

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

Board Agenda

TO: Crystal Harding, Chairperson
Board of Directors

FROM: Scott Graham, Administrator

DATE: June 13, 2024

SUBJECT: FY 2024-2025 General Fund (GF) and Community Facilities District (CFD)
Preliminary Budget Report

ACKNOWLEDGEMENTS

The completion of the FY 2024-2025 Preliminary Budget was a team effort. The process began in March, as Superintendents Robertson and Secor, as well as Administrative Services Manager Kollorz, were tasked with estimating revenue and expenses for the last quarter of FY 2023-2024, projecting anticipated revenue and expenses for 2024-2025, identifying new programs and services, equipment needs, increased funding for full time and part time salaries and much more. They then worked closely with every member of their teams to solicit feedback on revenue growth, expenses for services, supplies and equipment, projects and priorities for the new budget. All three were diligent, earnest and thoughtful in their approach to assisting in the creation of the FY 2024-2025 Preliminary Budget. Special recognition goes out to Terri Kollorz for her patient approach to contributing to the completion of the budget while working closely with a new District Administrator. I truly believe we have the best team here at NHRPD I have ever had the privilege to work with in my 15 years of service.

BACKGROUND

Special Districts have a two-budget approval process. The Board of Directors (BOD) must pass the Preliminary Budget before the end of June. Generally, the NHRPD BOD passes this budget during its regular June board meeting. This year that meeting is scheduled for June 13, 2024. The Preliminary Budget includes financial information (revenues and expenditures) for each of the three divisions (Administration, Recreation and Maintenance). Included are proposed projects, equipment purchases, Developer Impact Fee projections, reserve balances, carry-over and contingency funds. The Preliminary Budget is considered to be a "working budget." It will remain in place until the Board approves a Final Budget in August.

During the time gap between approval of the Preliminary and Final budgets Sacramento County will review the District General Fund budget and finalize expenditures and revenues to close out FY 2023/24. Late revenues received by the district are posted and added to the Final Budget.

If the county has not completed its review of North Highlands FY 2023-2024 budget in time for it to be voted on by the BOD at the August 8 board meeting, a Special Board Meeting will need to be schedule sometime before the end of August. The Final Budget must be passed by the BOD by the end of August.

REVENUE

FY 2023-2024 Approved Budget:	3,224,465
FY 2023-2024 Year End Estimate:	3,544,379
FY 2024-2025 Proposed Budget	5,887,307

Significant Changes:

1. In anticipation of final approval of the Sierra Creek Park Project by Sacramento, staff has included \$2,000,000 in the GF budget to begin construction of the park. These funds come from Developer Impact Fee Funds. Currently there is a balance of \$2,604,408 in the account. Additionally, Prop 68 funding for the project has a remaining balance \$2,490,799 for the project. As park related funds are expended, staff will submit invoices to the State for reimbursement to the District which will replenish the Impact Fee Fund.
2. Recreation Fees and Charges are projected to increase by \$242,193 from FY 2023-2024. The reason for the increase is additional ELOP funding from both Twin Rivers and Center Unified School Districts for additional camp and program subsidies.
3. The projected Carry Over for FY 2024-2025 is \$631,246.
4. The projected revenue from Property and all other taxes for FY 2024-2025 is \$1,966,250, an increase of \$77,950 from FY 2023-2024.

EXPENDITURES

The Consumers Price Index for the West Region as of April 2024 was 3.7%. Staff rounded up from that figure and has adjusted the current FT employee salaries by 4%, which would go into effect with the first pay period after July 1, 2024.

Salaries and Benefits

FY 2023-2024 Approved Budget:	1,717,068
FY 2023-2024 Year-End Estimate:	1,541,040
FY 2023-2024 Proposed Budget:	1,971,998

Includes all salaries, benefits, retirement, social security, unemployment, workers compensation and other related employee costs.

Significant Changes:

The FY 2024-2025 proposed budget is greater as it reflects:

1. The addition of another full time Recreation Specialist. The position will oversee new ELOP programs in conjunction with Center Unified, including doubling the number of children at the Dragon's Den before and after school program, adding a Pre-K program and a full summer session of Day Camp at Capehart. The current Recreation Specialist position will be classified as a Recreation Coordinator to reflect more recreation programming and promotion of all District activities.
2. A four percent Cost of Living Adjustment for full time staff and hourly increases for both Recreation and Maintenance part time staff.
3. Additional part time hours to partially fund a year-round part-time maintenance worker. Part of the funding for this position will be taken from the Elverta Park CFD budget.

Services and Supplies

FY 2023-2024 Approved Budget:	818,423
FY 2023-2024 Year-End Estimate:	780,572
FY 2024-2025 Proposed Budget:	917,936

Services and Supply accounts include materials, supplies and small equipment that is necessary for staff to perform their job functions. This also includes utilities (water, sewer, gas and other related costs).

Significant Changes:

1. Recreation Fees and Charges will reflect increased participation in before and after school programs, day camp and specialty classes.
2. Maintenance related projects (HVAC purchase and install for Community Center), Planehaven Park renovation (ARPA funding to be reimbursed at the conclusion of the project) and Equipment purchases of a new mower, new tables and chairs for the community center and recreation centers, and a small trailer to haul maintenance equipment.
3. Administration projects include the Sierra Creek construction phase, increased election costs, increased liability costs, and increased accounting fees.

