

North Highlands
Recreation and Park District
Board Agenda

To: Crystal Harding, Chairperson
Board of Directors

From: Scott Graham, District Administrator

Date: August 8, 2024

Members of the Board of Directors,

Attached you will find the proposed FY 2024-2025 Final General Fund and CFD Budgets. Each budget includes a brief overview of expenditures and revenues for Administration, Recreation and Maintenance. Included is the Fees and Charges Schedule previously provided to the BOD as part of the Preliminary Budget.

GENERAL FUND BUDGET

Preliminary-Final Budget Adjustments (GF)

Since the FY 2024-2025 Preliminary Budget was approved by the Board On June 13, 2024, a total of \$240,533 (Carry-Over) has been added to the Final Budget. As a reminder, Carry-Over funds reflect a combination of new revenues (revenues above budget) and unspent funds (expenditures).

Significant Changes from the Preliminary to the Final Budget

<u>Description</u>	<u>Preliminary</u>	<u>Final</u>	<u>Change</u>
Carry-Over Funds <i>Combination of increase in revenues and reduction in expenditures</i>	631,246	871,779	+240,533
Salaries/Benefits <i>Workers Comp Adjustments</i>	1,971,998	1,952,781	<19,217>
Contingency Fund <i>The Contingency Fund has been increased based on the increased carry over amount.</i>	150,000	200,000	+50,000
Reserve Fund <i>The Reserve Fund has been increased based on the increased carry over amount.</i>	472,373	640,544	+ 168,171
Services/Supplies <i>Combination of an increases to the Administration, Recreation and Maintenance budgets.</i>	917,936	921,516	+3,580
Fixed Assets	2,375,000	2,375,000	No change

The Lakes at Antelope Residential Development Project – Park Dedication Account 088L

The Lakes at Antelope project is now under construction. As of this date, the district has received \$838,234.44 in developer impact fees from permits pulled by the developer from Sacramento County. It is anticipated that additional permits will be pulled throughout FY 2024-2025. The county is using the Park Dedication Account 088L to deposit funds from this project; however, all of these funds are part of the District's Developer Impact Fee (Park Fees) 346I account. The two impact fee accounts have been separated for tracking purposes. These funds are restricted. They cannot be used for salaries or GF operating costs.

Current Fund Balance: \$838,234.44

Developer Impact Fees (Park Fees) 346I

Excluding the impact fees from the Lakes at Antelope Project, the District has a current balance of \$1,934,919.03 available to use for park and facility related projects. These funds are restricted. They cannot be used for salaries or GF operating costs.

Current Fund Balance: \$1,934,919.03

District Reserve Account

The GF reserve, or fund balance of the general fund, is a measure of the financial resources available to the district. It is similar to a savings account for the GF. These funds are non-restricted. The District can use these funds for any purpose determined by the BOD. The current balance is **\$2,160,216.**

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2024-2025 FULL-TIME SALARY SCALE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	7,591	7,971	8,369	8,787	9,227
DISTRICT ADMINISTRATOR EMERITUS	9,755	10,243	10,755	11,293	11,858
PARK SUPERINTENDENT	7,012	7,362	7,731	8,117	8,523
REC. SUPERINTENDENT	7,012	7,362	7,731	8,117	8,523
ADMIN. SERVICES MANAGER	6,235	6,546	6,874	7,217	7,578
RECREATION SUPERVISOR	5,543	5,820	6,111	6,416	6,737
PARK SUPERVISOR	5,543	5,820	6,111	6,416	6,737
OFFICE ASSISTANT	3,885	4,079	4,283	4,498	4,722
RECREATION COORDINATOR	4,175	4,384	4,603	4,834	5,076
RECREATION SPECIALIST	4,032	4,234	4,445	4,668	4,901
MAINTENANCE WORKER II	4,280	4,494	4,719	4,955	5,203
MAINTENANCE WORKER	3,630	3,811	4,002	4,202	4,412

*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 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

FY2024-2025 FULL-TIME SALARY SCALE

Holidays:

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

- | | |
|--------------------------------|------------------------|
| Martin Luther King's Birth day | Veteran's Day |
| Lincoln's Birthday | Thanksgiving Day |
| Washington Birthday | Day After Thanksgiving |
| Memorial Day | Christmas Eve |
| Independence day | Christmas Day |
| Labor Day | New Year's Eve |
| Personal Holiday | New Year's Day |

EFFECTIVE: 7/1/24

6/13/2024

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
SITE COORDINATOR - SPORTS	\$21/HR	\$21.50/HR	\$22/HR	\$22.50/HR	\$23/HR
SITE COORDINATOR - DAYCARE	\$21/HR	\$21.50/HR	\$22/HR	\$22.50/HR	\$23/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$21/HR	\$21.50/HR	\$22/HR	\$22.50/HR	\$23/HR
LIFEGUARD	\$19.50/HR	\$20/HR	\$20.50/HR	\$21/HR	\$21.50/HR
SWIM INSTRUCTOR	\$19.50/HR	\$20/HR	\$20.50/HR	\$21/HR	\$21.50/HR
RECREATION					
RECREATION LEADER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
INSTRUCTOR RATE	\$25/HR	\$25.50/HR	\$26/HR	\$26.50/HR	\$27/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
MAINTENANCE DIVISION					
LEAD FACILITY MONITOR/CUSTODIAN	\$20.50/HR	\$21/HR	21.50/HR	\$22/HR	\$22.50/HR
MAINTENANCE WORKER (P.T.)	\$18/HR	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR
BUILDING MONITOR	\$18/HR	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR
SEASONAL PARKS MAINTENANCE	\$18/HR	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR

***DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.**

Effective July 1, 2024

Revised: 6/13/2024

NORTH HIGHLANDS RECREATION AND PARK DISTRICT PROGRAM FEES AND CHARGES

<u>PROGRAM</u>	<u>2024/25 FEES</u>		<u>Subsidy</u>
	<u>Before</u>	<u>Subsidy</u>	
<u>ADULT CLASSES/SPORTS LEAGUES</u>			
Basketball League	\$ 220.00		no subsidy
Basketball Open Gym (Spring)	\$ -		no subsidy
Coed Volleyball (Year-Round)	\$ 190.00		no subsidy
Cornhole Even (Summer)*	\$ -		no subsidy
Per Player Sports Leagues	\$ 26.00		no subsidy
Pickleball (Year-Round)	\$ 10.00		no subsidy
Volleyball Open Gym (Summer)	\$ -		no subsidy
Swim Lessons	\$ 60.00	\$ 48.00	
<u>AQUATICS</u>			
<u>CONTRACTOR RATES</u>			
District 80%	20.00%		
District 70%	30.00%		
District 60%	40.00%		
District Varied Percentage - Staff hold the right to modify contractor rates			
<u>DAYCARE PROGRAMS</u>			
Expanded Learning (Dragon's Den)	\$ 22.00	\$ -	
Seasonal Camps (5 days)	\$ 152.00	\$ 122.00	
Seasonal Camps (4 days)	\$ 121.00	\$ 97.00	
Seasonal Camps (3 days)	\$ 93.00	\$ 75.00	
Seasonal Camps (2 days)	\$ 61.00	\$ 49.00	
Late Pick Up Fee (ALL CAMPS)	\$ 10.00*	\$ 10.00*	
*\$10 charge for every 15 minutes			
<u>FACILITY RENTALS</u>			
Birthday Parties (20 Kids or less)	\$ 150.00		no subsidy
<u>BUILDING RENTALS</u>			
Community Center - Non Profit	\$ 81.00		no subsidy
Community Center - Private	\$ 92.00		no subsidy
Recreation Center - Non Profit	\$ 60.00		no subsidy
Recreation Center - Private	\$ 71.00		no subsidy
<u>FREEDOM PARK RENTALS</u>			
(Aardvark & Roger Dickenson)	\$ 160.00		no subsidy
(Constellation & Star Fighter)	\$ 130.00		no subsidy
(Liberator)	\$ 110.00		no subsidy
Special Use Event	\$ 710.00		
<u>PROGRAM</u>			
<u>GYM RENTALS</u>			
Capehart	\$ 65.00	per hour	no subsidy
Capehart for Profit*	\$ 85.00	per hour	no subsidy
Ridgepoint	\$ 45.00	per hour	no subsidy
Ridgepoint for Profit*	\$ 65.00	per hour	no subsidy
<u>OTHER FACILITY RENTAL FEES</u>			
Building Rental - Deposit - Community & Recreation	\$ 500.00		no subsidy
Building Rental - Alcohol Use Fee for both buildings	\$ 100.00		no subsidy
Building Rental - Crab Feed (Extra Dumpster Fee)	\$ 75.00		no subsidy
Building rental - Non-Resident Fee	\$ 50.00		no subsidy
Building Rental - Security Guard	\$ 40	per hour	no subsidy
Building Rental - Security Guard O.T.*	\$ 60	per hour	no subsidy
Building Rental - Second Building Monitor	\$ 20	per hour	no subsidy
Gym rentals - Scoreboard Use	\$ 20	per hour	no subsidy
Gym rentals - Scorekeeper	\$ 20	per hour	no subsidy
Gym rentals - Deposit	\$ 130.00		no subsidy
Gym rentals - Volleyball Equipment	\$ 35.00		no subsidy
<u>SENIOR PROGRAMS</u>			
Appreciation Brunch (Summers)	\$ -	\$ -	
Bingo (Year-Round)	\$ -	\$ -	
Field Trips (Fall, Spring)	\$ 35.00		
Harvestime (Year-Round)	\$ -	\$ -	
Senior Movie Days (Year-Round)	\$ -	\$ -	
<u>SPECIAL INTEREST</u>			
Art In The Park (Summer) Selling Vendors	\$ 50.00		no subsidy
Breakfas with Santa (Winter)	\$ 8.00		no subsidy
Craft Fair (Spring)	\$ 50.00		no subsidy
Cupid's Crew Valentine Dance (Winter)	\$ 8.00		no subsidy
Father's Day Nerf Wars (Summer)	\$ 8.00		no subsidy
Father's Day Nerf Wars MEALS (Summer)	\$ 4.00		no subsidy
Halloween Extravaganza - Vendors	\$ 30.00		no subsidy
Holiday Extravaganza Forest of Lights - Vendors	\$ 50.00		no subsidy
Holiday Extravaganza Gingerbread House(Winter)	\$ 10.00		no subsidy
Holiday Extravaganza Ice Skating (Winter)	\$ 2.00		no subsidy
Mother's Day Kickball tournament (Spring)	\$ 8.00		no subsidy

