



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402
(650) 341-4251 • Fax (650) 349-9627
www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

Topic: HRD Special Meeting

Time: August 20, 2024 7:00 PM Pacific Time (US and Canada)

Location: 1851 Lexington Ave., San Mateo, CA 94402

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

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Time: August 20, 2024 7:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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Meeting ID: 897 7769 3060

Passcode: 306630

Dial by your location

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Find your local number: <https://us06web.zoom.us/j/kc8BX3SN8z>

1. Call to Order
2. Introduction of Guests
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference to staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Old Business:
 - a. Discussion/Motion: 24-25 Fiscal Year Budget
Report: Budget Ad Hoc Committee of the Board
Description: This item will be a Board discussion of and possible motion to approve the 24-25 Fiscal Year Budget. The Ad Hoc Committee will lead the discussion and make recommendations for consideration by the full Board.

5. Closed Session:
Open session identification of closed session items (listed below)
Receive any public comment on closed session items
Closed Session items:
 - a. PUBLIC EMPLOYEE APPOINTMENT – GENERAL MANAGER: Pursuant to Government Code Section 54957(b), consider the qualifications of candidates for the position of General Manager.”
6. HRD Board of Directors Announcements
7. Adjournment

Written public comments can be submitted to the District prior to the meeting by emailing generalmanager@highlandsrec.ca.gov. Written comments received by email prior to 3 pm on the day of the meeting will be forwarded to the Board prior to the meeting, made a part of the public record, and be available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.

Oral public comments will be taken on each agenda item during the meeting, subject to a limit of three (3) minutes per person per item. To comment orally in real time during the meeting, you may raise your hand if you are participating in person or use the Zoom “raise hand” function on your computer screen or the *9 function on your phone. Please note that the District provides a Zoom participation option to the public as a courtesy in order to facilitate participation. The District cannot, however, guarantee the adequacy of the audio/video quality or that meeting participation will be uninterrupted via Zoom. If technical difficulties arise relating to the Zoom participation option, the Board meeting may continue with public attendance in person only.

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at generalmanager@highlandsrec.ca.gov.

Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.

HIGHLANDS RECREATION DISTRICT

BUDGET NARRATIVE 2024-2025

HRD Overview of Fiscal Year 2024-2025

For fiscal year 2024-2025, the Highlands Recreation District budget plans for total revenue of \$4,241,147, up \$173K from last year's actuals. Total spending is budgeted for \$4,038,493 (up \$423K) resulting in net income of \$202,654. It should be noted that budgeted net income is negatively impacted by \$202,500 for the landslide projects, pool renovation and office upgrade. If those items are backed out, net income would be \$405,154. The 2024-2025 budget anticipates increased revenue from the prior year and is not based on full enrollment due to current EEC registration numbers.

HRD Revenues

The District receives revenues from user fees, property taxes from HRD residents, grants and donations. Since 2013, an average of 19% of reoccurring revenue (not including grants, 15.7 actual for 2023-24) has come from property taxes and excess ERAF (Educational Revenue Augmentation Funds). Reliance on property tax revenue has been reduced as the District generates more revenue from program generated fees. This will minimize the impacts of economic downturns, reduced property values and potential loss of ERAF revenues. Property taxes are primarily received in January and May of each fiscal year.

The 2024-2025 total proposed revenue is \$4,228,147 up from \$4,213,259 in 2023/4 budget (around 15K increase). For prior year comparison purposes, operating revenue will be \$4,218,529 from \$3,947,626, around \$271K increase (excluding of non-reoccurring FEMA and CalOES Emergency Grant proceeds and the final Prop 68 reimbursement payment).

| | 23/24 Budget | 23/24 Actual | 24/25 Budget |
|---------------------|--------------|--------------|--------------|
| Total Revenue | \$4,213,259 | \$4,067,837 | \$4,241,147 |
| Less Grants | (\$265,333) | (\$67,608) | (\$9,618) |
| Reoccurring Revenue | \$3,947,626 | \$4,000,229 | \$4,231,529 |

Budgeted operating revenue (reoccurring) is projected to be 7.2% greater than prior year's budget, and just above 5.8% greater than the prior year's actual operating revenue. The revenue increase is due in part to price increases across all departments (around 5%), and increased Aquatics revenue from additional programming.

HRD Expenditures

The District's annual expenses derive from staffing, maintenance and materials necessary to provide the programs and services, capital expenses and debt service. For fiscal year 2024-2025, approximately 61% of expenses are for compensation and benefits (similar to last year, 2% above actual), 29% for operations (down 2% actual), 5 % for capital expenses and 5% for debt service being similar to last year's actuals. Other expenses have now been distributed amongst all departs at the following rate, 22.5% each for EEC, ASP, Pool and other, and 5% each for seasonal and rentals. Operational costs are increased due to GM recruiter, digitalization of records, election fee, HRD Foundation setup and inflationary factors.

HRD Assets, Improvements, Structures, Equipment

Items are designated as Fixed (>\$5,000 each) or Small (<\$5,000) – CPA recommends increasing this (Capital Asset policy) from \$5,000 each to \$10,000 each.

Fixed assets are in three categories.

1. **Fixed Assets-Structures and Improvements** - projects that cost over \$5000, have a life of over a year and are considered a permanent structure or improvement to permanent structure.
2. **Fixed asset-Construction in Progress** - projects that have not been completed in the current fiscal year. Once the project is completed, the project costs get transferred to Fixed Asset-Structures and Improvements where the projects begin to depreciate.
3. **Fixed Asset-Equipment** - items that cost over \$5000, have a life of over a year and are depreciated.
Small assets are similarly designated but are expensed in the year incurred.

HRD Reserve Account Policies

The District maintains five assigned Fund Balance Reserve Accounts:

1. Appropriated for Contingencies: This account shall not exceed 15% of the annual operating budget.
2. Capital Reserve: This account holds funds for large capital improvement projects only.
3. General Reserve: This account holds funds for general use.

4. EEC Building Reserve: This account holds funds intended for the specific purpose of early repayment of the Certificates of Participation incurred for EEC Building construction.
5. Building Renovation Reserve: This account holds funds intended for the specific purpose of funding the renovation and recommended seismic/ ADA upgrades to the original building (gym, social room, restrooms, pathway)

2024-2025 Budget Highlights/ Changes

The District will begin the 2024-2025 year with a fund balance of \$ 4,724,278.17 (unaudited). This amount will be adjusted upon completion of the FY 2023-2024 audit and the budget will be subsequently amended. All programs have budgeted for increased parks and recreation fees with EEC assuming reduced enrollments (based on having between 3-9 vacant slots over the year) compared to actuals. Some of the reasons on EEC's low enrollment are TK for all, and it takes time to overcome staff and child turnover in 2023. To address this, EEC is more aggressively advertising, letting parents know its not just for Highlands Residents and having a more open houses. The Committee projects a 4% increase in property tax revenue compared to last year's budgeted amount and a 5% decrease to ERAF. For fiscal year 23-24, ERAF revenue increased 11% over the prior year, but the trend for most years is down. Interest earned is projected to be similar with last year actuals as our funds grow, but interest rates may fall.

Overall, total FY 2024-2025 budgeted payroll is 15.4% more than FY 2023-2024 actual and 5% more than the FY 2023-2024 budget. The Payroll expense for FY 2023-2024 factors in the Ad Hoc Personnel Committee's recommendations and shows a 4.5% increase. The GM salary was pro-rated to reflect 10 months and the AGM is for a complete year. Office Wages do not reflect a full year for the second Administrative Assistant as this has yet to be filled. The budget assumes programs are staffed in full, so that should be noted when comparing to prior year actuals where there were vacancies in budgeted positions. EEC wages assume that there will be some period of time when the department will not be fully staffed and if numbers do not pick up over September/October, additional expense management will be needed.

"Other" expenses have now been allocated across all departments. EEC, ASP, Other and Pool get 22.5% allocation each, whilst Rentals and Seasonal Programming both get 5% each. By doing this we are now able to see the truer costs of running each department.

The annual COP principal payment and two bond interest payments totaling \$204,481 will be made this year.

2024-2025 Expense Detail

Landslides/Office & Pool Remodel

\$200,000 has been budgeted in Fixed Assets – Structures/Improvements – \$150,000 for both landslides (excluding the \$7K FEMA grant). As the original proposal from the architects was very extensive and expensive, management are working to revise the plan and reduce costs. \$20,000 has been allocated for the office remodel. Another \$30,000 was allocated to starting the pool renovation project planning.

Other Unusual expenses

There is \$42,000 allocated to the GM recruiter, which is a one-time expense. \$10,000 for digitalization of documents is another on-time expense, however over time, there will be savings as the records are not physically stored. \$12,000 to start the process of creating a HRD foundation where patrons donate and get employer matches to help pay for various projects. Lastly, \$10,000 was allocated for elections.