Fund Balances and Carry-Over Funds

• Contingency Fund (For FY 2024-2025)	150,000
• Carry-Over Funds	631,246
• Park Fees 346I and 088L (Developer Impact Fee Accounts)	2,604,408
• District GF Fund Balance	1,519,672

Fixed Assets – Building Improvements

HVAC (Heating, Ventilation and Air Conditioning Units (3):	90,000
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Structures and Improvements

- ADA related park pathway improvements, parking lot striping and amenities for various parks.
- Planehaven Park renovation.

245,000

Projects

• Sierra Creek Park Design and Project Bidding	October 2024
• Sierra Creek Park Bid Award	November 2024
• Sierra Creek Park Project Construction Period	Dec. 2024-Nov. 2025
• ADA related Improvements and Amenities	Spring 2025

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

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

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>PROGRAM</u>	<u>2024/25 FEES</u>	<u>Subsidy</u>
	<u>Before Subsidy</u>		<u>Before Subsidy</u>	<u>Subsidy</u>
<u>ADULT CLASSES/SPORTS LEAGUES</u>				
Basketball League	\$ 220.00	GYM RENTALS		
Basketball Open Gym (Spring)	\$ -	Capehart	\$65.00 per hour	no subsidy
Coed Volleyball (Year-Round)	\$ 190.00	Capehart for Profit*	\$85.00 per hour	no subsidy
Cornhole Even (Summer)*	\$ -	Ridgepoint	\$45.00 per hour	no subsidy
Per Player Sports Leagues	\$ 26.00	Ridgepoint for Profit*	\$65.00 per hour	no subsidy
Pickleball (Year-Round)	\$ 10.00			
Volleyball Open Gym (Summer)	\$ -			
Swim Lessons	\$ 60.00 \$ 48.00			
		<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>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'sDen)	\$ 22.00 \$ -			
Seasonal Camps (5 days)	\$ 152.00 \$ 122.00	SENIOR PROGRAMS		
Seasonal Camps (4 days)	\$ 121.00 \$ 97.00	Appreciation Brunch (Summers)	\$ -	-
Seasonal Camps (3 days)	\$ 93.00 \$ 75.00	Bingo (Year-Round)	\$ -	-
Seasonal Camps (2 days)	\$ 61.00 \$ 49.00	Field Trips (Fall, Spring)	\$ 35.00	-
Late Pick Up Fee (ALL CAMPS)	\$10.00*	Harvestime (Year-Round)	\$ -	-
		Senior Movie Days (Year-Round)	\$ -	-
		<u>FACILITY RENTALS</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
		<u>BUILDING RENTALS</u>		
Community Center - Non Profit	\$81.00 per hour			
Community Center - Private	\$92.00 per hour			
Recreation Center - Non Profit	\$60.00 per hour			
Recreation Center - Private	\$71.00 per hour			
<u>FREEDOM PARK RENTALS</u>				
(Aardvark & Roger Dickenson)	\$160.00			
(Constellation & Star Fighter)	\$130.00			
(Liberator)	\$110.00			
Special Use Event	\$710.00			

*\$10 charge for every 15 minutes

2024/2025 FISCAL YEAR PRELIMINARY 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>BUDGET</u> <u>2023/2024</u>	<u>ESTIMATE</u> <u>2023/2024</u>	<u>PRELIMINARY</u> <u>2024/2025</u>
91910100	Secured Property Tax	1,252,744	1,448,539	1,528,978	1,670,311	1,700,000.00	1,782,287	1,750,000
91910200	Unsecured Prop. Tax	45,835	53,094	52,875	56,710	57,000.00	71,800	62,000
91910300	Sup. Prop. Tax	35,078	37,944	56,085	64,488	55,000.00	53,718	55,000
91910400	Prop Tax Sec Deliq	9,080	12,109	10,917	9,805	10,000.00	13,864	14,000
91910500	Prop Tax Sup Deliq	1,790	1,868	1,955	3,747	3,700.00	4,604	4,000
91910600	Prop Tax Unitary	8,441	8,697	9,278	11,328	11,400.00	13,357	12,000
91912000	Prop. Tax Sec. Redem.	50	103	139	176	0.00	0	0
91913000	Prop. Tax, Prior Unsec.	494	1,109	1,114	586	800.00	555	500
91914000	Penalty Cost Prop. Tax	233	409	667	441	700.00	262	250
91919600	RDA Residual	10,385	16,346	13,378	18,705	7,100.00	20,871	9,000
91919900	Taxes - Other	0	0.39	0.00	16.08	0.00	0	0
94941000	Interest Income	21,593	6,376	10,736	63,878	18,100.00	72,920	35,000
94942900	Building Rental	52,281	1,585	31,452	59,499	60,000.00	37,000	45,000
95952200	Homeowners Relief	12,810	12,946	12,935	12,913	13,000.00	12,713	13,000
95952900	In Lieu Tax	990,000	67,445	0	100,000	0.00	0	2,000,000
95953000	Misc. Revenue (ASES)	56,689	85,905	100,197	20,064	0.00	0	0
95953300	Redevelopment Funds	8,738	9,518	9,858	14,485	11,500.00	15,885	11,500
95959504	Fiscal Relief Special District	0	0	742,013	0	0.00	0	0
96964600	Recreation Fees & Charges	208,150	201,679	101,949	298,462	295,431.00	346,728	537,624
96969000	Leased Property	98,578	97,357	128,963	126,730	132,130.00	131,643	120,000
91919300	Tax, Sales	0	0	0	0	0.00	0	0
97979000	Revenue, Other	40,328	13,578	47,307	212,868	275,745.00	334,926	587,187
98987000	Debt Issue	0	0	0	0	0.00	0	0
9000	TOTAL	2,853,299	2,073,437	2,860,796	2,745,210	2,651,606.00	2,913,133	5,256,061
7400000	CARRY OVER*							
	Unreserved Fund Balance	273,971	381,390	1,432,956	572,859	572,859.00	631,246	631,246
		3,127,270	2,454,827	4,293,752	3,318,070	3,224,465.00	3,544,379	5,887,307
088L	Park Dedication Acct							804,514.44
5500000	Park Fees 3461							1,302,845.46
	District Reserve Acct							1,519,672.00