PROGRAM

2024/25 FEES

PROGRAM

2024/25 FEES

SPECIAL INTEREST con't

Movie in The Park	\$				
Park Spotlight Mini Events (Year-Round)	\$	-			
Rockin' Around North Highlands (Winter)	\$	-			
Spring Extravaganza - Vendor	\$	30.00	no subsidy		
Summer Extravaganza - Vendor	\$	30.00	no subsidy		
Touch A Truck (Fall)	\$	-			
Trivia Night (Fall)	\$	8.00			

TEENS

3x3 Basketball League (Summer)	\$	-	\$	74.00	
Basketball Camp (Summer)	\$	-	\$	75.00	
Cooking Series (Year-Round)	\$	-	\$	24.00	
Counseling Services (Fall/Winter)	\$	-	\$	40.00	
Dance Series (Year-Round)	\$	-	\$	40.00	
Jr. Recreation Leader (Summer)	\$	100.00	\$	-	
Life Skills Series (Year-Round)	\$	-	\$	-	
Teen Camp (Summer)	\$	-	\$	132.00	
Teen Night (Year-Round)	\$	-	\$	19.00	
Volleyballs Skills & Drills (Fall)	\$	-	\$	52.00	

TODDLER PROGRAMS

Tot Spots Series (2-day)	\$	-	\$	16.00	
Tot Spots Series (3-day)	\$	-	\$	24.00	
Workshops	\$	-	\$	19.00	

YOUTH PROGRAMS

2/3 Grade Youth Basketball (Winter)	\$	92.00	\$	74.00	
4/5 Grade Youth Basketball (Winter)	\$	92.00	\$	74.00	
6/7 Grade Youth Basketball (Winter)	\$	92.00	\$	74.00	
Cheer (Winter)	\$	65.00	\$	52.00	
Contractor - Art Class (Summer)	\$	-	\$	48.00	
Contractor - Dance (Year-Round)	\$	-	\$	40.00	
Contractor - Play-Well TEK Lego	\$	-	\$	35.00	
Cooking Series (Year-Round)	\$	-	\$	24.00	
Dodgeball (Spring)	\$	60.00	\$	55.00	
Kickball (Summer)	\$	-	\$	55.00	
Open Gym (Winter & Summer)	\$	-	\$	-	
Pee Wee Basketball (Winter)	\$	65.00	\$	52.00	
Pee Wee Sports (Soccer/B-Ball/T-Ball)	\$	-	\$	36.00	
Princess & Pastries (Year-Round)	\$	-	\$	19.00	
Skills & Drills (Year-Round)	\$	-	\$	36.00	
Basketball Camp (Summer)	\$	92.00	\$	74.00	
Superhero & Snacks (Fall)	\$	-	\$	19.00	
Workshops (Cooking, Misc)	\$	-	\$	24.00	

2024/2025 FISCAL YEAR FINAL REVENUE BUDGET

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>PRELIMINARY</u> <u>2024/2025</u>	<u>FINAL</u> <u>2024/2025</u>
91910100	Secured Property Tax	1,252,744	1,448,539	1,528,978	1,670,311	1,784,648	1,750,000	1,750,000
91910200	Unsecured Prop. Tax	45,835	53,094	52,875	56,710	63,423	62,000	62,000
91910300	Sup. Prop. Tax	35,078	37,944	56,085	64,488	42,330	55,000	55,000
91910400	Prop Tax Sec Deliq	9,080	12,109	10,917	9,805	13,864	14,000	14,000
91910500	Prop Tax Sup Deliq	1,790	1,868	1,955	3,747	4,604	4,000	4,000
91910600	Prop Tax Unitary	8,441	8,697	9,278	11,328	12,999	12,000	12,000
91912000	Prop. Tax Sec. Redem.	50	103	139	176	54	0	0
91913000	Prop. Tax, Prior Unsec.	494	1,109	1,114	586	610	500	500
91914000	Penalty Cost Prop. Tax	233	409	667	441	312	250	250
91919600	RDA Residual	10,385	16,346	13,378	18,705	21,726	9,000	11,000
91919900	Taxes - Other	0	0.39	0.00	16.08	16	0	0
94941000	Interest Income	21,593	6,376	10,736	63,878	93,760	35,000	35,000
94942900	Building Rental	52,281	1,585	31,452	59,499	40,514	45,000	40,000
95952200	Homeowners Relief	12,810	12,946	12,935	12,913	12,713	13,000	13,000
95952900	In Lieu Tax	990,000	67,445	0	100,000	0	2,000,000	2,000,000
95953000	Misc. Revenue (ASES)	56,689	85,905	100,197	20,064	0	0	0
95953300	Redevelopment Funds	8,738	9,518	9,858	14,485	15,909	11,500	11,500
95959504	Fiscal Relief Special District	0	0	742,013	0	0	0	0
96964600	Recreation Fees & Charges	208,150	201,679	101,949	298,462	462,114	537,624	497,625
96969000	Leased Property	98,578	97,357	128,963	126,730	129,435	120,000	125,000
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	40,328	13,578	47,307	212,868	364,868	587,187	587,187
98987000	Debt Issue	0	0	0	0	0	0	0
9000	TOTAL	2,853,299	2,073,437	2,860,796	2,745,210	3,063,899	5,256,061	5,218,062
7400000	CARRY OVER*	273,971	381,390	1,432,956	572,859	871,779	631,246	871,779
	Unreserved Fund Balance	3,127,270	2,454,827	4,293,752	3,318,070	3,935,677.85	5,887,307	6,089,841
088L	Park Dedication Acct							838,234.44
5500000	Park Fees 3461							1,934,919.03
	District Reserve Acct							2,160,216.00

