplies										
2591	\$	64.00	Fingerprinting						\$ 164.00	
2314	\$	100.00	Staff Shirts							
	\$	164.00								
		TOTAL REVENUE	\$	17,500.00	TOTAL EXPENDITURES		\$	6,389.00	TOTAL	\$ 11,111.00
FREEDOM PARK PICNIC RENTALS										
Total Revenue								\$24,400		
(November thru February: \$0; /Mar/Apr/May/June/Jul/Aug/Sep/Oct.\$3050.)										
TOTAL REVENUE								\$24,400	TOTAL EXPENDITURES	\$0
								TOTAL	\$ 24,400.00	
BUILDING RENTALS										
Community Center								\$28,000		
Recreation Center								\$10,000		
								TOTAL	\$ 38,000.00	

REVENUE SALARIES SUPPLIES

<u>PEE WEE SPORTS</u>									
15	Participants @	\$ 60.00	/session	2	sessions	\$ 1,800.00			
<u>Salaries</u>									
2	Rec. Leader	\$ 15.00	/hr x	2.5	hrs/wk x	12	weeks =	\$ 450.00	\$ 450.00
<u>Supplies</u>									
2314	\$ 150.00	Shirts						\$	200.00
2852	\$ 25.00	Equipment						\$	
2444	\$ 25.00	First Aid						\$	
	\$ 200.00								
TOTAL REVENUE				\$ 1,800.00	TOTAL EXPENDITURES		\$ 650.00	TOTAL \$ 1,150.00	

<u>PEE WEE BASKETBALL (WINTER & SPRING)</u>									
20	Participants @	\$ 60.00	/session	2	sessions	\$ 2,400.00			
<u>Salaries</u>									
2	Rec. Aid	\$ 15.00	/hr x	2.5	hrs/wk	12	weeks =	\$ 900.00	\$ 900.00
<u>Supplies</u>									
2076	\$ 225.00	Shirts						\$	225.00
	\$ 225.00								
TOTAL REVENUE				\$ 2,400.00	TOTAL EXPENDITURES		\$ 1,125.00	TOTAL \$ 1,275.00	

<u>YOUTH BASKETBALL 2/3 GRADE (WINTER)</u>									
30	Participants @	\$ 85.00	ea. =	\$ 2,550.00					
<u>Program Salaries</u>									
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00		\$	1,038.00
1	Score @	\$ 15.00	/hr x	12	games =	\$ 180.00		\$	
2	Coaches	\$ 15.00	/hr x	1.5	hrs =	6	practices	\$ 270.00	
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00		\$	
<u>Program Supplies</u>									
2591	\$ 32.00	Finger prints							\$ 332.00
2444	\$ 25.00	First Aid							
2852	\$ 25.00	Equipment/Awards							
2314	\$ 250.00	Shirts							
	332.00								
TOTAL REVENUE				\$ 2,550.00	TOTAL EXPENDITURES		\$ 1,370.00	TOTAL \$ 1,180.00	