2024/2025 FISCAL YEAR PRELIMINARY 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>BUDGET 2023/2024</u>	<u>ESTIMATE 2023/2024</u>	<u>PRELIM 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	1,021,733	933,353	1,046,402	246,806	349,297	450,299
1122 Sal & Wages, PT	179,398	222,471	167,156	158,980	259,624	234,290	451,222	9,371	364,459	77,392
1210 Retirement	52,710	50,268	47,742	60,107	84,024	80,377	83,668	19,701	27,944	36,024
1220 OASDI	65,514	62,888	61,619	74,860	98,024	87,483	114,568	19,598	54,602	40,368
1230 Insurance	125,048	118,876	121,116	140,417	186,198	144,233	170,872	39,460	38,414	92,999
1240 Worker's Comp.	34,752	42,846	36,572	40,953	55,639	55,573	88,079	2,679	10,810	74,590
1250 Unemployment	5,525	5,439	3,427	3,370	11,826	5,733	17,185	509	13,981	2,695
1000 TOTAL	1,168,397	1,132,439	1,106,669	1,320,378	1,717,068	1,541,040	1,971,998	338,123	859,506	774,368
Services & Supplies										
2005 Adv/Leg	1,643	464	1,512	665	1,600	469	1,000	1,000	0	0
2022 Bks/Periodicals	151	146	146	146	150	151	151	151	0	0
2029 Bus & Conf Exp	3,283	705	20,548	12,105	20,500	16,500	21,000	10,000	8,000	3,000
2035 Educ & Trng	437	515	1,101	4,141	8,000	3,500	7,500	5,000	2,500	0
2039 Mileage	795	419	1,686	2,576	4,250	3,000	4,500	2,000	2,000	500
2051 Insurance	64,984	91,002	98,712	119,191	134,786	134,786	152,309	152,309	0	0
2061 Memberships	9,841	9,995	11,370	13,001	14,150	13,238	13,850	13,000	700	150
2076 Office Sups	9,745	6,870	9,442	11,498	15,200	14,500	14,500	12,000	1,500	1,000
2081 Postage Sups	2,597	0	698	7,759	27,750	27,070	27,000	2,000	25,000	0
2085 Printing sups	5,983	332	1,626	3,835	4,700	4,203	4,700	700	4,000	0
2104 Agri/Hort Sups	1,211	515	778	1,814	2,000	2,000	2,500	0	0	2,500
2111 Bldg Mtnc Svcs	2,578	808	1,807	2,483	2,500	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	8,037	5,136	5,013	7,653	7,500	7,500	7,500	0	0	7,500
2122 Chemical Sups	757	767	441	1,354	2,500	2,200	2,500	0	0	2,500
2131 Elec Mtnc Svc	22,862	3,037	1,079	2,709	4,000	4,050	5,000	0	0	5,000
2132 Elec Mtnc Sup	1,760	656	0	797	1,000	1,000	1,000	0	0	1,000
2142 Land Imp sups	15,022	15,012	16,908	16,651	20,000	20,000	20,000	0	0	20,000
2162 Painting Sups	1,609	1,518	1,000	687	1,000	1,000	1,200	0	0	1,200
2168 Plumbing Sups	1,995	1,367	4,243	8,227	8,000	7,500	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>BUDGET</u> <u>2023/2024</u>	<u>ESTIMATE</u> <u>2023/2024</u>	<u>PRELIM</u> <u>2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	40,629	35,776	35,771	41,010	40,000	40,000	45,000	0	0	45,000
2192 Nat'l Gas	2,786	2,802	2,594	6,536	5,000	5,000	7,000	0	0	7,000
2193 Refuse	5,202	8,824	7,725	11,851	10,000	10,000	10,000	0	0	10,000
2195 Sewage	5,363	1,941	5,782	6,163	5,000	5,000	7,000	0	0	7,000
2197 Tele & Teleg	14,544	17,716	18,308	15,788	19,000	19,231	19,940	17,940	0	2,000
2198 Water	94,497	100,814	111,390	85,651	115,000	115,000	120,000	0	0	120,000
2205 Auto Mtnc Svcs	6,424	8,208	15,661	12,301	12,000	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	2,307	6,753	5,992	2,451	9,500	7,823	6,000	0	0	6,000
2226 Expend Tools	2,911	2,759	2,735	4,318	4,000	4,049	4,500	0	0	4,500
2236 Fuels & Lubes	12,415	11,244	12,144	6,792	16,000	8,000	12,000	0	0	12,000
2261 Off Equip Mtnc Svc	8,063	4,729	10,723	15,433	9,000	6,239	7,000	7,000	0	15,000
2275 Rents & Leases	17,429	15,684	18,865	23,835	26,484	24,634	24,777	9,777	0	10,000
2281 Shop Equip Svc	684	1,072	682	761	1,200	1,200	1,500	0	0	1,500
2292 Other Equip Mtnc Svcs	12,775	5,931	9,864	8,684	10,000	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	6,279	3,291	7,030	5,211	7,000	6,500	10,000	0	6,000	4,000
2322 Custodial Sup	15,453	15,177	13,702	13,779	17,000	17,000	21,000	0	0	21,000
2332 Food Sup	2,395	810	3,490	5,073	9,500	9,200	15,000	2,500	12,500	0
2444 Medical Sup	7,096	3,036	1,364	1,265	1,800	1,647	1,800	500	1,000	300
2505 Acfg Svc	27,370	28,399	29,251	30,855	34,250	34,237	36,400	36,400	0	0
2531 Legal Svc	2,009	8,280	3,730	2,053	10,000	6,200	10,000	10,000	0	0
2591 Other Prof Svc	333,644	147,604	157,878	189,616	122,603	119,500	107,700	16,700	6,000	85,000
2813 BOE	-176	0	0	0	0	0	0	0	0	0
2819 Registration Svc (Election)	0	28,975	0	1,887	0	0	51,309	51,309	0	0
2851 Rec Svcs	5,069	1,204	6,982	8,311	28,000	28,000	50,000	0	50,000	0
2852 Rec Svcs	4,928	3,336	6,536	15,759	18,000	18,000	22,000	0	22,000	0
2871 Transportation	2,194	0	0	0	2,000	1,935	3,300	0	3,300	0
2880 PY Expend	0	0	0	0	0	0	0	0	0	0
2898 Other Oper Exp	9,994	1,555	7,078	6,587	6,500	5,000	6,000	6,000	0	0
2922 Mail/Post	0	0	0	0	0	0	0	0	0	0
2926 Central Stores	0	0	0	0	0	0	0	0	0	0
2000 TOTAL	797,574	605,185	673,387	739,261	818,423	780,572	917,936	356,286	144,500	417,150