2024/2025 FISCAL YEAR FINAL EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2023/2024</u>	<u>PRELIM 2024/2025</u>	<u>FINAL 2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	705,449	629,651	669,037	841,690	953,927.65	1,046,402	1,048,365	248,145	349,557	450,663
1122 Sal & Wages, PT	179,398	222,471	167,156	158,980	223,050.65	451,222	451,222	9,371	364,459	77,392
1210 Retirement	52,710	50,268	47,742	60,107	73,646.98	83,668	83,826	19,808	27,965	36,053
1220 OASDI	65,514	62,888	61,619	74,860	88,922.90	114,568	114,718	19,700	54,622	40,396
1230 Insurance	125,048	118,876	121,116	140,417	143,993.17	170,872	170,872	39,460	38,414	92,999
1240 Worker's Comp.	34,752	42,846	36,572	40,953	55,572.25	88,079	66,591	2,050	8,228	56,313
1250 Unemployment	5,525	5,439	3,427	3,370	3,765.46	17,185	17,185	509	13,981	2,695
1000 TOTAL	1,168,397	1,132,439	1,106,669	1,320,378	1,542,879.06	1,971,998	1,952,781	339,043	857,226	756,512
Services & Supplies										
2005 Adv/Leg	1,643	464	1,512	665	469.38	1,000	1,000	1,000	0	0
2022 Bks/Periodicals	151	146	146	146	150.74	151	151	151	0	0
2029 Bus & Conf Exp	3,283	705	20,548	12,105	16,784.15	21,000	21,000	10,000	8,000	3,000
2035 Educ & Trng	437	515	1,101	4,141	2,749.29	7,500	7,500	5,000	2,500	0
2039 Mileage	795	419	1,686	2,576	1,705.73	4,500	4,500	2,000	2,000	500
2051 Insurance	64,984	91,002	98,712	119,191	134,786.00	152,309	148,609	148,609	0	0
2061 Memberships	9,841	9,995	11,370	13,001	13,025.00	13,850	13,850	13,000	700	150
2076 Office Sups	9,745	6,870	9,442	11,498	15,753.67	14,500	15,000	12,000	2,000	1,000
2081 Postage Sups	2,597	0	698	7,759	27,068.81	27,000	27,000	2,000	25,000	0
2085 Printing sups	5,983	332	1,626	3,835	4,514.25	4,700	4,700	700	4,000	0
2104 Agri/Hort Sups	1,211	515	778	1,814	110.35	2,500	2,500	0	0	2,500
2111 Bldg Mtnc Svcs	2,578	808	1,807	2,483	2,345.90	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	8,037	5,136	5,013	7,653	7,207.66	7,500	7,500	0	0	7,500
2122 Chemical Sups	757	767	441	1,354	1,060.20	2,500	2,500	0	0	2,500
2131 Elec Mtnc Svc	22,862	3,037	1,079	2,709	4,050.00	5,000	5,000	0	0	5,000
2132 Elec Mtnc Sup	1,760	656	0	797	287.93	1,000	1,000	0	0	1,000
2142 Land Imp sups	15,022	15,012	16,908	16,651	19,652.30	20,000	20,000	0	0	20,000
2162 Painting Sups	1,609	1,518	1,000	687	940.66	1,200	1,200	0	0	1,200
2168 Plumbing Sups	1,995	1,367	4,243	8,227	8,597.82	8,000	8,000	0	0	8,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>PRELIM</u> <u>2024/2025</u>	<u>FINAL</u> <u>2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	40,629	35,776	35,771	41,010	47,003.71	45,000	47,000	0	0	47,000
2192 Nat'l Gas	2,786	2,802	2,594	6,536	4,529.05	7,000	7,000	0	0	7,000
2193 Refuse	5,202	8,824	7,725	11,851	10,130.63	10,000	10,000	0	0	10,000
2195 Sewage	5,363	1,941	5,782	6,163	6,177.74	7,000	7,000	0	0	7,000
2197 Tele & Teleg	14,544	17,716	18,308	15,788	18,421.52	19,940	22,220	18,540	1,680	2,000
2198 Water	94,497	100,814	111,390	85,651	113,436.96	120,000	120,000	0	0	120,000
2205 Auto Mtnc Svcs	6,424	8,208	15,661	12,301	10,684.13	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	2,307	6,753	5,992	2,451	7,823.35	6,000	6,000	0	0	6,000
2226 Expend Tools	2,911	2,759	2,735	4,318	4,071.02	4,500	4,500	0	0	4,500
2236 Fuels & Lubes	12,415	11,244	12,144	6,792	2,383.50	12,000	12,000	0	0	12,000
2261 Off Equip Mtnc Svc	8,063	4,729	10,723	15,433	7,779.78	7,000	9,500	7,000	0	12,000
2275 Rents & Leases	17,429	15,684	18,865	23,835	20,518.22	24,777	24,777	9,777	2,500	15,000
2281 Shop Equip Svc	684	1,072	682	761	1,285.41	1,500	1,500	0	0	1,500
2292 Other Equip Mtnc Svcs	12,775	5,931	9,864	8,684	9,981.72	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	6,279	3,291	7,030	5,211	6,475.89	10,000	10,000	0	6,000	4,000
2322 Custodial Sup	15,453	15,177	13,702	13,779	17,801.57	21,000	21,000	0	0	21,000
2332 Food Sup	2,395	810	3,490	5,073	10,206.01	15,000	15,000	2,500	12,500	0
2444 Medical Sup	7,096	3,036	1,364	1,265	1,288.95	1,800	1,800	500	1,000	300
2505 Actg Svc	27,370	28,399	29,251	30,855	34,633.88	36,400	36,400	36,400	0	0
2531 Legal Svc	2,009	8,280	3,730	2,053	6,848.11	10,000	10,000	10,000	0	0
2591 Other Prof Svc	333,644	147,604	157,878	189,616	113,147.90	107,700	107,700	16,700	6,000	85,000
2813 BOE	-176	0	0	0	0.00	0	0	0	0	0
2819 Registration Svc (Election)	0	28,975	0	1,887	0.00	51,309	51,309	51,309	0	0
2851 Rec Svcs	5,069	1,204	6,982	8,311	29,396.73	50,000	50,000	0	50,000	0
2852 Rec Svcs	4,928	3,336	6,536	15,759	16,529.21	22,000	22,000	0	22,000	0
2871 Transportation	2,194	0	0	0	1,932.25	3,300	3,300	0	3,300	0
2880 PY Expend	0	0	0	0	0.00	0	0	0	0	0
2898 Other Oper Exp	9,994	1,555	7,078	6,587	4,880.88	6,000	6,000	6,000	0	0
2922 Mail/Post	0	0	0	0	0.00	0	0	0	0	0
2926 Central Stores	0	0	0	0	0.00	0	0	0	0	0
2000 TOTAL	797,574	605,185	673,387	739,261	768,630.96	917,936	921,516	353,186	149,180	419,150

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>PRELIM</u> <u>2024/2025</u>	<u>FINAL</u> <u>2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
FIXED ASSETS										
4201 Building Imp.	29,683.00	0	65,314	103,374	59,900	90,000	90,000	0	0	90,000
4202 Struct & Imp	<u>2,130</u>	<u>0</u>	<u>116,082</u>	<u>644,255</u>	<u>257,485</u>	<u>2,245,000</u>	<u>2,245,000</u>	<u>2,000,000</u>	<u>0</u>	<u>245,000</u>
4200 TOTAL	31,813	0	181,396	747,629	317,385	2,335,000	2,335,000	2,000,000	0	335,000
4303 Equip	<u>14,591</u>	<u>32,572</u>	<u>62,820</u>	<u>88,211</u>	<u>47,339.62</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
4300 TOTAL	14,591	32,572	62,820	88,211	47,339.62	40,000	40,000	0	0	40,000
4000 TOTAL	46,404	32,572	244,216	835,840	364,725.03	2,375,000	2,375,000	2,000,000	0	375,000
TOTAL	2,012,376	1,770,196	2,024,272	2,895,479	2,676,235.05	5,264,934	5,249,297	2,692,229	1,006,406	1,550,662
CONTINGENCY	<u>0</u>	<u>33,495</u>	<u>0</u>	<u>14,152</u>	<u>0.00</u>	<u>150,000</u>	<u>200,000</u>			
RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>472,373</u>	<u>640,544</u>			
	2,012,376	1,803,691	2,024,272	2,909,631	2,676,235.05	5,887,307	6,089,841			