| | PROPOSED BUDGET | | | | | | | DATA | | | | COMMENTS | | | | DEFINITIONS | | |
|--|-----------------|--------------|--------------|------------|-------------|-------------|-----------------------------|-------------------|------------------|-------------------|---|---|---|--------------|---|--|---|--|
| | ASP | | EEC | | OTHER | | POOL/POOL RENTALS/SWIM TEAM | SEASONAL PROGRAMS | FACILITY RENTALS | TOTAL 2024 - 2025 | TOTAL FY 23-24 ACTUAL (EST. reflects up to 5/31/23) | \$ AMOUNT CHANGE 23-24 ACTUAL TO 23-24 PROPOSED | % CHANGE 23-24 ACTUAL TO 23-24 PROPOSED | 23-24 Budget | \$ AMOUNT CHANGE 23-23 Budget TO 23-24 PROPOSED | | % CHANGE 23-23 Budget TO 23-24 PROPOSED | |
| | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2024-2025 | 2023-2024 | 2023-2024 | 2023-2024 | 2023-2024 | 2023-2024 | 2023-2024 | | 2023-2024 | |
| Beginning Fund Balance | | | | | | | | | \$ 4,724,278 | | \$ 4,025,931.37 | | | 698,687 | | 15% | 2324 BFB in fund balance as of 5/31/23 | |
| 102100 Property Taxes | \$ - | \$ - | \$ 682,624 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 682,624 | \$ 638,723 | \$ 43,901 | -7% | \$ 656,369.00 | 26,255 | 4% | 4% Increase 2024/25 | Assumes 4% increase | |
| ERAF | \$ - | \$ 179,363 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179,363 | \$ 188,803 | \$ (9,440) | -5% | \$ 160,549.22 | 18,800 | 10% | 10% decrease from actual | Assumes 5.5% decrease consistent w prior FY | |
| 102100 Interest Earned | \$ - | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ 137,985 | \$ 12,015 | 8% | \$ 100,000.00 | 50,000 | 33% | \$4.2M @ 3% interest | | |
| 107100 Swim Aid | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ 37,500.00 | \$ - | 0% | | CAJES (Landfill) - 60% of 20% - conservative estimate - real math from State is 75% of 20% (non-FEMA covered costs) | |
| 1092 Other Other Govt Rev | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,275 | \$ (7,275) | -100% | \$ - | \$ - | 0% | | | |
| 1097 Capital Grants & Contrib | \$ - | \$ 2,275 | \$ 7,343 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,618 | \$ 65,333 | \$ (55,715) | -85% | \$ 277,833.00 | \$ (218,215) | -79% | FEMA Landfill grant was less | FEMA Disaster Relief (Landfill) - 60% of project cost conservative estimate - real math from FEMA @ 75% of cost - Page 68 final reimbursement | |
| 232100 Park & Recreation Fees | | | | | | | | | | | | | | | | | | |
| 232101 Refunds - Fees | \$ (7,500) | \$ (2,000) | \$ - | \$ (6,000) | \$ (17,000) | \$ (15,000) | \$ (47,500) | \$ (49,661) | \$ 2,163 | \$ (4,366) | \$ (6,529) | -15% | \$ (43,600.00) | \$ (3,900) | 7% | Refunds significantly higher during March-May shutdown | Cancellations, deposit returns (last year was higher than normal due to more cancelled classes) - expect fewer pool closures | |
| 232102 Bounced Checks/Fees | \$ - | \$ - | \$ - | \$ (1,000) | \$ - | \$ - | \$ (1,000) | \$ (3,066) | \$ 2,066 | \$ (67,388) | \$ (69,454) | -100% | \$ (250.00) | \$ (750) | 85% | | | |
| 232103 EEC Wages | \$ 1,095,000 | \$ 1,297,643 | \$ 18,900 | \$ 550,000 | \$ 185,000 | \$ 121,500 | \$ 3,288,043 | \$ 3,081,066 | \$ 206,977 | \$ 6,070 | \$ 2,067 | 0% | \$ 3,074,547.00 | \$ 213,496 | 6% | EEC enrollment substantially down, Pool up | Based on current program enrollment (ASPEEC) - Nominal increase in usage for other - open spaces in EEC | |
| Total 232100 Park & Recreation Fees | \$ 1,087,500 | \$ 1,295,643 | \$ 18,900 | \$ 549,000 | \$ 185,000 | \$ 120,500 | \$ 3,287,043 | \$ 3,077,787 | \$ 209,267 | \$ 5,703 | \$ 1,333 | 0% | \$ 3,074,097.00 | \$ 218,846 | 6% | | | |
| 259900 Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (11,382) | \$ (11,382) | \$ (100,000) | \$ (88,618) | -78% | \$ (300.00) | \$ (300) | #DIV/0! | | \$3 for each swim team member for a swim cap, collected as part of swim team dues and charged to Swim team when spent. | |
| TOTAL - REVENUE | \$ 1,087,500 | \$ 1,297,918 | \$ 1,038,228 | \$ 543,000 | \$ 168,000 | \$ 196,500 | \$ 4,241,147 | \$ 4,067,837 | \$ 1,733,310 | \$ 4,261 | \$ 4,213,239.22 | 27,888 | \$ 27,888 | \$ 27,888 | 1% | | | |
| BUDGET TOTAL (fund balance + revenue) | | | | | | | \$ 8,965,425 | \$ 4,067,837 | | | \$ 8,238,850.59 | | | | | | | |
| 411100 Permanent Salaries | \$ 162,349 | \$ 148,838 | \$ 55,688 | \$ 137,324 | \$ 12,375 | \$ 12,375 | \$ 523,947 | \$ 524,648 | \$ 103,299 | \$ 24,500 | \$ (24,500) | -100% | \$ (10,160.00) | \$ (10,160) | -100% | Ad Hoc Personnel Committee, NCGM for 2 months | Based on current salaries +5% where applicable | |
| 411601 Office Wages | \$ 32,842 | \$ 32,842 | \$ 32,842 | \$ 32,842 | \$ 16,421 | \$ 16,421 | \$ 164,208 | \$ 142,415 | \$ 19,793 | \$ 13,711 | \$ (6,082) | -43% | \$ (8,000.00) | \$ (8,000) | -100% | No Admin for 2 months | Based on current salaries +5% where applicable (includes Admin Coordinator - Bookkeeper - Admin Assistant) | |
| 411101 Temporary Out of Class | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,750 | \$ - | \$ (17,750) | \$ (17,750) | -100% | \$ - | \$ - | 0% | | not w/ PTI | |
| 411600 Extra Help Hours - Reg Pay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (303,177) | \$ (303,177) | \$ (303,177) | \$ (303,177) | -100% | \$ - | \$ - | 0% | | | |
| 416102 Pool Wages | \$ - | \$ - | \$ 305,138 | \$ - | \$ - | \$ - | \$ 305,138 | \$ 303,177 | \$ 233,321 | \$ 0,654 | \$ 262,667 | 86% | \$ 42,088 | \$ 42,088 | 100% | Increased by -14% (more swim instructor hours and other job) | Based on current salaries +5% where applicable | |
| 416103 Maintenance Wages | \$ 19,280 | \$ 19,280 | \$ 19,280 | \$ 19,280 | \$ 4,285 | \$ 4,285 | \$ 63,560 | \$ 71,817 | \$ 24,083 | \$ 19,325 | \$ (4,758) | -23% | \$ 67,000.00 | \$ 3,000 | 4% | 4.5% increase + 10K additional work | Based on current salaries +5% where applicable | |
| 416104 Sanitation Wages | \$ - | \$ - | \$ - | \$ - | \$ 21,945 | \$ 41,800 | \$ 63,745 | \$ 60,707 | \$ (200,305) | \$ (200,305) | \$ (200,305) | -100% | \$ (1,000.00) | \$ (1,000) | -100% | 4.5% increase | Anticipated rate of filling the position | |
| 416107 ASP/Camp Wages | \$ 325,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 325,000 | \$ 264,050 | \$ (199,181) | \$ 23,088 | \$ (305,000) | -93% | \$ 20,000.00 | \$ 20,000 | 6% | | Based on current salaries +5% where applicable | |
| 416108 EEC Wages | \$ - | \$ 600,000 | \$ - | \$ - | \$ - | \$ - | \$ 600,000 | \$ 524,181 | \$ (596,962) | \$ (4,486) | \$ (592,476) | -99% | \$ (500,000.00) | \$ (500,000) | -100% | Reduced from 62K to 600K | Based on current salaries +5% where applicable | |
| 416110 Vacation Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (10,000.00) | \$ (10,000.00) | \$ (4,600.00) | \$ (4,600) | -46% | \$ - | \$ - | 0% | | Consideration of possibility of not fully staffed the whole year | |
| 431100 Social Security | \$ 33,702 | \$ 49,914 | \$ 6,939 | \$ 30,609 | \$ 2,903 | \$ 4,134 | \$ 128,199 | \$ 110,769 | \$ 102,295 | \$ 15,744 | \$ (121,718.74) | -64% | \$ 6,480.50 | \$ 6,480 | 5% | Previous calculation | 6.2% of total wages | |
| 431200 Medicare | \$ 7,882 | \$ 11,673 | \$ 1,623 | \$ 7,158 | \$ 679 | \$ 967 | \$ 29,987 | \$ 25,904 | \$ 29,500 | \$ 15,744 | \$ (28,466.44) | -100% | \$ 1,516.50 | \$ 1,516 | 5% | 7% benefits inclusion | 11.4% of total wages | |
| 445100 Unemployment Insurance | \$ - | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ 1,000 | \$ 32 | \$ (178,731) | \$ (205,000) | \$ (27,269) | -15% | \$ 1,000.00 | \$ 0 | 0% | | Budgeted for 100% participation and 8% insurance increase | |
| 483100 Dental Employee Benefits | \$ 59,801 | \$ 87,358 | \$ 15,013 | \$ 44,288 | \$ 10,083 | \$ 10,083 | \$ 226,626 | \$ 179,719 | \$ (1,499,093) | \$ 26,099 | \$ (2,113,400) | -91% | \$ 14,826.74 | \$ 14,826 | 5% | | Medical, dental, IRA, 401k allowance, LTD/STD/Dis | |
| TOTAL PERSONNEL | \$ 640,810 | \$ 949,906 | \$ 132,284 | \$ 571,639 | \$ 68,689 | \$ 90,083 | \$ 2,453,251 | \$ 2,125,716 | \$ 2,293,480 | \$ 13,427 | \$ 2,330,791.11 | 222,744 | \$ 222,744 | \$ 222,744 | 100% | | | |
| 416106 Program Specialist | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 88,000 | \$ 88,000 | \$ 45,531 | \$ (42,469) | -48% | \$ - | \$ - | 0% | | Contractors for community programs (lower than previous FY budget, based on YTD actuals) | |
| 416111 ASP/Camp Contractors | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 88,000 | \$ - | \$ (88,000) | \$ (88,000) | -100% | \$ - | \$ - | 0% | | Contractors for community programs (lower than previous FY budget, based on YTD actuals) | |
| 416112 EEC Contractors | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | 0% | | | |
| 416109 Program Specialist-Swim Team | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (60,055) | \$ (60,055) | \$ (60,055) | \$ (60,055) | -100% | \$ - | \$ - | 0% | | turning fewer seasonal programs | |
| TOTAL - PROGRAM SPECIALISTS | \$ 5,500 | \$ 1,000 | \$ 1,000 | \$ 1,150 | \$ - | \$ - | \$ 88,000 | \$ 88,000 | \$ 60,055 | \$ 77,973 | \$ 77,973 | 100% | \$ 88,000.00 | \$ 0 | 0% | | | |
| 51500 Household Expense | | | | | | | | | | | | | | | | | | |
| 51501 Household Expense | \$ 3,071 | \$ 3,071 | \$ 3,071 | \$ 3,071 | \$ 683 | \$ 683 | \$ 13,660 | \$ 11,850 | \$ 1,900 | \$ 15,194 | \$ (1,534) | -10% | \$ 13,000.00 | \$ 650 | 5% | | Garbage and recycling | |
| 51502 Janitorial Supplies | \$ 2,154 | \$ 6,654 | \$ 6,654 | \$ 3,454 | \$ 368 | \$ 368 | \$ 14,650 | \$ 10,579 | \$ 4,071 | \$ 38,491 | \$ (23,912) | -65% | \$ 12,800.00 | \$ 1,850 | 13% | | Inflation & Departments over budget | |
| 51503 Paper Products | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | 0% | | | |
| 51504 Cleaning Chemical | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | 0% | | | |
| 51506 Ink | \$ 15,000 | \$ 20,000 | \$ 3,000 | \$ 10,000 | \$ - | \$ 2,000 | \$ 50,000 | \$ 45,130 | \$ 4,670 | \$ 10,300 | \$ (47,500) | -93% | \$ 2,500 | \$ 2,500 | 5% | 50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% | ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% | |
| 51508 Household Expense - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | 0% | | | |
| Total 51500 - Household Expense | \$ 20,225 | \$ 29,725 | \$ 7,725 | \$ 16,525 | \$ 1,650 | \$ 3,050 | \$ 78,310 | \$ 67,758 | \$ 10,542 | \$ 15,564 | \$ (73,300) | -93% | \$ 5,000.00 | \$ 5,000 | 6% | | | |
| 519300 Office Expense | | | | | | | | | | | | | | | | | | |
| 519301 Outside Printing & Copy Serv | \$ 3,781 | \$ 3,544 | \$ 3,544 | \$ 4,044 | \$ 788 | \$ 788 | \$ 16,500 | \$ 13,000 | \$ 2,810 | \$ 20,531 | \$ (15,750) | -77% | \$ 750 | \$ 750 | 5% | | Rec Guide, brochures, flyers | |
| 519302 Paper Products Expense | \$ 3,544 | \$ 3,544 | \$ 3,544 | \$ 3,544 | \$ 788 | \$ 788 | \$ 15,750 | \$ 15,750 | \$ 15,750 | \$ 15,750 | \$ 15,750 | 100% | \$ 15,750.00 | \$ 15,750 | 100% | | | |
| 519303 General Office Supplies | \$ 945 | \$ 945 | \$ 945 | \$ 1,711 | \$ 210 | \$ 460 | \$ 5,238 | \$ 1,711 | \$ 3,422 | \$ 49,374 | \$ (47,663) | -91% | \$ 4,888 | \$ 4,888 | 9% | | Convenience office items | |
| 519304 Postage & Mailing Expense | \$ 2,201 | \$ 3,201 | \$ 703 | \$ 3,201 | \$ 656 | \$ 656 | \$ 8,805 | \$ 7,201 | \$ 14,201 | \$ (15,300) | \$ (7,099) | -80% | \$ 3,378 | \$ 3,378 | 38% | | Postage due to recycling back via recycled etc. & Social Media | |
| 519305 Postage & Mailing Expense | \$ 1,418 | \$ 1,418 | \$ 1,418 | \$ 1,418 | \$ 311 | \$ 311 | \$ 6,900 | \$ 6,482 | \$ (1,821) | \$ 6,000 | \$ (800) | -13% | \$ 6,000.00 | \$ 300 | 5% | | Reduce due to one less Activity Guide mailing | |
| 519306 Office Water Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | 0% | | | |
| 519307 Office Water Expense | \$ 6,846 | \$ 5,296 | \$ 5,046 | \$ 5,046 | \$ 1,621 | \$ 1,371 | \$ 25,225 | \$ 23,795 | \$ 1,430 | \$ 6,011 | \$ (20,400) | -73% | \$ 4,825 | \$ 4,825 | 19% | | Upgrade to OBI online (3K), Streamline increase & Inflation | |
| 519308 Credit card/ACH fee | \$ 8,269 | \$ 8,269 | \$ 8,269 | \$ 8,269 | \$ 1,838 | \$ 1,838 | \$ 36,750 | \$ 29,339 | \$ 6,811 | \$ 22,755 | \$ (15,000) | -41% | \$ 1,750 | \$ 1,750 | 5% | | Calculated costs based on current budget | |
| 519309 Payroll Processing | \$ 5,906 | \$ 5,906 | \$ 5,906 | \$ 5,906 | \$ 1,313 | \$ 1,313 | \$ 26,250 | \$ 26,114 | \$ (3,130) | \$ (5,520) | \$ (25,000) | -95% | \$ 1,750 | \$ 1,750 | 5% | | Payroll only | |
| 519300 Office Expense - Other | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ 10,000 | \$ 10,000 | 100% | | Outstanding documents and distribution of boxes | |
| Total 519300 - Office Expense | \$ 33,924 | \$ 32,124 | \$ 39,374 | \$ 33,661 | \$ 7,258 | \$ 7,278 | \$ 150,888 | \$ 117,746 | \$ 33,341 | \$ 28,151 | \$ (112,400) | -74% | \$ 38,488 | \$ 38,488 | 26% | | | |
| 52100 Maintenance | \$ 5,170 | \$ 7,170 | \$ 4,670 | \$ 6,860 | \$ 1,528 | \$ 1,528 | \$ 14,383 | \$ 14,383 | \$ 11,562 | \$ 80,381 | \$ (66,000) | -82% | \$ 14,093.00 | \$ 11,562 | 46% | | EEC, CARPO, CPFR, Costco, BAPPOA, etc. (unexpended CSDA dues) | |
| 54200 Maintenance-Equipment | \$ - | \$ 2,500 | \$ 3,675 | \$ 15,000 | \$ - | \$ - | \$ 21,175 | \$ 17,931 | \$ 4,144 | \$ 24,331 | \$ (6,400) | -26% | \$ 6,575 | \$ 6,575 | 31% | | Safety, copier service, tools, boiler maint | |
| 54500 Maintenance-Facilities & Imprv | | | | | | | | | | | | | | | | | | |
| 54501 Lumber & Carpentry Expense | \$ 5,316 | \$ 5,316 | \$ 5,316 | \$ 5,316 | \$ 1,181 | \$ 1,181 | \$ 23,635 | \$ 21,571 | \$ 2,054 | \$ 9,571 | \$ (22,100) | -93% | \$ 1,315 | \$ 1,315 | 5% | | Safety amount | |
| 54503 Paint, Solvents & Chemicals | \$ 236 | \$ 8,236 | \$ 236 | \$ 25,536 | \$ 53 | \$ 53 | \$ 34,350 | \$ 27,950 | \$ 6,391 | \$ 22,806 | \$ (11,500) | -50% | \$ 8,350 | \$ 2,450 | 29% | | need | |