<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>BUDGET</u> <u>2023/2024</u>	<u>ESTIMATE</u> <u>2023/2024</u>	<u>PRELIM</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	60,000.00	59,900	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>411,624.00</u>	<u>317,786</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	471,624.00	377,686	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>55,000.00</u>	<u>46,641</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	55,000.00	46,641	40,000	0	0	40,000
4000 TOTAL	46,404	32,572	244,216	835,840	526,624.00	424,327	2,375,000	2,000,000	0	375,000
TOTAL	2,012,376	1,770,196	2,024,272	2,895,479	3,062,115.00	2,745,938	5,264,934	2,694,409	1,004,006	1,566,518
CONTINGENCY	<u>0</u>	<u>33,495</u>	<u>0</u>	<u>14,152</u>	<u>73,606.00</u>	<u>0</u>	<u>150,000</u>			
RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>88,744.00</u>	<u>0</u>	<u>472,373</u>			
	2,012,376	1,803,691	2,024,272	2,909,631	3,224,465.00	2,745,938	5,887,307			

PRELIMINARY BUDGET FY2024/2025 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

ADMINISTRATOR - SCOTT (ANNV 9/15)

{12,091.50}	\$5,580.69	x	6	PAY PERIODS =	\$33,484.14	
{12,575.16}	\$5,803.92	x	20	PAY PERIODS =	\$116,078.40	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$154,843
					\$154,842.54	

ADMINISTRATOR -EMERITUS - LARRY

\$68.41	x	2 weeks x 4 hrs per week		\$547.28		\$547
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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 =	<u>\$480.00</u>	\$91,416

Total Full Time Salaries **\$246,806**

BOARD MEMBERS STIPEND

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

TOTAL ADMINISTRATION SALARIES **\$256,177**

ADMINISTRATION BENEFITS

EMPLOYEES RETIREMENT **\$19,701**

2	\$246,259	x	8.000%	=	<u>\$19,700.69</u>	
					\$19,700.69	

OASDI **\$19,598**

\$256,177	x	7.65%	=	\$19,597.55	
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INSURANCE **\$39,460**

Medical

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

Dental

2	\$85.50	x	2x	6 MOS =	\$1,026.00	
2	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>	
					\$2,226.00	

WORKER'S COMP

\$91,963	x	0.29%	=	\$266.69		\$2,679
\$154,843	x	1.19%	=	<u>\$1,842.63</u>		
					\$2,109.32	

Experience Modification

x	<u>1.27</u>	
	\$2,678.84	

UNEMPLOYMENT

\$14,547	x	3.50%	=	\$509.15		\$509
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Total Administration Benefits **\$81,946**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$338,123**

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 6 PAY PERIODS = \$17,767.38 80,435
 {6737} \$3,109.38 x 20 PAY PERIODS = \$62,187.60
 \$ 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 6 PAY PERIODS = \$13,386.48 60,722
 {5076} \$2,342.77 x 20 PAY PERIODS = \$46,855.40
 \$ 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 \$349,297

PART TIME RECREATION \$364,459

Total Part Time Salaries \$364,459

TOTAL RECREATION SALARIES \$713,756

RECREATION BENEFITS

EMPLOYEE RETIREMENT
 5 \$349,297 x 8.000% = \$27,943.75 \$27,944

OASDI
 \$713,756 x 7.65% = \$54,602.32 \$54,602

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>					
	\$713,756	x	1.19%	=	\$8,493.69	\$10,810
(VOL.)	\$1,500	x	1.19%	=	<u>\$17.85</u>	
					\$8,511.54	
	Experience Modification			x	<u>1.27</u>	
					\$10,809.66	
	<u>UNEMPLOYMENT</u>					
	\$399,459	x	3.50%	=	\$13,981.07	\$13,981
	Total Recreation Benefits					\$145,751
	TOTAL RECREATION SALARIES AND BENEFITS					\$859,506