FINAL BUDGET FY2024/2025 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

ADMINISTRATOR - SCOTT (ANNV 9/15)
 {12,575.16} \$5,803.92 x 26 PAY PERIODS = \$150,901.92
 \$400.00 CAR STIPEND PER MONTH x 12 = \$4,800.00
 \$40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00 \$156,182
 \$156,181.92

ADMINISTRATOR -EMERITUS - LARRY
 \$68.41 x 2 weeks x 4 hrs per week \$547.28
 \$547

ADMINISTRATIVE SERVICES MGR - STEP 5 - TERRI (ANNIV. 1/1)
 {7578} \$3,497.54 X 26 PAY PERIODS = \$ 90,936.04
 \$40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00 \$91,416

Total Full Time Salaries \$248,145

BOARD MEMBERS STIPEND

17 Meetings x 5 Directors x \$110.25/Mtg= \$9,371.25
Total Board Members Stipend \$9,371 \$9,371

TOTAL ADMINISTRATION SALARIES \$257,516

ADMINISTRATION BENEFITS

EMPLOYEES RETIREMENT \$19,808

2 \$247,598 x 8.000% = \$19,807.84
 \$19,807.84

OASDI \$19,700

\$257,516 x 7.65% = \$19,700.01

INSURANCE \$39,460

Medical

2 \$2,978.68 7 MOS = \$20,850.76
 2 \$3,276.55 5 MOS = \$16,382.75
 \$37,233.51

Dental

2 \$85.50 x 2x 6 MOS = \$1,026.00
 2 \$100.00 x 2x 6 MOS = \$1,200.00
 \$2,226.00

WORKER'S COMP

\$91,963 x 0.24% = \$220.71 \$2,050
 \$156,182 x 1.00% = \$1,561.82
 \$1,782.53
 Experience Modification x 1.15
 \$2,049.91

UNEMPLOYMENT

\$14,547 x 3.50% = \$509.15 \$509

Total Administration Benefits \$81,526

TOTAL ADMINISTRATION SALARIES AND BENEFITS \$339,043

FINAL BUDGET FY2024/2025 RECREATION SALARIES & BENEFITS - REVISED

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (RACH) STEP 4 (Annv. 7/1) (Hired 11/2)
 {8117} \$3,746.31 x 26 PAY PERIODS = \$97,404.06 97,884
 \$ 40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00

RECREATION SUPERVISOR - (KAYLA) STEP 4/5 (Hired 9/12)
 {6416} \$2,961.23 x 5 PAY PERIODS = \$14,806.15 80,583
 {6737} \$3,109.38 x 21 PAY PERIODS = \$65,296.98
 \$ 40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00

RECREATION COORDINATOR - (CHRIS) STEP 4/5 (Hired 9/12)
 {4834} \$2,231.08 x 5 PAY PERIODS = \$11,155.40 60,834
 {5076} \$2,342.77 x 21 PAY PERIODS = \$49,198.17
 \$ 40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00

RECREATION CORRINATOR - (EVONNE) STEP 5 (Anniv. 7/1) (Hired 6/17)
 {5076} \$2,342.77 x 26 PAY PERIODS = \$60,912.02 61,392
 \$ 40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00

RECREATION SITE COORDINATOR SPECIALIST
 {4032} \$1,860.92 x 26 PAY PERIODS = \$48,383.92 48,864
 \$ 40.00 STIPEND PER MONTH (PHONE) X 12 MONTHS = \$480.00

Total Full Time Salaries \$349,557

PART TIME RECREATION \$364,459

Total Part Time Salaries \$364,459

TOTAL RECREATION SALARIES \$714,016

RECREATION BENEFITS

EMPLOYEE RETIREMENT
 5 \$349,557 x 8.000% = \$27,964.54 \$27,965

OASDI
 \$714,016 x 7.65% = \$54,622.20 \$54,622

INSURANCE \$38,414

Medical
 5 \$2,716.94 x 7 MOS = \$19,018.58
 5 \$2,988.63 x 5 MOS = \$14,943.15
 \$33,961.73

Dental
 5 \$ 85.50 x 6 MOS = \$2,052.00
 5 \$ 100.00 x 6 MOS = \$2,400.00
 \$4,452.00

	<u>WORKER'S COMP</u>					
	\$714,016	x	1.00%	=	\$7,140.16	\$8,228
(VOL.)	\$1,500	x	1.00%	=	<u>\$15.00</u>	
					\$7,155.16	
	Experience Modification			x	<u>1.15</u>	
					\$8,228.43	
	<u>UNEMPLOYMENT</u>					
	\$399,459	x	3.50%	=	\$13,981.07	\$13,981
	Total Recreation Benefits					\$143,210
	TOTAL RECREATION SALARIES AND BENEFITS					\$857,226

FINAL BUDGET FY2024/2025 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

<u>PARK SUPERINTENDENT - (KURTIS) STEP 1/2 (1/29)</u>						
{7012}	\$3,236.31	x	15	PAY PERIODS =	\$48,544.65	\$86,401
{7362}	\$3,397.85	x	11	PAY PERIODS =	\$37,376.35	
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>PARK SUPERVISOR - (SERGIO) STEP 5 (7/1)</u>						
{6737}	\$3,109.37	x	26	PAY PERIODS =	\$80,843.62	\$81,324
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>MAINTENANCE WORKER II - (STEVE) STEP 4/5 (ANNIV. 2/1/2023)</u>						
{4955}	\$2,286.92	x	15	PAY PERIODS =	\$34,303.80	\$61,199
{5203}	\$2,401.38	x	11	PAY PERIODS =	\$26,415.18	
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>						
{4412}	\$2,036.31	x	7	PAY PERIODS =	\$14,254.17	\$14,374
	\$ 40.00	STIPEND PER MONTH (PHONE) x 3 MONTHS =			<u>\$120.00</u>	
 <u>MAINTENANCE PERSON - (SCHLEETER) STEP 5 (ANNV. 7/1)</u>						
{4412}	\$2,036.31	x	26	PAY PERIODS =	\$52,944.06	\$53,424
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>MAINTENANCE PERSON - (BARRY) STEP 5 (ANNV. 7/1)</u>						
{4412}	\$2,036.31	x	26	PAY PERIODS =	\$52,944.06	\$53,424
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>MAINTENANCE PERSON - SIMMONS - STEP 5 (ANNV. 7/1)</u>						
{4412}	\$2,036.31	x	26	PAY PERIODS =	\$52,944.06	\$53,424
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
 <u>MAINTENANCE PERSON - LEE - STEP 2/3 (ANNV. 2/12)</u>						
{3811}	\$1,758.92	x	16	PAY PERIODS =	\$28,142.72	\$47,094
{4002}	\$1,847.08	x	10	PAY PERIODS =	\$18,470.80	
	\$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			<u>\$480.00</u>	
Total Full Time Salaries						\$450,663

PART TIME SALARIES

<u>LEAD FACILITIES MONITOR/CUSTODIAN</u>						
	\$21.00	x	36 HRS PER WEEK	x	52 WEEKS =	\$39,312.00
						\$39,312
 <u>BUILDING MONITORS</u>						
	\$18.00	x	30 HRS PER WEEK	x	52 WEEKS =	\$28,080.00
						\$28,080
 <u>MAINTENANCE WORKER</u>						
Mar - Feb	\$18.00	per hour			<u>\$10,000.00</u>	
					\$10,000.00	\$10,000
Total Part Time Salaries						\$77,392