| | | | | | | | | | | | | | | | |
|---|-------------------|---------------------|-------------------|---------------------|--------------------|--------------------|---------------------|---------------------|---------------------|-----------------|------------------------|-----------------|-------------|--|---|
| 596603 - Snacks-ASP | \$ 9,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,000 | \$ 9,406 | \$ (406) | -4.32% | \$ 8,000.00 | 1,000 | 11% | station | Snacks - ASP, IC & Camp |
| 596604 - Supplies-ASP | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ 9,637 | \$ 363 | 3.72% | \$ 9,000.00 | 1,000 | 10% | station | Supplies - ASP, IC, & Camp |
| 596605 - Awards | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | 0 | #DIV/0! | | |
| 596606 - Concession Purchases | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | 0 | #DIV/0! | | |
| 596607 - Misc. Exp-POOL | \$ - | \$ - | \$ - | \$ 3,579 | \$ - | \$ - | \$ 1,578 | \$ 1,473 | \$ 140 | 9.27% | \$ 1,500.00 | 0 | 0% | Program: CNTAS | LG tips, livescan, swim team fees |
| 596608 - Misc. Exp-ASP | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000 | \$ 3,502 | \$ 498 | 12.23% | \$ 3,000.00 | 1,000 | 25% | | Livescan, medical, |
| 596609 - Misc. Exp-EEP | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ 0 | 0% | \$ 10,000.00 | 10,000 | 100% | Election Fees | |
| 596610 - Misc. Exp-OFFICE | \$ 1,361 | \$ 1,361 | \$ 1,361 | \$ 1,361 | \$ 303 | \$ 303 | \$ 6,050 | \$ 1,458 | \$ 4,592 | 314.88% | \$ 1,000.00 | 5,050 | 83% | Lisa Scan: H&B international rental insurance fees: CERT | Livescan, misc. |
| 596611 - Misc. Exp-OTHER | \$ 900 | \$ 900 | \$ 900 | \$ 900 | \$ 200 | \$ 200 | \$ 8,100 | \$ 4,985 | \$ (988) | -19.77% | \$ 3,000.00 | 1,000 | 25% | Reduced: assuming no Halloween or Holiday celebrations | Morale + culture |
| 596612 - Special Events | \$ - | \$ - | \$ - | \$ 750 | \$ 750 | \$ - | \$ 8,100 | \$ 5,951 | \$ 2,149 | 36.10% | \$ 7,400.00 | 700 | 9% | Committee recommendation | Community events |
| 596613 - Conferences/Seminars | \$ 3,626 | \$ 3,626 | \$ 3,626 | \$ 3,626 | \$ 1,250 | \$ 750 | \$ 13,500 | \$ 6,600 | \$ 6,900 | 104.54% | \$ 17,000.00 | 3,300 | 26% | Reduced based on fewer classes/requests due to COVID | Professional development |
| 596614 - Pool Supplies | \$ - | \$ - | \$ - | \$ 4,950 | \$ - | \$ - | \$ 4,950 | \$ 7,446 | \$ (2,496) | -50.12% | \$ 4,500.00 | 400 | 9% | | Consumables, medical, keyboards, |
| 596615 - Sport League | \$ - | \$ - | \$ - | \$ - | \$ 300 | \$ - | \$ 300 | \$ - | \$ 300 | #DIV/0! | \$ 300.00 | 0 | 0% | Director | |
| 596616 - In-crowd Rent | \$ 15,250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,250 | \$ 14,377 | \$ 873 | 6.07% | \$ 15,000.00 | 250 | 2% | reducing number of KNO | CSUMC rental |
| 596617 - Seasonal Programs& KNO | \$ 5,500 | \$ - | \$ - | \$ - | \$ 1,050 | \$ - | \$ 6,550 | \$ 5,007 | \$ 6,043 | 1192.50% | \$ 1,500.00 | 5,050 | 77% | Enrichment programs for ASP throughout year | |
| 596618 - Supplies-EEP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 596619 - Snacks-EEP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 596620 - Spec. Act-EEP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 596621 - EEC supplies | \$ - | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ 8,000 | \$ 9,550 | \$ (1,550) | -16.23% | \$ 10,000.00 | -2,000 | -25% | price increase in supplies, preschool rooms need new nap | Consumable supplies, Last year included grant related expenses |
| 596622 - EEC Snacks | \$ - | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ 8,000 | \$ 5,987 | \$ 2,013 | 33.62% | \$ 9,500.00 | -1,500 | -19% | food prices has gone up - request for more quality snack items | Snacks |
| 596623 - EEC Special Activities | \$ - | \$ 3,000 | \$ - | \$ - | \$ - | \$ - | \$ 3,000 | \$ 1,376 | \$ 1,624 | 117.95% | \$ 3,000.00 | 0 | 0% | Entertainment/food, etc for special events like graduation and | Implementing more special events such as Week of the Young Child |
| 596624 - EEC Misc. | \$ - | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 1,609 | \$ 391 | 24.32% | \$ 1,500.00 | 500 | 25% | Staff meetings, teacher appreciation week: morale to maintain | Livescan, misc |
| 596625 - POOL SNACK SHACK | \$ - | \$ - | \$ - | \$ 3,000 | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 0 | 0% | \$ 3,000.00 | 3,000 | -100% | will provide snacks again | |
| 596626 - Misc. Exp- Swim team | \$ - | \$ - | \$ - | \$ 3,000 | \$ - | \$ - | \$ 8,000 | \$ 8,000 | \$ - | 0% | \$ 8,000.00 | 4,700 | -100% | hasn't been over budget for years, will now charge more for team | Swim Team supplies |
| 596627 - Staff Development | \$ 1,838 | \$ 1,838 | \$ 338 | \$ 1,838 | \$ 75 | \$ 75 | \$ 6,000 | \$ 7,556 | \$ 444 | 9.88% | \$ 3,200.00 | 0 | 0% | Department Staff Development | Department Staff Development |
| 596628 - Training & Certification | \$ 725 | \$ 725 | \$ 225 | \$ 725 | \$ 50 | \$ 50 | \$ 2,500 | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | Required training and Certificates | Required training and Certificates - e.g. First Aid |
| 596630 - Program Spec. Expenses - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | Team Unity, Swim USA Reg Fees | Reclassified into proper GL's |
| Total 596600 - Program Specific Expenses | \$ 84,699 | \$ 29,449 | \$ 13,949 | \$ 26,724 | \$ 10,578 | \$ 878 | \$ 166,275 | \$ 116,888 | \$ 49,387 | 42.25% | \$ 128,500.00 | 37,775 | 23% | | |
| 671200 - | \$ - | \$ - | \$ 5,250 | \$ - | \$ - | \$ - | \$ 5,250 | \$ 4,344 | \$ 904 | 20.79% | \$ 5,000.00 | 250 | 5% | | Phone and internet |
| 673100 - Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 673101 - Worker's Comp | \$ 7,245 | \$ 10,543 | \$ 2,070 | \$ 15,070 | \$ 846 | \$ 1,248 | \$ 37,022 | \$ 22,260 | \$ 14,763 | 66.25% | \$ 35,752.00 | 1,270 | 3% | Based on CAPRI quote | Numbers communicated by CAPRI |
| 673102 - CAPRI-GEN NS | \$ 27,641 | \$ 27,641 | \$ 27,641 | \$ 27,641 | \$ 6,143 | \$ 6,143 | \$ 122,850 | \$ 111,705 | \$ 11,145 | 9.08% | \$ 117,000.00 | 5,850 | 5% | | Numbers communicated by CAPRI |
| 673100 - Insurance - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | Based on CAPRI quote | |
| Total 673100 - Insurance | \$ 34,886 | \$ 38,184 | \$ 29,711 | \$ 42,711 | \$ 6,989 | \$ 7,390 | \$ 159,872 | \$ 133,974 | \$ 25,898 | 16.33% | \$ 152,752.00 | 7,120 | 4% | | |
| 721100 - Fixed Assets-Structures/Impro | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 721100 - Fixed Assets-Structures/Impro - Other | \$ - | \$ - | \$ 175,000 | \$ - | \$ - | \$ - | \$ 175,000 | \$ - | \$ 175,000 | #DIV/0! | \$ 163,000.00 | 88,400 | 50% | Penetration for landlords remediation @ \$20K + \$10K + | Landside mitigation project |
| 721103 - FA-Not Capitalized | \$ 2,500 | \$ - | \$ 175,000 | \$ 30,000 | \$ - | \$ 1,000 | \$ 33,500 | \$ 1,157 | \$ 32,343 | 2794.92% | \$ 1,000.00 | 32,500 | 97% | no projects are in progress | Social Room TV Replacement + Misc. Equipment/Furniture Replacements |
| Total 721100 - Fixed Assets-Structures/Impro | \$ 2,500 | \$ - | \$ 175,000 | \$ 30,000 | \$ - | \$ 1,000 | \$ 208,500 | \$ 180,586 | \$ 27,914 | 15.46% | \$ 189,000.00 | -180,500 | -87% | | |
| 731100 - Fixed Assets-Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | \$ - | 0 | #DIV/0! | | |
| 731100 - Fixed Assets-Equipment - Other | \$ 1,850 | \$ 1,856 | \$ 1,856 | \$ 1,856 | \$ 413 | \$ 413 | \$ 8,250 | \$ 6,00 | \$ 8,250 | #DIV/0! | \$ 10,000.00 | 1,250 | 21% | | Complete IT upgrade (computers, software, etc.) - 1/2 was done in previous FY |
| 731101 - FA- Equipment Capitalized | \$ 3,800 | \$ 4,500 | \$ 1,800 | \$ 1,800 | \$ 400 | \$ 400 | \$ 10,700 | \$ 8,217 | \$ (2,483) | -22.84% | \$ 8,000.00 | 2,700 | 25% | Computer upgrades + tv | Proceditor for unexpected - similar range as previous years |
| Total 731100 - Fixed Assets-Equipment | \$ 3,650 | \$ 6,356 | \$ 3,656 | \$ 3,656 | \$ 813 | \$ 813 | \$ 18,950 | \$ 14,217 | \$ 17,793 | 1537.57% | \$ 18,000.00 | 990 | 5% | | |
| 8331 - Interest-Eq-Bond | \$ - | \$ 45,361 | \$ 7,560 | \$ - | \$ - | \$ 7,560 | \$ 60,481 | \$ 60,481 | \$ - | 0.00% | \$ 60,481.00 | 0 | 0% | | |
| 8332 - Bond-Principal | \$ - | \$ 108,000 | \$ 18,000 | \$ - | \$ - | \$ 18,000 | \$ 144,000 | \$ 144,000 | \$ - | 0.00% | \$ 144,000.00 | 0 | 0% | | |
| TOTAL EXPENSES + FA+ Bond Int | \$ 902,190 | \$ 1,336,348 | \$ 505,679 | \$ 941,701 | \$ 200,345 | \$ 152,230 | \$ 4,038,493 | \$ 3,615,106 | \$ 423,387 | 11.71% | \$ 3,817,807.11 | 220,686 | 0% | | |
| NET INCOME (INCL BOND+ INT+FA) | \$ 185,310 | \$ (8,430) | \$ 532,550 | \$ (898,701) | \$ (32,345) | \$ (45,730) | \$ 202,654 | \$ 452,731 | \$ (250,077) | -55.24% | \$ 395,452.11 | -192,798 | -49% | | |