PRELIMINARY 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	16	PAY PERIODS =	\$51,780.96	\$86,239
{7362}	\$3,397.85	x	10	PAY PERIODS =	\$33,978.50	
	\$ 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	16	PAY PERIODS =	\$36,590.72	\$61,085
{5203}	\$2,401.38	x	10	PAY PERIODS =	\$24,013.80	
	\$ 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	17	PAY PERIODS =	\$29,901.64	\$47,005
{4002}	\$1,847.08	x	9	PAY PERIODS =	\$16,623.72	
	\$ 40.00			STIPEND PER MONTH (PHONE) x 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries **\$450,299**

PART TIME SALARIES

LEAD FACILITIES MONITOR/CUSTODIAN
 \$21.00 x 36 HRS PER WEEK x 52 WEEKS = \$39,312.00 \$39,312

BUILDING MONITORS
 \$18.00 x 30 HRS PER WEEK x 52 WEEKS = \$28,080.00 \$28,080

MAINTENANCE WORKER
 Mar - Feb \$18.00 per hour \$10,000.00 \$10,000.00 \$10,000

Total Part Time Salaries **\$77,392**

TOTAL MAINTENANCE SALARIES **\$527,691**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
8	\$450,299	x	8.000%	=	\$36,023.94	\$36,024
	<u>OASDI</u>					
	\$527,691	x	7.65%	=	\$40,368.39	\$40,368
	<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>					
	\$527,691	x	11.13%	=	\$58,732.04	
(VOL.)	\$0	x	11.13%	=	<u>\$0.00</u>	
					\$58,732.04	
	Experience Modification			x	<u>1.27</u>	
					\$74,589.69	\$74,590
	<u>UNEMPLOYMENT</u>					
	\$77,000.00	x	3.50%	=	\$2,695.00	\$2,695
	Total Maintenance Benefits					\$246,676
	TOTAL MAINTENANCE AND BENEFITS					\$774,368

ADMINISTRATION
PRELIMINARY 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	152,309	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	17,940	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	356,286	
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:	2,356,286	

RECREATION
PRELIMINARY 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	1,500	Division office supplies
2081	Postage	25,000	(4) quarterly post card mailings to all NH res
2085	Printing	4,000	(4) Recreation guides/Misc.
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	144,500	
Fixed Assets			
4202	Struct & Imp	0	Informational Kiosks (Freedom Park and Community Center)
4000	TOTAL	0	
	GRAND TOTAL:	144,500	

MAINTENANCE
PRELIMINARY 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	45,000	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, employee finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	TOTAL	417,150	

PRELIMINARY BUDGET FY2024/2025 SERVICES AND SUPPLIES

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
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:	792,150	

ADULT PROGRAMS

		REVENUE	SALARIES	SUPPLIES
BASKETBALL OPEN GYM				
20	Participants	\$		
	Program Salaries			\$190.00
1	Rec. Leader	\$ 19.00		
	Program Supplies			\$ 25.00
2444	\$ 25.00			
	TOTAL REVENUE	\$	\$ 215.00	\$ (215.00)
	TOTAL EXPENDITURES	\$	\$ 215.00	\$

		REVENUE	SALARIES	SUPPLIES
BASKETBALL LEAGUE				
6	Teams (Mon.)	\$ 220.00	\$ 1,320.00	
	Program Salaries			\$399.00
1	Rec. Leader	\$ 19.00		
	Program Supplies			\$ 800.00
2861	\$ 800.00 Officials			
2852	\$ 100.00 Rec. Supplies			
	\$ 900.00			
	TOTAL REVENUE	\$	\$ 1,320.00	\$ 21.00
	TOTAL EXPENDITURES	\$	\$ 1,299.00	\$ 21.00

		REVENUE	SALARIES	SUPPLIES
COED POWER VOLLEYBALL				
4	Teams (Mon.)	\$ 190.00	\$ 760.00	
	Program Salaries			\$2,100.00
1	Official	\$ 25.00		
	Program Supplies			225.00
2444	\$ 25.00 First Aid			
2862	\$ 200.00 Swag/Equipment			
	\$ 225.00			
	TOTAL REVENUE	\$	\$ 3,040.00	\$ 715.00
	TOTAL EXPENDITURES	\$	\$ 2,325.00	\$ 715.00

		REVENUE	SALARIES	SUPPLIES
COMBUSTIBLE EXERCISE				
20	Participants	\$ 5.00	\$ 100.00	
	Program Salaries			\$142.50
3	Rec. Leader	\$ 19.00		
	Program Supplies			325.00
2851	\$ 25.00 Marketing			
2862	\$ 300.00 Supplies/Equipment			
	\$ 325.00			
	TOTAL REVENUE	\$	\$ 100.00	\$ (367.50)
	TOTAL EXPENDITURES	\$	\$ 467.50	\$ (367.50)