TOTAL MAINTENANCE SALARIES **\$528,055**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
7	\$450,663	x	8.000%	=	\$36,053.08	\$36,053
	<u>OASDI</u>					
	\$528,055	x	7.65%	=	\$40,396.24	\$40,396
	<u>INSURANCE</u>					\$92,999
	<u>Medical</u>					
7	\$6,588.93	x		8 MOS =	\$52,711.44	
7	\$7,247.82	x		4 MOS =	<u>\$28,991.28</u>	
					\$81,702.72	
1	\$0.00	x		0 MOS =	\$0.00	
1	\$1,068.46	x		3 MOS =	<u>\$3,205.38</u>	
					\$3,205.38	
	<u>Dental</u>					
7	\$ 85.50	x		6 MOS =	\$3,591.00	
7	\$ 100.00	x		6 MOS =	<u>\$4,200.00</u>	
					\$7,791.00	
1	\$ 85.50	x		0 MOS =	\$0.00	
1	\$ 100.00	x		3 MOS =	<u>\$300.00</u>	
					\$300.00	
	<u>WORKER'S COMP</u>					
	\$528,055	x	10.92%	=	\$57,663.66	
(VOL.)	\$0	x	10.92%	=	<u>\$0.00</u>	
					\$57,663.66	
	Experience Modification			x	<u>1.15</u>	
					\$66,313.21	\$56,313
	<u>UNEMPLOYMENT</u>					
	\$77,000.00	x	3.50%	=	\$2,695.00	\$2,695
	Total Maintenance Benefits					\$228,457
	TOTAL MAINTENANCE AND BENEFITS					\$756,513

ADMINISTRATION
FINAL BUDGET FY2024/2025 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,000	Legal posting requirements, ads, etc.
2022	Books/Periodicals	151	Federal/State legal posting requirements.
2029	Bus./Conf Exp	10,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	5,000	Board and Staff Training
2039	Empl Trans-Mileage	2,000	Board and Administrator mileage reimb.
2051	Insurance	148,609	District liability insurance (CAPRI)
2061	Memberships	13,000	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	12,000	Office supplies and equipment
2081	Postage	2,000	Postage (Stamps)
2085	Printing	700	Letterhead and other printing needs
2197	Telephone/Teleg	18,540	Phone service and Comcast
2261	Office Equip Mtn	7,000	Service/repairs for office equipment
2275	Rents & Leases	9,777	Copier, Phone and County (Compass)
2332	Food Supplies	2,500	Coffee, supplies for interviews & District events
2444	Medical Supplies	500	District medical supplies
2505	Accounting Svc	36,400	District audit fees and County Admini Fees
2531	Legal Services	10,000	BKS Legal Service
2591	Other Prof Services	16,700	Software costs (Adobe/Zoom/Microsoft,Streamline(web page)(3000),ASCAP(400), Consultants(10,000);
2819	Registration Svcs	51,309	Election Cost
2898	Other Oper Exp	6,000	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	353,186	
Fixed Assets			
4202	Struct & Imp	2,000,000	Sierra Creek - Prop68/In-Lieu
4303	Office Equipment	0	Commercial Storage Stands
4000	TOTAL	2,000,000	
	GRAND TOTAL:	2,353,186	

RECREATION
FINAL BUDGET FY2024/2025 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	8,000	Professional Conference
2035	Educ/Trng	2,500	Employee classes, trainings, Active Net Course
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	700	CPRS (4 staff) + Misc. Memberships
2076	Office Sups	2,000	Division office supplies
2081	Postage	25,000	(4) quarterly post card mailings to all NH res
2085	Printing	4,000	(4) Recreation guides/Misc.
2197	Telephone/Teleg	1,680	Cell Phone
2261	Office Equip Mtnc	2,500	Office Décor
2314	Clothing	6,000	Staff clothing and program participation t-shirts
2332	Food Sups	12,500	Program, events, staff trainings, and misc.
2444	Medical Sups	1,000	First aid supplies, First Aid Training Supplies
2591	Other Prof Svcs	6,000	Employee fingerprinting, cell phone bill, marketing materials, "When I Work" program and Spanish translator services.
2851	Recreation Svcs	50,000	Event vendors, program presentation, event attractions, misc.
2852	Recreation Sups	22,000	Program supplies, crafts, small equipment, sports materials, program awards
2871	Transportation	3,300	Program/senior event/field trip transportation
2000	TOTAL	149,180	
Fixed Assets			
4202	Struct & Imp	0	Informational Kiosks (Freedom Park and Community Center)
4000	TOTAL	0	
	GRAND TOTAL:	149,180	

**MAINTENANCE
FINAL BUDGET FY2024/2025 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus & Conf Exp	3,000	Conferences
2035	Educ/Trng	0	Staff Maintenance Training
2039	Empl Trans	500	Superintendent mileage reimbursement
2061	Memberships	150	CPRS (1)
2076	Office Supplies	1,000	Corporation yard office supplies
2104	Agri/Hort	2,500	Landscape material
2111	Bldg Mtnc Svcs	2,500	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Facility and Park Supplies
2122	Chemical Sups	2,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	5,000	Mechanical repairs
2132	Elec Sys Sup	1,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	20,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,200	Interior/exterior paint projects
2168	Plumbing	8,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	47,000	All indoor and outdoor facilities
2192	Nat'l Gas	7,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	10,000	Trash removal at all district facilities and dump station fees
2195	Sewer	7,000	District facilities and buildings
2197	Telephone	2,000	Internet Service (Capehart/Corp Yard)
2198	Water	120,000	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	6,000	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	4,500	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	12,000	District fuel costs
2275	Rents & Leases	15,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,500	Small Tool Repairs
2292	Other Equip Sups	10,000	Playground equipment replacement parts
2314	Clothing	4,000	Staff clothing and boots
2322	Custodial Sups	21,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	85,000	Permits, inspections, backflow certifications, pest control, weed abatement, employec finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	TOTAL	419,150	

FINAL BUDGET FY2024/2025 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	90,000	Community Center HVAC
4202	Structure Improvement	245,000	Repair of existing pathways;adding new pathways;park striping;picnic tables(45,000); Planehaven Park Playground (GF)
4303	Equipment	<u>40,000</u>	Mower, Tables & Chairs, Trailer
4000	TOTAL FIXED ASSETS	375,000	
	GRAND TOTAL:	794,150	

ADULT PROGRAMS

		REVENUE	SALARIES	SUPPLIES
BASKETBALL OPEN GYM				
20	Participants	\$		
	ea. =	\$0	X	1 seasons =
Program Salaries				
1	Rec. Leader	\$	19.00	\$190.00
	/hr x	2.5	hrs x	4 days =
Program Supplies				
2444		\$	25.00	\$
	25.00			\$ 25.00
TOTAL REVENUE		\$		
TOTAL EXPENDITURES		\$	215.00	\$ (215.00)
BASKETBALL LEAGUE				
6	Teams (Mon.)	\$	220.00	\$ 1,320.00
	ea. =	\$1,320	X	1 seasons =
Program Salaries				
1	Rec. Leader	\$	19.00	\$399.00
	/hr x	3	hrs x	7 days =
Program Supplies				
2851	Officials	\$	800.00	
2852	Rec. Supplies	\$	100.00	
	Rec. Supplies	\$	900.00	
TOTAL REVENUE		\$	1,320.00	\$
TOTAL EXPENDITURES		\$	1,299.00	\$ 21.00
COED POWER VOLLEYBALL				
4	Teams (Mon.)	\$	190.00	\$ 3,040.00
	ea. =	\$760	X	4 seasons =
Program Salaries				
1	Official	\$	25.00	\$2,100.00
	/gm x	3	hrs x	28 days =
Program Supplies				
2444	First Aid	\$	25.00	
2852	Swag/Equipment	\$	200.00	
	Swag/Equipment	\$	225.00	
TOTAL REVENUE		\$	3,040.00	\$
TOTAL EXPENDITURES		\$	2,325.00	\$ 715.00
CORP/OLE EVENT				
20	Participants	\$	5.00	\$ 100.00
	ea. =	\$100	X	1 seasons =
Program Salaries				
3	Rec. Leader	\$	19.00	\$142.50
	/hr x	2.5	hrs x	1 days =
Program Supplies				
2851	Marketing	\$	25.00	
2852	Supplies/Equipment	\$	300.00	
	Supplies/Equipment	\$	325.00	
TOTAL REVENUE		\$	100.00	\$
TOTAL EXPENDITURES		\$	467.50	\$ (367.50)
Per Player Sports League				
20	Participants	\$	25.00	\$ 520.00
	ea. =	\$520	X	1 seasons =
Program Salaries				
1	Rec. Leader	\$	19.00	\$399.00
	/hr x	3	games x	7 weeks =
3	Staff Training	\$	19.00	\$114.00
	/hr x	2	hrs/day x	1 day =
Program Supplies				
2444	First Aid	\$	25.00	
2852	Equipment	\$	75.00	
	Equipment	\$	100.00	
TOTAL REVENUE		\$	620.00	\$
TOTAL EXPENDITURES		\$	613.00	\$ (93.00)
PICKLEBALL				
10	Participants	\$	10.00	\$ 1,200.00
	ea. =	\$100	X	12 seasons =
Program Salaries				
1	Rec. Leader	\$	19.00	2,736.00
	/hr x	3	hrs./wk x	48 days/weeks
Program Supplies				
2444	First Aid	\$	25.00	
	First Aid	\$	125.00	
TOTAL REVENUE		\$	1,200.00	\$
TOTAL EXPENDITURES		\$	2,736.00	\$ 1,536.00