| | | |
|---|---------------------|------------------------|
| 851100 - Appropriations for Contingencies | \$ 350,000 | \$ 350,000 |
| 883900 - Capital Reserve | \$ 473,296 | \$ 473,296 |
| 885100 - General Reserve | \$ 250,000 | \$ 250,000 |
| Building Renovations Reserve | \$ 100,000 | \$ 100,000 |
| Unassigned Fund Balance | \$ 3,753,636 | \$ 3,247,747.48 |
| TOTAL BUDGET (fund balance + revenues) | \$ 8,965,423 | \$ 8,238,850.98 |

| | 2023-2024 ASP | 2023-2024 EEC | 2023-2024 OTHER | 2023-2024 POOL | 2023-2024 Seas | 2023-2024 Rent | 2024-2025 TOTAL |
|--|---------------|---------------|-----------------|----------------|----------------|----------------|-----------------|
|--|---------------|---------------|-----------------|----------------|----------------|----------------|-----------------|

| | 2023-2024 TOTAL | 2023-2024 ACTUAL |
|--|-----------------|------------------|
|--|-----------------|------------------|

| | | | | | | | | |
|--|--------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|
| TOTAL REVENUE | \$ 1,087,500 | \$ 1,297,918 | \$ 1,038,229 | \$ 543,000 | \$ 168,000 | \$ 105,500 | \$ 4,241,147 | \$ 4,067,837 |
| BOND COSTS | \$ - | \$ 153,361 | \$ - | \$ - | \$ - | \$ 25,560 | \$ 204,481 | \$ 239,456 |
| TOTAL OPEX (No Assets or Bond Costs) | \$ 896,034 | \$ 1,176,633 | \$ 301,463 | \$ 908,045 | \$ 199,532 | \$ 138,857 | \$ 3,606,562 | \$ 3,221,802 |
| NET INCOME AFTER OPEX | \$ 191,466 | \$ (121,077) | \$ 736,766 | \$ (365,045) | \$ (17,532) | \$ (38,357) | \$ 634,585 | \$ 846,035 |
| TOTAL OPEX + BOND COSTS (No Assets) | \$ 896,034 | \$ 1,329,992 | \$ 309,023 | \$ 908,045 | \$ 199,532 | \$ 150,417 | \$ 3,811,043 | \$ 3,426,283 |
| NET INCOME AFTER OPEX + BOND COSTS | \$ 191,466 | \$ (32,074) | \$ 729,206 | \$ (365,045) | \$ (17,532) | \$ (43,917) | \$ 430,104 | \$ 641,554 |
| TOTAL OPEX + BOND COSTS + FIXED ASSETS + | \$ 902,190 | \$ 1,336,348 | \$ 487,679 | \$ 941,701 | \$ 200,345 | \$ 152,230 | \$ 4,038,493 | \$ 3,615,106 |
| NET INCOME AFTER OPEX + BOND COSTS + FIXE | \$ 185,310 | \$ (8,430) | \$ 550,550 | \$ (898,701) | \$ (32,345) | \$ (45,730) | \$ 202,654 | \$ 452,731 |

| | | |
|--|-----------------|--------------|
| TOTAL REVENUE | \$ 4,213,259.22 | \$ 2,960,261 |
| TOTAL OPEX (No Assets or Bond Costs) | \$ 204,481.00 | \$ 239,456 |
| NET INCOME AFTER OPEX | \$ 3,208,778.11 | \$ 2,720,805 |
| TOTAL OPEX + BOND COSTS (No Assets) | \$ 3,410,807.11 | \$ 2,529,489 |
| NET INCOME AFTER OPEX + BOND COSTS | \$ 802,452.11 | \$ 430,772 |
| TOTAL OPEX + BOND COSTS + FIXED ASSETS + | \$ 3,817,807.11 | \$ 2,508,103 |
| NET INCOME AFTER OPEX + BOND COSTS + FIXE | \$ 395,452.11 | \$ 409,286 |