		REVENUE	SALARIES	SUPPLIES
Four Player Sports League				
20	Participants	\$ 26.00	\$ 620.00	
	Program Salaries			\$ 513.00
1	Rec. Leader	\$ 19.00		
3	Staff Training	\$ 19.00		
	Program Supplies			100.00
2444	\$ 25.00 First Aid			
2862	\$ 75.00 Equipment			
	\$ 100.00			
	TOTAL REVENUE	\$	\$ 620.00	\$ (93.00)
	TOTAL EXPENDITURES	\$	\$ 613.00	\$ (93.00)

		REVENUE	SALARIES	SUPPLIES
FOOTBALL				
10	Participants	\$ 10.00	\$ 1,200.00	
	Program Salaries			\$ 2,736.00
1	Rec. Leader	\$ 19.00		
	Program Supplies			125.00
2444	\$ 25.00 First Aid			

	REVENUE	SALARIES	SUPPLIES
EXPANDED LEARNING INTERESTS SUM OCTOBER CAMP			
72 Participants @	\$	8,784.00	
1 TK Site Coord.	/hr x		6,900.00
12 Rec. Leader	/hr x		
		hrs/wk x	wks =
		hrs/day x	days =
2332 \$ 200.00 Food			
2852 \$ 250.00 Rec. Supplies			
2851 \$ 450.00 Rec Services			
2314 \$ - Clothing			
2314 \$ 900.00			
TOTAL REVENUE	\$8,784.00	\$7,800.00	\$984.00
EXPANDED LEARNING - FALL BREAK CAMP			
72 Participants @	\$	5,400.00	
1 TK Site Coord.	/hr x		4,266.00
12 Rec. Leader	/hr x		
		hrs/wk x	wks =
		hrs/day x	days =
2332 \$ 100.00 Food			
2852 \$ 200.00 Rec. Supplies			
2851 \$ 450.00 Rec Services			
TOTAL REVENUE	\$5,400.00	\$5,016.00	\$384.00

	REVENUE	SALARIES	SUPPLIES
EXPANDED LEARNING - SUMMER BREAK CAMP 2023			
72 Part @	wk x		
72 Part @	wk x		
		wks =	
		wks =	
1 PT Site Coord.	/hr x		22,492.00
12 Rec. Leader	/hr x		
		hrs/day x	days =
		hrs/day x	days =
1 PT Site Coordin	/hr x		147.00
10 Rec. Leader	/hr x		1,330.00
2314 \$ 950.00 Clothing/Swag			
2332 \$ 300.00 Food			
2444 \$ 42.86 First Aid			
2851 \$ 1,700.00 Rec. Services			
2852 \$ 700.00 Rec. Supplies			
2871 \$ 700.00 Transportation			
2871 \$ 4,392.86			
TOTAL REVENUE	\$ 26,352.00	\$26,884.86	(\$532.86)

	REVENUE	SALARIES	SUPPLIES
EXPANDED LEARNING - FALL BREAK CAMP			
72 Participants @	\$	8,784.00	
1 TK Site Coord.	/hr x		6,900.00
12 Rec. Leader	/hr x		
		hrs/wk x	wks =
		hrs/day x	days =
2332 \$ 200.00 Food			
2852 \$ 300.00 Rec. Supplies			
2851 \$ 450.00 Rec Services			
TOTAL REVENUE	\$8,784.00	\$7,850.00	\$934.00

	REVENUE	SALARIES	SUPPLIES
EXPANDED LEARNING - FALL BREAK CAMP			
72 Participants @	\$	8,784.00	
1 TK Site Coord.	/hr x		6,900.00
12 Rec. Leader	/hr x		
		hrs/wk x	wks =
		hrs/day x	days =
2332 \$ 200.00 Food			
2852 \$ 300.00 Rec. Supplies			
2851 \$ 450.00 Rec Services			
TOTAL REVENUE	\$8,784.00	\$5,016.00	\$384.00

SUMMER NIPS CAMP 18-2011 WKS 1-3-2011

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 =	\$	4,651.00
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							
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
										TOTAL SALARIES
										\$ (2,643.00)
										SUPPLIES
										\$ 9,350.00

SPRING 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
10	Rec. Leader	\$	19.00	/hr x	5.5	hrs/day x	5	days =	\$	5,225.00
Program Supplies										
2332	\$	150.00	Food							
2851	\$	450.00	Rec. Services							
2852	\$	250.00	Rec. Supplies							
		\$	850.00							\$
	TOTAL REVENUE	\$	7,320.00					TOTAL EXPENDITURES	\$	6,852.00
										TOTAL SALARIES
										\$ 8,002.00
										\$ 850.00
										TOTAL SUPPLIES
										\$ 468.00

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
10	Rec. Leader	\$	19.00	/hr x	5.5	hrs/day x	3	days =	\$	3,135.00
Program Supplies										
2332	\$	50.00	Food							
2851	\$	450.00	Services							
2852	\$	150.00	Rec. Supplies							
		\$	650.00							\$
	TOTAL REVENUE	\$	4,500.00					TOTAL EXPENDITURES	\$	4,226.00
										TOTAL SALARIES
										\$ 3,576.00
										\$ 650.00
										TOTAL SUPPLIES
										\$ 274.00

FACILITY RENTALS

GYM RENTALS

300	Hrs @	\$	65.00	ea. =	\$	19,500.00	(Capchart)		\$	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
										TOTAL SALARIES
										\$ 11,696.25
										SUPPLIES
										\$