2852	\$	100.00	Rec. Supplies	\$				
	\$	125.00		\$	1,200.00		2,861.00	
TOTAL REVENUE	\$			\$	1,200.00	\$	2,861.00	\$ (1,661.00) SUPPLIES

<u>VOLEYBALL OPEN GYM</u>									
20	Participants	\$	-	ea. =	\$0	X	0	seasons =	\$
Program Salaries									
1	Rec. Leader	\$	19.00	/hr x	3	hrs./wk x	3	days	171.00
Program Supplies									
2444	\$	25.00	First Aid						25.00
	\$	25.00							
TOTAL REVENUE	\$						196.00		\$ (196.00)

<u>AQUATIC PROGRAMS</u>									
<u>SWIM LESSONS</u>									
6	Participants @	60.00	session x	24	sessions =	8,640.00	\$	8,640.00	\$
Program Salaries									
1	Head Guard	\$	22.00	/hr x	10	hrs/wk x	8	wks =	1,760.00
2	Lifeguard/Instru	\$	20.00	/hr x	10	hrs/wk x	8	wks =	3,200.00
4	Staff Training	\$	20.00	/hr x	2	hrs/week x	8	wks =	1,280.00
Program Supplies									
2314	\$	300.00	Staff Shirts						
2444	\$	200.00	First Aid						
2591	\$	100.00	Fingerprint						
2851	\$	1,352.00	TRUSD Pool Use						
2852	\$	500.00	Equipment/Rec. Sups						
	\$	2,452.00							
TOTAL REVENUE	\$					8,640.00	\$	8,692.00	\$ (62.00) SUPPLIES

<u>DAYCARE PROGRAMS</u>									
<u>EXPANDED LEARNING DRAGONS DEB</u>									
72	Participants @	22.00	day x	180	days =	285,120.00	\$	285,120.00	\$
Program Salaries									
1	FT Rec. Coord.	\$	1,860.92	/pay period					
1	TK Site Coord.	\$	21.00	/hr x	30	hrs/wk x	39	wks =	24,570.00
7	Rec. Leader	\$	19.00	/hr x	6.5	hrs/day x	180	days =	155,610.00
10	Monthly Training	\$	19.00	/hr x	2	hrs/month x	10	months =	3,800.00
10	Pre-Season Tra	\$	19.00	/hr x	4	hrs/day x	1	day =	760.00
0	Workers Comp	\$	-						6,700.00
Program Supplies									
2197	\$	960.00	Phone						
2314	\$	500.00	Clothing						
2332	\$	1,500.00	Food						
2444	\$	200.00	First Aid						
2591	\$	2,080.00	Fingerprint/Internet/Procure						
2851	\$	2,500.00	Rec Services						
2852	\$	6,850.00	Equipment/Rec. Sups						
	\$	12,000.00	PGE, SMUD, Water						
	\$	3,000.00	Cleaning Supplies						
	\$	10,000.00	Maintenance						
	\$	48,863.92	FT Salary						
	\$	11,255.00	FT Benefits						
	\$	20,000.00	Admin Fee						
	\$	119,708.92							
TOTAL REVENUE	\$					285,120.00	\$	311,148.92	\$ (26,028.92)

SUMMER KIDS CAMP @ Fall weeks 1-3-Jan

60	Part @	\$	122.00	wk x	6	wks = \$	43,920.00	\$	47,520.00		
60	enrollment	\$	75.00	wk x	1	wks = \$	3,600.00				
Program Salaries											
1	PT Site Coord.	\$	21.00	/hr x	7	hrs/day x	33	days = \$	4,851.00	\$	40,813.00
10	Rec. Leader	\$	19.00	/hr x	5.5	hrs/day x	33	days = \$	34,485.00		
Training											
1	SiteCoord.	\$	21.00	/hr x	7	hrs =		\$	147.00		
10	Rec. Leader	\$	19.00	/hr x	7	hrs =		\$	1,330.00		
Program Supplies											
2314	\$	850.00	Clothing/Swag							\$	9,350.00
2332	\$	700.00	Food								
2444	\$	100.00	First Aid								
2851	\$	4,500.00	Rec. Services								
2852	\$	1,600.00	Rec. Supplies								
2871	\$	1,600.00	Transportation								
		\$	9,350.00								
TOTAL REVENUE		\$	47,520.00			TOTAL EXPENDITURES	\$	50,163.00	REVENUE	\$	(2,643.00)
									SALARIES		SUPPLIES

SPRINGS BREAK CAMP

60	Part @	\$	122.00	wk x	1	wks = \$	7,320.00	\$	7,320.00		
Program Salaries											
1	PT Site Coord.	\$	21.00	/hr x	37	hrs/wk x	1	wks = \$	777.00	\$	6,002.00
10	Rec. Leader	\$	19.00	/hr x	5.5	hrs/day x	5	days = \$	5,225.00		
Program Supplies											
2332	\$	150.00	Food							\$	850.00
2851	\$	450.00	Rec. Services								
2852	\$	250.00	Rec. Supplies								
		\$	850.00								
TOTAL REVENUE		\$	7,320.00			TOTAL EXPENDITURES	\$	6,852.00	REVENUE	\$	468.00
									SALARIES		SUPPLIES

FALL BREAK CAMP

60	Part @	\$	75.00	wk x	1	wks = \$	4,500.00	\$	4,500.00		
Program Salaries											
1	PT Site Coord.	\$	21.00	/hr x	21	hrs/wk x	1	wks = \$	441.00	\$	3,576.00
10	Rec. Leader	\$	19.00	/hr x	5.5	hrs/day x	3	days = \$	3,135.00		
Program Supplies											
2332	\$	60.00	Food							\$	650.00
2851	\$	450.00	Services								
2852	\$	150.00	Rec. Supplies								
		\$	650.00								
TOTAL REVENUE		\$	4,500.00			TOTAL EXPENDITURES	\$	4,226.00	REVENUE	\$	274.00
									SALARIES		SUPPLIES

FACILITY RENTALS

GYM RENTALS

300	Hrs @	\$	65.00	ea. =	\$	19,500.00	(Capehart)	\$	20,625.00		
25	Hrs @	\$	45.00	ea. =	\$	1,125.00	(Ridgepoint)				
Program Salaries											
1	Rec. Leader	\$	18.50	/hr x	450	hrs = \$	8,325.00	\$	8,325.00		
1	Rec. Leader	\$	18.50	/hr x	37.5	hrs = \$	693.75	\$	693.75	\$	
Program Supplies											
2852	\$	-	Supplies							\$	
TOTAL REVENUE		\$	20,625.00			TOTAL EXPENDITURES	\$	9,018.75	REVENUE	\$	11,606.25
									SALARIES		SUPPLIES

FREEDOM PARK PICNIC RENTALS

1	Instructor	\$	25.00	/hr x	5	hr/wk x	48	wks =	\$	6,000.00				
Program Supplies														
	2332	\$	1,200.00	Food								\$	1,700.00	
	2851	\$	250.00	Guest presenters										
	2852	\$	250.00	Rec. Supplies										
		\$	1,700.00											
	TOTAL REVENUE	\$							\$	7,700.00		TOTAL SALARIES	\$	(7,700.00)
	TOTAL EXPENDITURES	\$										TOTAL SALARIES	\$	(7,700.00)
SENIOR MOVIE DAY														
6	Participants @	\$		session x	12				\$					
Program Salaries														
0	Instructor	\$		/hr x	0	hr/wk x	12	sessions=	\$					
Program Supplies														
	2332	\$	25.00	Refreshment supplies									\$	100.00
	2852	\$	75.00	Movie Rental/Subscription										
		\$	100.00						\$	100.00		TOTAL	\$	(100.00)
	TOTAL REVENUE	\$							\$	100.00		TOTAL	\$	(100.00)