200,645.96
(192,798.08)



| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 | 24-25 NOTES | 23-24 NOTES |
|--|---------------------|---------------------|---------------------|---|-------------|
| Income | | | | | |
| 102100 - Property Taxes | \$ - | \$ - | \$ - | | |
| 152100 - Interest Earned | \$ - | \$ - | \$ - | | |
| 187100 - State Aid | \$ - | \$ - | \$ - | | |
| 1992 - All Other Local Govt Rev | \$ - | \$ - | \$ - | | |
| 1997 - Capital Grants & Contrib | \$ - | \$ - | \$ 7,275 | grant from QRIS | |
| 232100 - Park & Recreation Fees | \$ - | \$ (2,000) | \$ (2,000) | | |
| 232101 - Refunds - Fees | \$ - | \$ - | \$ - | | |
| 232102 - Bounced Checks - Fees | \$ - | \$ - | \$ - | | |
| 232100 - Park & Recreation Fees - Other | \$ - | \$ 1,306,547 | \$ 1,297,643 | 5% fee increase, | |
| Total 232100 - Park & Recreation Fees | \$ 1,259,325 | \$ 1,304,547 | \$ 1,295,643 | | 36,318 |
| 265800 - Miscellaneous Revenue | \$ - | \$ - | \$ - | | |
| Total Income | \$ 1,259,325 | \$ 1,304,547 | \$ 1,297,918 | | |
| Expense | | | | | |
| 411100 - Permanent Salaries | \$ 70,488 | \$ 85,576 | \$ 93,150 | Current Salary for EEC Director 1.1% increase as only started in March | |
| 411101 - Temporary Out of Class | \$ - | \$ - | \$ - | | |
| 416100 - Extra Help Hours - Reg Pay | \$ - | \$ - | \$ - | | |
| 416101 - Office Wages | \$ - | \$ - | \$ - | | |
| 416102 - Pool Wages | \$ - | \$ - | \$ - | | |
| 416103 - Maintenance Wages | \$ - | \$ - | \$ - | | |
| 416104 - Supervision Wages | \$ - | \$ - | \$ - | | |
| 416105 - Program Specialists | \$ - | \$ - | \$ - | | |
| 416107 - ASP/Camp Wages | \$ - | \$ - | \$ - | | |
| 416108 - EEC Wages | \$ 524,181 | \$ 550,000 | \$ 600,000 | 4.5% Pay increase - true cost of all teachers working 2080 hrs per year was 626K | |
| 416109 - Program Specialists-Swim Team | \$ - | \$ - | \$ - | | |
| 416110 - Vacation Expense | \$ - | \$ 4,000 | \$ - | | |
| 416111 - ASP/Camp Contractors | \$ - | \$ - | \$ - | | |
| 416112 - EEC Contractors | \$ - | \$ - | \$ - | | |
| 431100 - Social Security | \$ 36,095 | \$ 39,406 | \$ 42,975 | Previous formula calculated from wage estimates | |
| 431200 - Medicare Contribution | \$ 8,435 | \$ 9,216 | \$ 10,051 | Previous formula calculated from wage estimates | |
| 445100 - Unemployment Insurance | \$ 32 | \$ - | \$ - | | |
| 463100 - District Employee Benefits | \$ 56,856 | \$ 67,612 | \$ 72,345 | determined by GM, included 7% | |
| 512100 - Clothing & Uniforms | \$ - | \$ - | \$ 1,000 | Aprons & shirts | 67612 |
| 515600 - Household Expense | \$ - | \$ - | \$ - | | |
| 515601 - Bookkeeping | \$ - | \$ - | \$ - | | |
| 515602 - Janitorial Supplies | \$ 4,618 | \$ 5,000 | \$ 5,000 | paper towels, gloves, etc- purchased by Steve | |
| 515603 - Paper Products | \$ - | \$ - | \$ - | | |
| 515604 - Cleaning Chemical | \$ - | \$ - | \$ - | | |
| 515605 - Cleaning Company | \$ 18,330 | \$ 19,000 | \$ 19,250 | 50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% | |
| 515606 - Bins | \$ - | \$ - | \$ - | | |
| 515600 - Household Expense - Other | \$ - | \$ - | \$ - | | |
| Total 515600 - Household Expense | \$ 22,948 | \$ 24,000 | \$ 24,250 | | |
| 519300 - Office Expense | \$ - | \$ - | \$ - | | |
| 519301 - Check/Printing & Copy Serv | \$ - | \$ - | \$ - | | |
| 519302 - Paper Products Expense | \$ - | \$ - | \$ - | | |
| 519303 - General Office Supplies | \$ 47 | \$ - | \$ - | | |
| 519304 - Advertising/Recruiting | \$ 4,302 | \$ 2,000 | \$ 2,500 | Indeed/Zip Recruiter Google, SM Mothers club etc | |
| 519305 - Postage & Mailing Expense | \$ - | \$ - | \$ - | | |
| 519306 - Office Water Expense | \$ - | \$ - | \$ - | | |
| 519307 - Other Office Expense | \$ 200 | \$ - | \$ 250 | Spotify for Kids music without adverts | |
| 519308 - Credit card/ACH fee | \$ - | \$ - | \$ - | | |
| 519309 - Payroll service fees | \$ - | \$ - | \$ - | | |
| 519300 - Office Expense - Other | \$ 164 | \$ - | \$ - | | |
| Total 519300 - Office Expense | \$ 4,534 | \$ 2,000 | \$ 2,750 | | |
| 531100 - Memberships | \$ 1,586 | \$ 2,500 | \$ 2,500 | licensing fees | |
| 542500 - Maintenance-Equipment | \$ 7,927 | \$ 7,100 | \$ 7,500 | Unexpected maintenance - dishwasher already bought | |
| 545900 - Maintenance-Facilities & Imprv | \$ - | \$ - | \$ - | | |
| 545901 - Lumber & Carpentry Expense | \$ - | \$ - | \$ - | | |
| 545902 - Plumbing & Piping | \$ 18,010 | \$ - | \$ - | | |
| 545903 - Paints, Solvents & Chemical | \$ - | \$ 2,000 | \$ 8,000 | Need to re-paint the outdoor fencing Paint supplies | |
| 545904 - Pool Supplies | \$ - | \$ - | \$ - | | |
| 545905 - Locks & Security System | \$ 143 | \$ 3,700 | \$ 250 | Lockes need to be replaced every 5 - last done 2023 | |
| 545906 - Signage Expense | \$ - | \$ - | \$ - | | |
| 545907 - General Electrical Expense | \$ - | \$ - | \$ - | | |
| 545908 - Motor, Pumps & Generators | \$ - | \$ - | \$ - | | |
| 545909 - Other General Maintenance | \$ 168 | \$ 2,000 | \$ 2,100 | 5% increase | |
| 545910 - Waters Systems Maintenance | \$ - | \$ - | \$ - | | |
| 545911 - Landscaping/Garden Expense | \$ 543 | \$ 2,000 | \$ 2,000 | Tan bark/sand replenishment, gardening, etc. | |
| 545912 - Vehicle Expense | \$ - | \$ - | \$ - | | |
| 545913 - Ground/Facility Improvements | \$ 84 | \$ - | \$ - | | |
| 545900 - Maintenance-Facilities & Imprv - Other | \$ - | \$ - | \$ - | | |
| Total 545900 - Maintenance-Facilities & Imprv | \$ 18,947 | \$ 9,700 | \$ 12,350 | | |
| 563800 - Utility Expense | \$ - | \$ - | \$ - | | |
| 563801 - P & G & E | \$ 6,252 | \$ 9,000 | \$ 8,000 | 95% of gas acct to pool and 5% + electric accts go to other, EEC acct & EEC | |
| 563802 - Water | \$ 4,260 | \$ 3,990 | \$ 4,500 | 1/2 of acct#2234 to pool, 1/4 to other, 1/4 to EEC + acct#7707 | |
| 563803 - Sewer Fees | \$ - | \$ - | \$ - | | |
| 563800 - Utility Expense - Other | \$ - | \$ - | \$ - | | |
| Total 563800 - Utility Expense | \$ 10,512 | \$ 12,990 | \$ 12,500 | | |
| 572500 - Employee Expense Items | \$ - | \$ - | \$ - | | |
| 585600 - Contract Expenses | \$ - | \$ - | \$ - | | |
| 585601 - Audit Fees | \$ - | \$ - | \$ - | | |
| 585602 - Bank Admin Fee | \$ - | \$ - | \$ - | | |
| 585603 - Legal fees | \$ - | \$ - | \$ - | | |
| 585604 - Consultants | \$ - | \$ - | \$ - | | |
| 585600 - Contract Expenses - Other | \$ - | \$ - | \$ - | | |
| Total 585600 - Contract Expenses | \$ - | \$ - | \$ - | | |
| 596600 - Program Specific Expenses | \$ - | \$ - | \$ - | | |
| 596601 - Buses-ASP | \$ - | \$ - | \$ - | | |
| 596602 - Spec Act-ASP | \$ - | \$ - | \$ - | | |
| 596603 - Snacks-ASP | \$ - | \$ - | \$ - | | |
| 596604 - Supplies-ASP | \$ - | \$ - | \$ - | | |
| 596605 - Awards | \$ - | \$ - | \$ - | | |
| 596608 - Concession Purchases | \$ - | \$ - | \$ - | | |
| 596607 - Misc Exp-POOL | \$ - | \$ - | \$ - | | |
| 596608 - Misc Exp-ASP | \$ - | \$ - | \$ - | | |
| 596609 - Misc Exp-EEP | \$ - | \$ - | \$ - | | |
| 596610 - Misc Exp-OFFICE | \$ - | \$ - | \$ - | | |
| 596611 - Misc Exp-OTHER | \$ - | \$ - | \$ - | | |
| 596612 - Special Events | \$ - | \$ - | \$ - | | |
| 596613 - Conferences/Seminars | \$ 430 | \$ 3,500 | \$ 2,500 | In house trainings/continuing education - D/AD conference attendance + Assistant Director training (D-1.5K, AD 1K) | |
| 596614 - Pool Supplies | \$ - | \$ - | \$ - | | |
| 596615 - Sport League | \$ - | \$ - | \$ - | | |
| 596616 - Incentive Banet | \$ - | \$ - | \$ - | | |
| 596617 - Seasonal Programs | \$ - | \$ - | \$ - | | |
| 596618 - Supplies-EEP | \$ - | \$ - | \$ - | | |
| 596619 - Snacks-EEP | \$ - | \$ - | \$ - | | |
| 596620 - Spec Act-EEP | \$ - | \$ - | \$ - | | |
| 596621 - EEC supplies | \$ 9,500 | \$ 10,000 | \$ 8,000 | price increase in supplies | |
| 596622 - EEC Snacks | \$ 5,987 | \$ 9,500 | \$ 8,000 | food prices has gone up; request for more quality snack items | |
| 596623 - EEC Special Activities | \$ 1,376 | \$ 3,000 | \$ 3,000 | Entertainment/food, etc for special events like graduation and impleme Entertainment/food, etc for special events like graduation | |
| 596624 - EEC Misc | \$ 1,609 | \$ 1,500 | \$ 2,000 | Staff meetings, teacher appreciation week- morale to maintain staff retention | |
| 596625 - POOL SNACK SHACK | \$ - | \$ - | \$ - | | |
| 596626 - MISC EXP-SWIM TEAM | \$ - | \$ - | \$ - | | |
| 596627 - Staff Development | \$ - | \$ - | \$ 1,500 | Department Staff development | |
| 596628 - Training & Certification | \$ - | \$ - | \$ 500 | Red Cross Certs | |
| 596600 - Program Specific Expenses - Other | \$ - | \$ - | \$ - | | |
| Total 596600 - Program Specific Expenses | \$ 18,952 | \$ 27,500 | \$ 25,500 | | |
| 6331 - Bond Interest Expense | \$ 60,481 | \$ 60,481 | \$ 60,481 | | |
| 6332 - Bond Principal exp | \$ 144,000 | \$ 144,000 | \$ 144,000 | | |
| 673200 - Telephone Service Charges | \$ - | \$ - | \$ - | | |
| 673100 - Insurance | \$ - | \$ - | \$ - | | |
| 673101 - CAPRI-WORKERS COMP | \$ 3,953 | \$ 8,473 | \$ 8,473 | \$34,500 total - ASP-15%, EEC-23%, other-23%, pool-36%, seasonal-1%, rental-2% | |
| 673102 - CAPRI-GEN INS | \$ - | \$ - | \$ - | | |
| 673100 - Insurance - Other | \$ - | \$ - | \$ - | | |
| Total 673100 - Insurance | \$ 3,953 | \$ 8,473 | \$ 8,473 | | |
| 7211 - Fixed Assets-Structures/Improve | \$ - | \$ - | \$ - | | |
| 721100 - Fixed Assets-Structures/Improve - Other | \$ - | \$ - | \$ - | | |
| 721101 - Construction In Progress | \$ - | \$ - | \$ - | | |
| 721102 - Fixed Assets-Not Capitalized | \$ - | \$ - | \$ - | | |
| Total 7211 - Fixed Assets-Structures/Improve | \$ - | \$ - | \$ - | | |
| 7311 - Fixed Assets-Equipment | \$ - | \$ - | \$ - | | |
| 731100 - Fixed Assets-Equipment - Other | \$ - | \$ - | \$ - | | |
| 731101 - Equip-Not Capitalized | \$ - | \$ - | \$ 2,700 | New laptop for Assistant Director + 700 dishwasher | |
| Total 7311 - Fixed Assets-Equipment | \$ - | \$ - | \$ 2,700 | | |
| 8000 - Interest Exp-Bond | \$ - | \$ - | \$ - | | |
| Total Expense | \$ 984,902 | \$ 1,050,353 | \$ 1,114,825 | | |
| Net Income | \$ 274,423 | \$ 254,194 | \$ 183,093 | | |
| | | | | 71,100 | \$ (91,330) |
| | | | | | 304,000 |

| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 | 24-25 NOTES | 23-24 NOTES |
|--|---------------------|-------------------|---------------------|-----------------------|--|
| Income | | | | | |
| 102100 - Property Taxes | | \$ - | \$ - | | |
| 152100 - Interest Earned | | \$ - | \$ - | | |
| 187100 - State Aid | | \$ - | \$ - | | |
| 1992 - All Other Local Govt Rev | | \$ - | \$ - | | |
| 1997 - Capital Grants & Contrib | | \$ - | \$ - | | |
| 232100 - Park & Recreation Fees | | \$ - | \$ - | | |
| 232101 - Refunds - Fees | \$ (4,640) | \$ (7,500) | \$ (7,500) | | Same number every year if people drop out of ca Same number every year if people drop out of camps |
| 232102 - Bounced Checks-Fees | \$ (1,201) | \$ - | \$ - | | |
| 232100 - Park & Recreation Fees - Other | \$ 1,051,465 | \$ 980,000 | \$ 1,095,000 | | Based on current enrollment |
| Total 232100 - Park & Recreation Fees | \$ 1,045,624 | \$ 972,500 | \$ 1,087,500 | | |
| 265800 - Miscellaneous Revenue | \$ 2,157 | \$ - | \$ - | | |
| Total Income | \$ 1,047,781 | \$ 972,500 | \$ 1,087,500 | | \$ 1,021,125 |
| Expense | | | | | |
| 411100 - Permanent Salaries | \$ 96,772 | \$ 102,068 | \$ 106,661 | | ASP Director/Longevity + Increase |
| 411101 - Temporary Out of Class | | \$ - | \$ - | | |
| 416100 - Extra Help Hours - Reg Pay | | \$ - | \$ - | | |
| 416101 - Office Wages | | \$ - | \$ - | | |
| 416102 - Pool Wages | | \$ - | \$ - | | |
| 416103 - Maintenance Wages | | \$ - | \$ - | | |
| 416104 - Supervision Wages | | \$ - | \$ - | | |
| 416105 - Program Specialist | | \$ - | \$ - | | |
| 416106 - ASP Wages | | \$ - | \$ - | | |
| 416107 - ASP/Camp Wages | \$ 260,397 | \$ 305,000 | \$ 325,000 | see extra spreadsheet | year round staff + seasonal staff + ASP Coordinator |
| 416108 - EEC Wages | | \$ - | \$ - | | |
| 416109 - Program Specialist-SwimTeam | | \$ - | \$ - | | |
| 416110 - Vacation Expense | | \$ - | \$ - | | |
| 416111 - ASP/Camp Contractors | | \$ - | \$ - | | |
| 416112 - EEC Contractors | | \$ - | \$ - | | |
| 431100 - Social Security | \$ 22,139 | \$ 25,238 | \$ 26,763 | | Formula Previous formula calculated from wage estimates |
| 431200 - Medicare Contribution | \$ 5,177 | \$ 5,902 | \$ 6,259 | | Formula Previous formula calculated from wage estimates |
| 445100 - Unemployment Insurance | | \$ - | \$ - | | |
| 463100 - District Employee Benefits | \$ 34,551 | \$ 41,858 | \$ 44,788 | | 7% Increase |
| 512100 - Clothing & Uniforms | \$ 5,996 | \$ 5,000 | \$ 5,500 | | |
| 515600 - Household Expense | | \$ - | \$ - | | |
| 515601 - Recology | | \$ - | \$ - | | |
| 515602 - Janitorial Supplies | \$ 473 | \$ 300 | \$ 500 | | |
| 515603 - Paper Products | | \$ - | \$ - | | |
| 515604 - Cleaning Chemical | | \$ - | \$ - | | |
| 515605 - Cleaning Company | \$ 13,500 | \$ 14,250 | \$ 15,000 | | 50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% |
| 515606 - Bins | | \$ - | \$ - | | |
| 515600 - Household Expense - Other | | \$ - | \$ - | | |
| Total 515600 - Household Expense | \$ 13,973 | \$ 14,550 | \$ 15,500 | | |
| 519300 - Office Expense | | \$ - | \$ - | | |
| 519301 - Outside Printing & Copy Serv | | \$ 250 | \$ 250 | | |
| 519302 - Paper Products Expense | | \$ - | \$ - | | |
| 519303 - General Office Supplies | \$ 11 | \$ - | \$ - | | |
| 519304 - Advertising/Recruiting | | \$ 1,000 | \$ 1,500 | | Increased Recruiting costs via Indeed etc. & social media |
| 519305 - Postage & Mailing Expense | | \$ - | \$ - | | |
| 519306 - Office Water Expense | | \$ - | \$ - | | |
| 519307 - Other Office Expense | \$ 1,260 | \$ 1,700 | \$ 1,800 | | Epact & Thomson Reuters - emergency + licensing documentation/updates services |
| 519308 - Credit card/ACH fee | | \$ - | \$ - | | |
| 519309 - Payroll service fees | | \$ - | \$ - | | |
| 519300 - Office Expense - Other | | \$ - | \$ - | | |
| Total 519300 - Office Expense | \$ 1,271 | \$ 2,950 | \$ 3,550 | | |
| 533100 - Memberships | \$ 425 | \$ 500 | \$ 500 | | Memberships Park & Rec |
| 542300 - Maintenance-Equipment | | \$ - | \$ - | | |
| 545900 - Maintenance-Facilities & Imprv | | \$ - | \$ - | | |
| 545901 - Lumber & Carpentry Expense | | \$ - | \$ - | | |
| 545902 - Plumbing & Piping | \$ 444 | \$ - | \$ - | | |
| 545903 - Paint, Solvents & Chemicals | | \$ - | \$ - | | |
| 545904 - Pool Supplies | | \$ - | \$ - | | |
| 545905 - Locks & Security System | \$ 381 | \$ 500 | \$ 525 | inflation | Fire Alarm (Hue & Cry) |
| 545906 - Signage Expense | | \$ - | \$ - | | |
| 545907 - General Electrical Expense | | \$ - | \$ - | | |
| 545908 - Motor, Pump & Generator | | \$ - | \$ - | | |
| 545909 - Other General Maintenance | \$ 99 | \$ - | \$ - | | |
| 545910 - Waters Systems Maintenance | | \$ - | \$ - | | |
| 545911 - Landscape/Garden Expense | | \$ - | \$ - | | |
| 545912 - Vehicle Expense | | \$ 500 | \$ 525 | Fuel expense | Fuel expense |
| 545913 - Ground/Facility Improvements | | \$ - | \$ - | | |
| 545900 - Maintenance-Facilities & Imprv - Other | | \$ - | \$ - | | |
| Total 545900 - Maintenance-Facilities & Imprv | \$ 924 | \$ 1,000 | \$ 1,050 | | |
| 563800 - Utility Expense | | \$ - | \$ - | | |
| 563801 - P G & E | | \$ - | \$ 6,000 | | |
| 563802 - Water | \$ 660 | \$ - | \$ 750 | | |
| 563803 - Sewer Fees | | \$ - | \$ - | | |
| 563800 - Utility Expense - Other | | \$ - | \$ - | | |
| Total 563800 - Utility Expense | \$ 660 | \$ - | \$ 6,750 | | |
| 572200 - Employee Expense Reimb | | \$ - | \$ - | | |
| 585600 - Contract Expenses | | \$ - | \$ - | | |
| 585601 - Audit Fees | | \$ - | \$ - | | |
| 585602 - Bank Admin Fee | | \$ - | \$ - | | |
| 585603 - Legal fees | | \$ - | \$ - | | |
| 585604 - Consultants | \$ 225 | \$ 250 | \$ 250 | Summer Camp artwork | Summer Camp artwork |
| 585600 - Contract Expenses - Other | | \$ - | \$ - | | |
| Total 585600 - Contract Expenses | \$ 225 | \$ 250 | \$ 250 | | |
| 596600 - Program Specific Expenses | | \$ - | \$ - | | |
| 596601 - Buses-ASP | \$ 7,362 | \$ 10,000 | \$ 10,500 | | Camps/Field Trips/Transportation |
| 596602 - Spec Act-ASP | \$ 18,144 | \$ 20,000 | \$ 22,000 | | Activity Venue Rentals |
| 596603 - Snacks-ASP | \$ 9,406 | \$ 8,000 | \$ 9,000 | | Inflation |
| 596604 - Supplies-ASP | \$ 9,637 | \$ 9,000 | \$ 10,000 | | Inflation |
| 596605 - Awards | | \$ - | \$ - | | |
| 596606 - Concession Purchases | | \$ - | \$ - | | |
| 596607 - Misc Exp-POOL | | \$ - | \$ - | | |
| 596608 - Misc Exp-ASP | \$ 3,502 | \$ 3,000 | \$ 4,000 | | Morale - Live Scan reimbursements - Licensing |
| 596609 - Misc Exp-EEP | | \$ - | \$ - | | |
| 596610 - Misc Exp-OFFICE | | \$ - | \$ - | | |
| 596611 - Misc Exp-OTHER | | \$ - | \$ - | | |
| 596612 - Special Events | | \$ - | \$ - | | |
| 596613 - Conferences/Seminars | \$ 1,014 | \$ 3,500 | \$ 2,500 | | |
| 596614 - Pool Supplies | | \$ - | \$ - | | |
| 596615 - Sport League | | \$ - | \$ - | | |
| 596616 - Incrowd Rent | \$ 14,377 | \$ 15,000 | \$ 15,250 | | Rent + 25% of property tax assessments |
| 596617 - Seasonal Programs | \$ 207 | \$ 500 | \$ 5,500 | | Kids nite out supplies + additional enrichment |
| 596618 - Supplies-EEP | | \$ - | \$ - | | |
| 596619 - Snacks-EEP | | \$ - | \$ - | | |
| 596620 - Spec Act-EEP | | \$ - | \$ - | | |
| 596621 - EEC supplies | | \$ - | \$ - | | |
| 596622 - EEC Snacks | | \$ - | \$ - | | |
| 596623 - EEC Special Activities | | \$ - | \$ - | | |
| 596624 - EEC Misc | | \$ - | \$ - | | |
| 596625 - POOL SNACK SHACK | | \$ - | \$ - | | |
| 596626 - MISC EXP-SWIM TEAM | | \$ - | \$ - | | |
| 596627 - Staff Development | | \$ - | \$ 1,500 | | Department Staff development |
| 596628 - Training & Certification | | \$ - | \$ 500 | | Red Cross Certs |
| 596600 - Program Specific Expenses - Other | | \$ - | \$ - | | |