PERFORMER PARK PUBLIC RENTALS

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

SPECIAL EVENTS

6	Vendors @	\$ 50.00	day x	1	days =	\$ 300.00		
Program Salaries								
8	Rec Leader @	\$ 19.00	/hr x	4	hrs =	\$ 608.00		\$ 608.00
Program Supplies								
2332	\$ 200.00	Food						
2591	\$ 50.00	Marketing						
2851	\$ 1,100.00	Services						
2852	\$ 300.00	Supplies						\$ 1,650.00
	\$ 1,650.00							
	TOTAL REVENUE	\$				300.00		\$ (1,958.00)
	TOTAL EXPENDITURES	\$				2,258.00		\$ (1,958.00)
ART IN THE PARK COMMUNITY MURAL CONTEST								
80	Participants	\$ 8.00	day x	1	days =	\$ 640.00		
Program Salaries								
0	Rec Leader @	\$ 19.00	/hr x	0	hrs =	\$		\$
Program Supplies								
2332	\$ 500.00	Food						
2591	\$ 25.00	Marketing						
2852	\$ 350.00	Supplies						\$ 875.00
	\$ 875.00							
	TOTAL REVENUE	\$				640.00		\$ (235.00)
	TOTAL EXPENDITURES	\$				875.00		\$ (235.00)

BREWERY WITH SANTA

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

ISRAEL FAIR

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

CUBO'S BREW 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								625.00
TOTAL REVENUE		\$	440.00					TOTAL EXPENDITURES	\$	824.50
								REVENUE		
								SALARIES		
								SUPPLIES		(384.50)

FATHERS DAY HRR WANS										
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					TOTAL EXPENDITURES	\$	483.00
								REVENUE		
								SALARIES		
								SUPPLIES		(63.00)

HALLOWEEN EXTRAVAGANZA & COMMUNITY OPENERS										
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					TOTAL EXPENDITURES	\$	3,475.00
								REVENUE		
								SALARIES		
								SUPPLIES		(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					TOTAL EXPENDITURES	\$	3,810.00
								REVENUE		
								SALARIES		
								SUPPLIES		(3,220.00)

HOLIDAY EXTRAVAGANZA										
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					TOTAL EXPENDITURES	\$	322.50
								REVENUE		
								SALARIES		
								SUPPLIES		(182.50)

	REVENUE	SALARIES	SUPPLIES
BOYD IN THE PARK			
0	Participants @	0.00	
	day x		
	events =	\$	
4	Rec Leader @	\$ 19.00	
	/hr x		
	hrs/day =	1	days
		\$	304.00
			\$ 304.00
2332	\$ 250.00	Food	
2591	\$ 25.00	Marketing	
2851	\$ 500.00	Services	
2852	\$ 200.00	Supplies	
	\$ 975.00		\$ 975.00
	TOTAL REVENUE	\$	1,279.00
	TOTAL EXPENDITURES	\$	1,279.00
		TOTAL SALARIES	\$ (1,279.00)
		TOTAL SUPPLIES	\$ (1,279.00)
PARK CULTURE NIGHT EVENTS			
100	Participants @	0.00	
	day x		
	events =	\$	
3	Rec Leader @	\$ 19.00	
	/hr x		
	hrs/day =	6	days
		\$	1,026.00
			\$ 1,026.00
2332	\$ 300.00	Food	
2591	\$ 25.00	Marketing	
2852	\$ 600.00	Supplies	
	\$ 925.00		\$ 925.00
	TOTAL REVENUE	\$	1,951.00
	TOTAL EXPENDITURES	\$	1,951.00
		TOTAL SALARIES	\$ (1,951.00)
		TOTAL SUPPLIES	\$ (1,951.00)
REGULAR ANNUAL NIGHTS NIGHTS			
0	Participants @	0.00	
	day x		
	events =	\$	
3	Rec Leader @	\$ 19.00	
	/hr x		
	hrs/day =	2	days
		\$	342.00
			\$ 342.00
2081	\$ 1,600.00	Postcards	
2332	\$ 200.00	Food	
2852	\$ 600.00	Supplies	
	\$ 2,400.00		\$ 2,400.00
	TOTAL REVENUE	\$	2,742.00
	TOTAL EXPENDITURES	\$	2,742.00
		TOTAL SALARIES	\$ (2,742.00)
		TOTAL SUPPLIES	\$ (2,742.00)
SPRING EXTRAVAGANZA			
6	Vendors @	30.00	
	day x		
	events =	\$	180.00
10	Rec Leader @	\$ 19.00	
	/hr x		
	hrs =	\$	855.00
			\$ 855.00
2332	\$ 300.00	Food	
2591	\$ 25.00	Marketing	
2851	\$ 1,900.00	Services	
2852	\$ 600.00	Supplies	
	\$ 2,825.00		\$ 2,825.00
	TOTAL REVENUE	\$	3,680.00
	TOTAL EXPENDITURES	\$	3,680.00
		TOTAL SALARIES	\$ (3,500.00)
		TOTAL SUPPLIES	\$ (3,500.00)
SUMMER SATURDAY			
6	Vendors	\$	180.00
	ticket x		
	days =	\$	180.00
10	Rec Leader @	\$ 19.00	
	/hr x		
	hrs =	\$	950.00
			\$ 950.00
2332	\$ 150.00	Food	
2591	\$ 25.00	Marketing	
2851	\$ 3,000.00	Services	
2852	\$ 400.00	Supplies	
	\$ 3,575.00		\$ 3,575.00
	TOTAL REVENUE	\$	4,525.00
	TOTAL EXPENDITURES	\$	4,525.00
		TOTAL SALARIES	\$ (4,345.00)
		TOTAL SUPPLIES	\$ (4,345.00)