SPECIAL EVENTS

6	Vendors @	\$	50.00	day x	1	days =	\$	300.00		\$	301.00				
Program Salaries															
8	Rec Leader @	\$	19.00	/hr x	4	hrs =	\$	608.00		\$	608.00				
Program Supplies															
	2332	\$	200.00	Food									\$	1,660.00	
	2591	\$	50.00	Marketing											
	2851	\$	1,100.00	Services											
	2852	\$	300.00	Supplies											
		\$	1,650.00												
	TOTAL REVENUE	\$					\$	301.00		\$	2,268.00		TOTAL SALARIES	\$	(1,967.00)
	TOTAL EXPENDITURES	\$											TOTAL SALARIES	\$	(1,967.00)
ART IN THE PARK: COMMUNITY MURAL CELEBRATION															

80	Participants	\$	8.00	day x	1	days =	\$	640.00		\$	640.00				
Program Salaries															
0	Rec Leader @	\$	19.00	/hr x	0	hrs =	\$			\$					
Program Supplies															
	2332	\$	500.00	Food									\$	875.00	
	2591	\$	25.00	Marketing											
	2852	\$	350.00	Supplies											
		\$	875.00												
	TOTAL REVENUE	\$					\$	640.00		\$	875.00		TOTAL SALARIES	\$	(235.00)
	TOTAL EXPENDITURES	\$											TOTAL SALARIES	\$	(235.00)
BREAKFAST WITH SANTA															

30	Participants	\$	50.00	booth x	1	day =	\$	1,500.00		\$	1,500.00				
Program Salaries															
2	Rec Leader @	\$	19.00	/hr x	5.5	hrs/day =	1	day	\$	209.00		\$	209.00		
Program Supplies															
	2332	\$	150.00	Food									\$	525.00	
	2591	\$	125.00	Marketing											
	2851	\$	250.00	Services											
		\$	525.00												
	TOTAL REVENUE	\$					\$	1,600.00		\$	734.00		TOTAL SALARIES	\$	766.00
	TOTAL EXPENDITURES	\$											TOTAL SALARIES	\$	766.00
GRAT FAIR															

55	Participants @	\$	8.00	day x	1	days =	\$	440.00		\$	440.00		
Program Salaries													

CUPID'S CREW VALENTINE DANCE

3	Rec Leader @	\$	19.00	/hr x	3.5	hrs =	\$	199.50		\$	199.50
Program Supplies											
2332	\$	300.00	Food								
2591	\$	25.00	Marketing								
2851	\$	200.00	Services								
2852	\$	100.00	Supplies								
	\$	625.00									
TOTAL REVENUE	\$	440.00						824.50		TOTAL SALARIES	\$ (384.50)
TOTAL EXPENDITURES	\$	440.00						824.50		TOTAL SALARIES	\$ (384.50)

FATHER'S DAY HER WASH											
40	Participants	\$	8.00	ticket x	1	days =	\$	320.00			
25	Meal Ticket	\$	4.00	ticket x	1	days =	\$	100.00			
Program Salaries											
2	Rec Leader @	\$	19.00	/hr x	3.5	hrs =	\$	133.00			
Program Supplies											
2332	\$	250.00	Food								
2591	\$	25.00	Marketing								
2852	\$	75.00	Supplies								
	\$	350.00									
TOTAL REVENUE	\$	420.00						483.00		TOTAL SALARIES	\$ (63.00)
TOTAL EXPENDITURES	\$	420.00						483.00		TOTAL SALARIES	\$ (63.00)

HALLOWEEN EXTRAVAGANZA & COMMUNITY OFERENCA											
6	Vendors @	\$	30.00	day x	1	days =	\$	180.00			
Program Salaries											
10	Rec Leader @	\$	19.00	/hr x	5	hrs =	\$	950.00			
Program Supplies											
2332	\$	450.00	Food								
2591	\$	25.00	Marketing								
2851	\$	1,300.00	Services								
2852	\$	750.00	Supplies								
	\$	2,525.00									
TOTAL REVENUE	\$	180.00						3,475.00		TOTAL SALARIES	\$ (3,295.00)
TOTAL EXPENDITURES	\$	180.00						3,475.00		TOTAL SALARIES	\$ (3,295.00)

HOLIDAY EXTRAVAGANZA											
6	Vendors	\$	30.00	ticket x	1	days =	\$	180.00			
8	Gingerbread Co	\$	10.00	ticket x	1	days =	\$	80.00			
5	Forest of Lights	\$	50.00	enrollment x	1	days =	\$	250.00			
40	Ice Skating	\$	2.00	tickets x	1	days =	\$	80.00			
Program Salaries											
10	Rec Leader @	\$	19.00	/hr x	4	hrs =	\$	760.00			
Program Supplies											
2332	\$	325.00	Food								
2591	\$	25.00	Marketing								
2851	\$	2,000.00	Services								
2852	\$	700.00	Supplies								
	\$	3,050.00									
TOTAL REVENUE	\$	590.00						3,810.00		TOTAL SALARIES	\$ (3,220.00)
TOTAL EXPENDITURES	\$	590.00						3,810.00		TOTAL SALARIES	\$ (3,220.00)

MOTHER'S DAY KICKBALL TOURNAMENT											
20	Participants @	\$	8.00	day x	1	events =	\$	160.00			
Program Salaries											
1	Rec Leader @	\$	19.00	/hr x	2.5	hrs/day =	\$	47.50			
Program Supplies											
2332	\$	100.00	Food								
2591	\$	25.00	Marketing								
2852	\$	150.00	Supplies								
	\$	275.00									
TOTAL REVENUE	\$	160.00						322.50		TOTAL SALARIES	\$ (162.50)
TOTAL EXPENDITURES	\$	160.00						322.50		TOTAL SALARIES	\$ (162.50)

MOVIE IN THE PARK										REVENUE	SALARIES	SUPPLIES
0	Participants @	0.00	day x	1	events =	\$						
	<u>Program Salaries</u>											
4	Rec Leader @	\$ 19.00	/hr x	4	hrs/day =	1	days	\$	304.00	\$	304.00	\$
	<u>Program Supplies</u>											\$ 975.00
2332	\$ 250.00	Food										
2591	\$ 25.00	Marketing										
2851	\$ 500.00	Services										
2852	\$ 200.00	Supplies										
	\$ 975.00											
	TOTAL REVENUE							\$	1,279.00	\$	1,279.00	\$ (1,279.00)

PARK SKI/SLIGHT BASH EVENTS										REVENUE	SALARIES	SUPPLIES
100	Participants @	0.00	day x	6	events =	\$						
	<u>Program Salaries</u>											
3	Rec Leader @	\$ 19.00	/hr x	3	hrs/day =	6	days	\$	1,026.00	\$	1,026.00	\$
	<u>Program Supplies</u>											\$ 925.00
2332	\$ 300.00	Food										
2591	\$ 25.00	Marketing										
2852	\$ 600.00	Supplies										
	\$ 925.00											
	TOTAL REVENUE							\$	1,951.00	\$	1,951.00	\$ (1,951.00)

RECKON AROUND NORTH HIGHLANDS										REVENUE	SALARIES	SUPPLIES
0	Participants @	0.00	day x	2	events =	\$						
	<u>Program Salaries</u>											
3	Rec Leader @	\$ 19.00	/hr x	3	hrs/day =	2	days	\$	342.00	\$	342.00	\$
	<u>Program Supplies</u>											\$ 2,400.00
2081	\$ 1,600.00	Postcards										
2332	\$ 200.00	Food										
2852	\$ 600.00	Supplies										
	\$ 2,400.00											
	TOTAL REVENUE							\$	2,742.00	\$	2,742.00	\$ (2,742.00)