| | | | |
|--|------------|------------|------------|
| Total 596600 - Program Specific Expenses | \$ 63,648 | \$ 69,000 | \$ 80,750 |
| 6331 - Bond Interest Expense | | \$ - | \$ - |
| 6332 - Bond Principal exp | | \$ - | \$ - |
| 671200 - Telephone Service Charges | \$ 856 | \$ - | \$ - |
| 673100 - Insurance | | | |
| 673101 - CAPRI-WORKERS COMP | \$ 2,578 | \$ 5,175 | \$ 5,175 |
| 673102 - CAPRI-GEN INS | | \$ - | \$ - |
| 673100 - Insurance - Other | | \$ - | \$ - |
| Total 673100 - Insurance | \$ 2,578 | \$ 5,175 | \$ 5,175 |
| 7211 - Fixed Assets-Structures/Improve | | | |
| 721100 - Fixed Assets-Structures/Improve - Other | | \$ - | \$ - |
| 721101 - Construction in Progress | | \$ - | \$ - |
| 721102 - Fixed Assets-Not Capitalized | \$ 1,157 | \$ 1,000 | \$ 2,500 |
| Total 7211 - Fixed Assets-Structures/Improve | \$ 1,157 | \$ 1,000 | \$ 2,500 |
| 731100 - Fixed Assets-Equipment | | | |
| 731100 - Fixed Assets-Equipment - Other | | \$ - | \$ - |
| 731101 - Equip-Not Capitalized | | \$ - | \$ - |
| Total 7311 - Fixed Assets-Equipment | \$ - | \$ - | \$ - |
| Total Expense | \$ 510,749 | \$ 579,492 | \$ 630,996 |
| Net Income | \$ 537,833 | \$ 393,008 | \$ 456,594 |

15% Allocation of \$34,500 total from Capri (Provided by GM)