	REVENUE	SALARIES	SUPPLIES
TOPIC 1A TRUCK			
0 Vendors @ \$	day x	1 days = \$	
6 Rec Leader @ \$ 18.50	/hr x	3 hrs = \$ 333.00	
Program Salaries			
2332 \$ 250.00 Food			\$ 775.00
2591 \$ 25.00 Marketing			
2852 \$ 500.00 Supplies			
\$ 775.00			
TOTAL REVENUE	\$	1,108.00	TOTAL SALARIES
TOTAL EXPENDITURES	\$		\$ (1,108.00)
TROYA RIDGE			
18 Participants @ \$ 8.00	ticket x	1 sessions = \$ 144.00	
1 Rec Leader @ \$ 19.00	/hr x	3 hrs = \$ 57.00	
Program Salaries			
2332 \$ 100.00 Food			\$ 225.00
2591 \$ 25.00 Marketing			
2852 \$ 100.00 Supplies			
\$ 225.00			
TOTAL REVENUE	\$	144.00	TOTAL SALARIES
TOTAL EXPENDITURES	\$	282.00	\$ (138.00)

TEEN PROGRAMS

	REVENUE	SALARIES	SUPPLIES
202 PASSES TRUCK LEASING			
20 Part @ \$ 74.00	session x	1 session = \$ 1,480.00	
4 Rec. Leader \$ 19.00	/hr x	4 hrs/wk x 7 wks = \$ 2,128.00	
4 Staff Training \$ 19.00	/hr x	2 hrs/wk x 1 wks = \$ 152.00	
Program Salaries			
2314 \$ 400.00 Clothing			\$ 2,280.00
2444 \$ 25.00 First Aid			
2591 \$ 25.00 Marketing			
2851 \$ 550.00 Officials			
\$ 1,000.00			
TOTAL REVENUE	\$	1,480.00	TOTAL SALARIES
TOTAL EXPENDITURES	\$	3,280.00	\$ (1,800.00)
BASEBALL CAMP			
25 Part @ \$ 75.00	session x	1 session = \$ 1,875.00	
1 Contractor \$ 52.50	/participants x	25 participants 1 session = \$ 1,312.50	
1 Gym Monitor \$ 19.00	/hr x	7 hrs/day x 3 days = \$ 399.00	
Program Salaries			
2851 \$ 1,312.50 Instructor			\$ 1,312.50
\$ 1,312.50			
TOTAL REVENUE	\$	1,875.00	TOTAL SALARIES
TOTAL EXPENDITURES	\$	1,711.50	\$ 163.50
SOCCER			
12 Part @ \$ 24.00	session x	12 sessions = \$ 3,456.00	
1 Instructor \$ 25.00	/hr x	2 hrs/day x 12 wks = \$ 600.00	
1 Rec. Leader \$ 19.00	/hr x	2 hrs/wk x 12 wks = \$ 456.00	
Program Salaries			
2332 \$ 860.00 Food			\$ 1,056.00

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/wk x	8	\$	912.00
Program Supplies								
2332	\$ 350.00	Food					\$	450.00
2852	\$ 100.00	Supplies					\$	100.00
TOTAL REVENUE		\$	1,216.00				\$	1,382.00
TOTAL EXPENDITURES		\$					\$	(146.00)
TOTAL							\$	1,216.00
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	\$	532.00
2	Staff Training	\$ 19.00	/hr x	2	hrs/wk x	1	\$	76.00
Program Supplies								
2444	\$ 25.00	First Aid					\$	25.00
TOTAL REVENUE		\$	832.00				\$	557.00
TOTAL EXPENDITURES		\$					\$	275.00
TOTAL							\$	275.00

TODDLER PROGRAMS

WORKSHOP - 1 DAY SESSION (RECURRING)								
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	\$	95.00
Program Supplies								
2332	\$ 50.00	Food					\$	100.00
2852	\$ 50.00	Supplies					\$	100.00
TOTAL REVENUE		\$	160.00				\$	195.00
TOTAL EXPENDITURES		\$					\$	(35.00)
TOTAL							\$	160.00
WORKSHOP - 1 DAY SESSION (ANNUAL)								
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	\$	427.50
Program Supplies								
2332	\$ 150.00	Food					\$	300.00
2852	\$ 150.00	Supplies					\$	300.00
TOTAL REVENUE		\$	720.00				\$	727.50
TOTAL EXPENDITURES		\$					\$	(7.50)
TOTAL							\$	720.00

YOUTH PROGRAMS

2/3 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	\$	399.00
2	Rec. Leaders	\$ 19.00	/hr x	1.5	hrs/wk x =	8	\$	458.00
5	Staff Training	\$ 19.00	/hr x	2	hrs/wk x =	1	\$	190.00
1	Score @	\$ 19.00	/hr x	2	hrs/wk x =	7	\$	266.00
1	Gym Monitor	\$ 19.00	/hr x	4.75	hrs/wk x =	8	\$	722.00
Program Supplies								
2314	\$ 550.00	Shirts					\$	1,285.00
2444	\$ 25.00	First Aid					\$	25.00
2591	\$ 50.00	Finger prints					\$	50.00
2851	\$ 560.00	\$40/game x 2 games/week x 7 weeks					\$	3,920.00
TOTAL REVENUE		\$	3,330.00				\$	3,330.00
TOTAL EXPENDITURES		\$					\$	2,033.00
TOTAL							\$	1,297.00