SPRING EXTRAVAGANZA										REVENUE	SALARIES	SUPPLIES
6	Vendors @	30.00	day x	1	events =	\$	180.00					
	<u>Program Salaries</u>											
10	Rec Leader @	\$ 19.00	/hr x	4.5	hrs =	\$	855.00					
	<u>Program Supplies</u>											\$ 2,825.00
2332	\$ 300.00	Food										
2591	\$ 25.00	Marketing										
2851	\$ 1,900.00	Services										
2852	\$ 600.00	Supplies										
	\$ 2,825.00											
	TOTAL REVENUE						\$	180.00	\$	3,680.00	\$	(3,500.00)

SUMMER EXTRAVAGANZA										REVENUE	SALARIES	SUPPLIES
6	Vendors	\$ 30.00	ticket x	1	days =	\$	180.00					
	<u>Program Salaries</u>											
10	Rec Leader @	\$ 19.00	/hr x	5	hrs =	\$	950.00					
	<u>Program Supplies</u>											\$ 3,675.00
2332	\$ 150.00	Food										
2591	\$ 25.00	Marketing										
2851	\$ 3,000.00	Services										
2852	\$ 400.00	Supplies										
	\$ 3,675.00											
	TOTAL REVENUE						\$	180.00	\$	4,525.00	\$	(4,345.00)

16	Part @	\$ 19.00	session x	4	sessions =	\$ 1,216.00		\$ 1,216.00	
	Program Salaries								
2	Rec. Leader	\$ 19.00	/hr x	3	hrs/wks x	8	=	\$ 912.00	\$ 912.00
	Program Supplies								
2332	\$ 350.00	Food							\$ 450.00
2852	\$ 100.00	Supplies							\$ 450.00
	TOTAL REVENUE	\$ 1,216.00						REVENUE	\$ 1,362.00
	TOTAL EXPENDITURES							SALARIES	\$ (146.00)
								SUPPLIES	\$
VOLLEYBALL SKILLS & DRILLS									
16	Part @	\$ 52.00	session x	1	session =	\$ 832.00		\$ 832.00	
	Program Salaries								
2	Rec. Leader	\$ 19.00	/hr x	2	hrs/wk x	6	wks =	\$ 456.00	\$ 632.00
2	Staff Training	\$ 19.00	/hr x	2	hrs/wk x	1	wks =	\$ 76.00	
	Program Supplies								
2444	\$ 25.00	First Aid							\$ 25.00
	TOTAL REVENUE	\$ 832.00						TOTAL	\$ 276.00
	TOTAL EXPENDITURES								\$

TODDLER PROGRAMS

WORKSHOP - 2 DAY SESSION (SEASONAL)									
10	Participants @	\$ 16.00	ea. =	\$ 160.00	x	1	Season		\$ 160.00
	Program Salaries								
1	Rec. Leaders	\$ 19.00	/hr x	2.5	hrs/wk x	2	wks	\$ 95.00	\$ 95.00
	Program Supplies								
2332	\$ 50.00	Food							\$ 100.00
2852	\$ 50.00	Supplies							\$ 100.00
	TOTAL REVENUE	\$ 160.00						REVENUE	\$ 195.00
	TOTAL EXPENDITURES							SALARIES	\$ (35.00)
								SUPPLIES	\$
WORKSHOP - 3 DAY SESSION (SEASONAL)									
10	Participants @	\$ 24.00	ea. =	\$ 240.00	x	3	Seasons		\$ 720.00
	Program Salaries								
1	Rec. Leaders	\$ 19.00	/hr x	2.5	hrs/wk x	9	wks	\$ 427.50	\$ 427.50
	Program Supplies								
2332	\$ 150.00	Food							\$ 300.00
2852	\$ 150.00	Supplies							\$ 300.00
	TOTAL REVENUE	\$ 720.00						TOTAL	\$ 727.50
	TOTAL EXPENDITURES							SALARIES	\$ (17.50)
								SUPPLIES	\$

YOUTH PROGRAMS

23 YOUTH BASKETBALL LEAGUE									
45	Participants @	\$ 74.00	ea. =	\$ 3,330.00				\$ 3,330.00	
	Program Salaries								
2	Rec. Leaders	\$ 19.00	/hr x	1.5	hrs/wk x	7	wks	\$ 399.00	games
2	Rec. Leaders	\$ 19.00	/hr x	1.5	hrs/wk x	8	wks	\$ 456.00	practice
5	Staff Training	\$ 19.00	/hr x	2	hrs/wk x	1	wks	\$ 190.00	
1	Score @	\$ 19.00	/hr x	2	hrs/wk x	7	wks	\$ 266.00	
1	Gym Monitor	\$ 19.00	/hr x	4.75	hrs/wk x	8	wks	\$ 722.00	
	Program Supplies								
2314	\$ 550.00	Shirts							\$
2444	\$ 25.00	First Aid							\$
2591	\$ 50.00	Finger prints							\$
2851	\$ 560.00	\$40/game x 2 games/week x 7 weeks							\$ 1,285.00

TOTAL REVENUE		TOTAL EXPENDITURES		REVENUE	SALARIES	SUPPLIES
\$		\$		\$	\$	\$
15	Part @	52.00	session x	1	780.00	
Program Salaries						
2	Rec. Leader	19.00	/hr x	6	456.00	532.00
2	Staff Training	19.00	/hr x	1	76.00	
Program Supplies						
2314	\$ 150.00	Shirts				\$ 225.00
2852	\$ 75.00	Supplies				\$ 23.00
	\$ 225.00					
TOTAL REVENUE		\$ 780.00		\$ 780.00	TOTAL SALARIES	TOTAL SUPPLIES
					\$ 1,140.00	\$ 330.00

TOTAL REVENUE		TOTAL EXPENDITURES		REVENUE	SALARIES	SUPPLIES
\$		\$		\$	\$	\$
15	Part @	36.00	session x	3	1,620.00	
Program Salaries						
2	Rec. Leader	19.00	/hr x	3	912.00	1,140.00
2	Rec. Leader	19.00	/hr x	3	228.00	
Program Supplies						
2852	\$ 150.00	Supplies				\$ 150.00
	\$ 150.00					
TOTAL REVENUE		\$ 1,620.00		\$ 1,290.00	TOTAL SALARIES	TOTAL SUPPLIES
					\$ 330.00	\$ 330.00

TOTAL REVENUE		TOTAL EXPENDITURES		REVENUE	SALARIES	SUPPLIES
\$		\$		\$	\$	\$
15	Participants @	19.00	ea. =	\$285	x	1 sessions
Salaries						
1	Rec. Leader @	19.00	/hr x	2	\$38.00	38.00
Program Supplies						
2332	\$ 50.00	Food				\$ 290.00
2851	\$ 200.00	Services				
2852	\$ 40.00	Supplies				
	\$ 290.00					
TOTAL REVENUE		\$ 285.00		\$ 328.00	TOTAL SALARIES	TOTAL SUPPLIES
					\$ (43.00)	\$ (43.00)

TOTAL REVENUE		TOTAL EXPENDITURES		REVENUE	SALARIES	SUPPLIES
\$		\$		\$	\$	\$
15	Participants @	19.00	ea. =	\$285	x	1 sessions
Salaries						
1	Rec. Leader @	19.00	/hr x	2	\$38.00	38.00
Program Supplies						
2332	\$ 50.00	Food				\$ 290.00
2851	\$ 200.00	Services				
2852	\$ 40.00	Supplies				
	\$ 290.00					
TOTAL REVENUE		\$ 285.00		\$ 328.00	TOTAL SALARIES	TOTAL SUPPLIES
					\$ (43.00)	\$ (43.00)

TOTAL REVENUE		TOTAL EXPENDITURES		REVENUE	SALARIES	SUPPLIES
\$		\$		\$	\$	\$
10	Enrollment	24.00	ticket x	12	2,880.00	
Program Salaries						
2	Rec. Leader @	17.50	/hr x	2	840.00	840.00
Program Supplies						
2332	\$ 1,000.00	Food				\$ 1,480.00
2852	\$ 480.00	Supplies				
	\$ 1,480.00					
TOTAL REVENUE		\$ 2,880.00		\$ 2,320.00	TOTAL SALARIES	TOTAL SUPPLIES
					\$ 1,480.00	\$ 1,480.00