Misc. Equipment/Furniture & Chair Replacement

OTHER

| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 | 24-25 NOTES |
|---|---------------------|---------------------|---------------------|--|
| Income | | | | |
| 102100 - Property Taxes | \$ 638,723 | \$ 656,369 | \$ 682,624 | 4% increase |
| ERAF | \$ 188,803 | \$ 160,560 | \$ 179,363 | 5% decrease from actual |
| 152100 - Interest Earned | \$ 132,985 | \$ 100,000 | \$ 150,000 | \$4.5M @3% interest |
| 187100 - State Aid | \$ - | \$ 37,500 | \$ - | |
| 1992 - All Other Local Govt Rev | \$ - | \$ - | \$ - | |
| 1997 - Capital Grants & Contrib | \$ 65,333 | \$ 227,833 | \$ 7,343 | Fema reimbursment for Landslide |
| 232100 - Park & Recreation Fees | | | | |
| 232101 - Refunds - Fees | | \$ (100) | \$ - | |
| 232102 - Bounced Checks-Fees | | \$ - | \$ - | |
| 232100 - Park & Recreation Fees - Other | \$ 17,344 | \$ 18,000 | \$ 18,900 | 5% inflation increase |
| Total 232100 - Park & Recreation Fees | \$ 17,344 | \$ 17,900 | \$ 18,900 | |
| 265800 - Miscellaneous Revenue | \$ 9,225 | \$ - | \$ - | |
| Total Income | \$ 1,052,413 | \$ 1,200,162 | \$ 1,038,229 | \$ 161,933 |
| Cost of Goods Sold | | \$ - | \$ - | |
| Cost of Sales | | \$ - | \$ - | |
| Gross Profit | \$ 1,052,413 | \$ 1,200,162 | \$ 1,038,229 | |
| Expense | | | | |
| 411100 - Permanent Salaries | \$ 190,288 | \$ 267,376 | \$ 247,500 | Increase for AGM + max amount for GM x 10 months (sep start) |
| 411101 - Temporary Out of Class | \$ 14,250 | \$ - | \$ - | |
| 416100 - Extra Help Hours - Reg Pay | | \$ - | \$ - | |
| 416101 - Office Wages | \$ 144,415 | \$ 168,049 | \$ 164,208 | 4.5% increase - additional hours for Bookkeeper (last years budget was PT) |
| 416102 - Pool Wages | | \$ - | \$ - | |
| 416103 - Maintenance Wages | \$ 71,817 | \$ 82,000 | \$ 85,690 | 4.5% increase, 15K for additional help |
| 416104 - Supervision Wages | | \$ - | \$ - | |
| 416105 - Program Specialist | | \$ - | \$ - | |
| 416106 - EEC Wages | | \$ - | \$ - | |
| 416107 - ASP/Camp Wages | | \$ - | \$ - | |
| 416108 - EEC Wages | | \$ - | \$ - | |
| 416109 - Program Specialist-SwimTeam | | \$ - | \$ - | |
| 416110 - Vacation Expense | \$ 3,038 | \$ - | \$ - | |
| 416111 - ASP/Camp Contractors | | \$ - | \$ - | |
| 416112 - EEC Contractors | | \$ - | \$ - | |
| 431100 - Social Security | \$ 25,674 | \$ 32,080 | \$ 30,839 | Previous formula calculated from wage estimates |
| 431200 - Medicare Contribution | \$ 6,011 | \$ 7,503 | \$ 7,212 | Previous formula calculated from wage estimates |
| 445100 - Unemployment Insurance | \$ - | \$ 1,000 | \$ 1,000 | |
| 463100 - District Employee Benefits | \$ 57,849 | \$ 62,360 | \$ 66,725 | 7% inflation |
| 512100 - Clothing & Uniforms | \$ 235 | \$ 500 | \$ 1,000 | Admin staff apparel |
| 515600 - Household Expense | | | | |
| 515601 - Recology | \$ 11,850 | \$ 13,000 | \$ 13,650 | 5% inflation increase |
| 515602 - Janitorial Supplies | \$ 3,659 | \$ 7,000 | \$ 7,350 | 5% inflation increase |
| 515603 - Paper Products | | \$ - | \$ - | |
| 515604 - Cleaning Chemical | | \$ - | \$ - | |
| 515605 - Cleaning Company | \$ 2,700 | \$ 2,850 | \$ 3,000 | 50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% |
| 515606 - Bins | | \$ - | \$ - | |
| 515600 - Household Expense - Other | | \$ - | \$ - | |
| Total 515600 - Household Expense | \$ 18,209 | \$ 22,850 | \$ 24,000 | |
| 519300 - Office Expense | | | | |
| 519301 - Outside Printing & Copy Serv | \$ 13,552 | \$ 15,000 | \$ 15,750 | 5% increase |
| 519302 - Paper Products Expense | | \$ - | \$ - | |
| 519303 - General Office Supplies | \$ 3,296 | \$ 4,000 | \$ 4,200 | 5% inflation increase |
| 519304 - Advertising/Recruiting | \$ 8,108 | \$ 2,500 | \$ 3,125 | 5% inflation increase + 500 social media |
| 519305 - Postage & Mailing Expense | \$ 6,482 | \$ 6,000 | \$ 6,300 | 5% inflation increase |
| 519306 - Office Water Expense | | \$ - | \$ - | |
| 519307 - Other Office Expense | \$ 21,540 | \$ 18,500 | \$ 22,425 | 5% inflation increase (QB costs 5400 per year will move to QB online + 3K to r |
| 519308 - Credit card/ACH fee | \$ 29,939 | \$ 35,000 | \$ 36,750 | 5% inflation increase |
| 519309 - Payroll service fees | \$ 26,114 | \$ 25,000 | \$ 26,250 | 5% inflation increase |
| 519300 - Office Expense - Other | | \$ 10,000 | \$ 10,000 | Digitalizing documents and destruction of boxes |
| Total 519300 - Office Expense | \$ 109,031 | \$ 106,000 | \$ 124,800 | |
| 533100 - Memberships | \$ 12,328 | \$ 10,243 | \$ 20,755 | 5% inflation increase + 5-20K per year for recrnl replacement |
| 542300 - Maintenance-Equipment | \$ 3,373 | \$ 3,500 | \$ 3,675 | 5% inflation increase |
| 545900 - Maintenance-Facilities & Imprv | | | | |
| 545901 - Lumber & Carpentry Expense | | \$ - | \$ - | |
| 545902 - Plumbing & Piping | \$ 3,017 | \$ 22,500 | \$ 23,625 | 5% inflation increase |
| 545903 - Paint, Solvents & Chemicals | | \$ 1,000 | \$ 1,050 | 5% inflation increase |
| 545904 - Pool Supplies | | \$ - | \$ - | |
| 545905 - Locks & Security System | \$ 3,351 | \$ 1,500 | \$ 1,575 | 5% inflation increase |
| 545906 - Signage Expense | \$ 1,322 | \$ 450 | \$ 473 | 5% inflation increase |
| 545907 - General Electrical Expense | \$ 1,029 | \$ 1,500 | \$ 6,575 | 5K - upgrade Admin office electrical |
| 545908 - Motor, Pump & Generator | | \$ - | \$ - | |
| 545909 - Other General Maintenance | \$ 5,146 | \$ 10,000 | \$ 10,500 | 5% inflation increase |
| 545910 - Waters Systems Maintenance | | \$ - | \$ - | |
| 545911 - Landscape/Garden Expense | \$ 1,395 | \$ 1,500 | \$ 1,575 | 5% inflation increase |
| 545912 - Vehicle Expense | \$ 4,695 | \$ 5,000 | \$ 5,250 | 5% inflation increase |
| 545913 - Ground/Facility Improvements | \$ 1,945 | \$ 7,500 | \$ 7,875 | 5% inflation increase |
| 545900 - Maintenance-Facilities & Imprv - Other | | \$ 7,500 | \$ 11,875 | 4K break room improvement |
| Total 545900 - Maintenance-Facilities & Imprv | \$ 21,901 | \$ 58,450 | \$ 70,373 | |
| 563800 - Utility Expense | | | | |
| 563801 - P G & E | \$ 38,146 | \$ 32,000 | \$ 32,400 | 20% inflation increase (EEC 5, ASP 35, Other 35, Seasonal 5, rental 5, Pool 15 |
| 563802 - Water | \$ 3,581 | \$ 3,000 | \$ 3,600 | 20% inflation increase |
| 563803 - Sewer Fees | \$ 10,070 | \$ 12,500 | \$ 13,125 | 5% inflation increase |
| 563800 - Utility Expense - Other | | \$ - | \$ - | |
| Total 563800 - Utility Expense | \$ 51,797 | \$ 47,500 | \$ 49,125 | |
| 572200 - Employee Expense Reimb | | \$ - | \$ - | |
| 585600 - Contract Expenses | | | | |
| 585601 - Audit Fees | \$ 15,146 | \$ 14,500 | \$ 15,225 | 5% inflation increase |
| 585602 - Bank Admin Fee | | \$ - | \$ - | |
| 585603 - Legal fees | \$ 24,208 | \$ 25,000 | \$ 58,250 | 12K Foundation + 20K additional |
| 585604 - Consultants | \$ 97,575 | \$ 15,000 | \$ 47,750 | Consultants + GM July & Aug |
| 585600 - Contract Expenses - Other | | \$ - | \$ 42,500 | Recruiter |
| Total 585600 - Contract Expenses | \$ 136,929 | \$ 54,500 | \$ 163,725 | |
| 596600 - Program Specific Expenses | | | | |
| 596601 - Buses-ASP | | \$ - | \$ - | |
| 596602 - Spec Act-ASP | | \$ - | \$ - | |
| 596603 - Snacks-ASP | | \$ - | \$ - | |
| 596604 - Supplies-ASP | | \$ - | \$ - | |
| 596605 - Awards | | \$ - | \$ - | |
| 596606 - Concession Purchases | | \$ - | \$ - | |

| | | | | |
|---|---------------------|---------------------|---------------------|--|
| 596607 - Misc Exp-POOL | | \$ - | \$ - | |
| 596608 - Misc Exp-ASP | | \$ - | \$ - | |
| 596609 - Misc Exp-EEP | | \$ - | \$ 10,000 | Election fee |
| 596610 - Misc Exp-OFFICE | \$ 1,458 | \$ 1,000 | \$ 6,050 | 5K Recnroll transfer 5% inflation increase |
| 596611 - Misc Exp-OTHER | \$ 4,700 | \$ 3,000 | \$ 4,000 | |
| 596612 - Special Events | | \$ - | \$ - | |
| 596613 - Conferences/Seminars | \$ 2,678 | \$ 5,500 | \$ 5,000 | GM - 3K, AGM 2K |
| 596614 - Pool Supplies | | \$ - | \$ - | |
| 596615 - Sport League | | \$ - | \$ - | |
| 596616 - Incrowd Rent | | \$ - | \$ - | |
| 596617 - Seasonal Programs | | \$ - | \$ - | |
| 596618 - Supplies-EEP | | \$ - | \$ - | |
| 596619 - Snacks-EEP | | \$ - | \$ - | |
| 596620 - Spec Act-EEP | | \$ - | \$ - | |
| 596621 - EEC supplies | | \$ - | \$ - | |
| 596622 - EEC Snacks | | \$ - | \$ - | |
| 596623 - EEC Special Activities | | \$ - | \$ - | |
| 596624 - EEC Misc | | \$ - | \$ - | |
| 596625 - POOL SNACK SHACK | | \$ - | \$ - | |
| 596626 - MISC EXP-SWIM TEAM | | \$ - | \$ - | |
| 596627 - Staff Development | | \$ - | \$ 1,500 | Departmental Staff development |
| 596628 - Training & Certification | | \$ - | \$ 1,000 | Quickbooks online training |
| 596600 - Program Specific Expenses - Other | | \$ - | \$ - | |
| Total 596600 - Program Specific Expenses | \$ 8,837 | \$ 9,500 | \$ 27,550 | |
| 6331 - Bond Interest Expense | | \$ - | \$ - | |
| 6332 - Bond Principal exp | | \$ - | \$ - | |
| 671200 - Telephone Service Charges | \$ 3,490 | \$ 5,000 | \$ 5,250 | 5% inflation increase |
| 673100 - Insurance | | | | |
| 673101 - CAPRI-WORKERS COMP | \$ 9,036 | \$ 8,000 | \$ 9,200 | 15% inflation increase |
| 673102 - CAPRI-GEN INS | \$ 111,705 | \$ 117,000 | \$ 122,850 | 5% inflation increase |
| 673100 - Insurance - Other | | \$ - | \$ - | |
| Total 673100 - Insurance | \$ 120,741 | \$ 125,000 | \$ 132,050 | |
| 7211 - Fixed Assets-Structures/Improve | | | | |
| 721100 - Fixed Assets-Structures/Improve - Other | | \$ 250,000 | \$ 175,000 | Placeholder for landslide remediation 150K landslides + 20K Admin Office upg |
| 721101 - Construction in Progress | \$ 167,277 | \$ 125,000 | \$ - | |
| 721102 - Fixed Assets-Not Capitalized | | \$ - | \$ - | |
| Total 7211 - Fixed Assets-Structures/Improve | \$ 167,277 | \$ 375,000 | \$ 175,000 | |
| 7311 - Fixed Assets-Equipment | | | | |
| 731100 - Fixed Assets-Equipment - Other | | \$ 10,000 | \$ 8,250 | computer upgrades (2.5K, tv + fitness room upgrade (5K)+ 750 poster printe |
| 731101 - Equip-Not Capitalized | \$ 8,237 | \$ 8,000 | \$ 8,000 | Placeholder for unexpected - similar range as previous years |
| Total 7311 - Fixed Assets-Equipment | \$ 8,237 | \$ 18,000 | \$ 16,250 | |
| Total Expense | \$ 1,175,726 | \$ 1,456,411 | \$ 1,416,727 | |
| Net Income | \$ (123,313) | \$ (256,249) | \$ (378,497) | |

POOL

| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 | 23-25 NOTES | 23-24 NOTES |
|---|--------------------|--------------------|---------------------|---|---|
| Income | | | | | |
| 102100 - Property Taxes | | \$ - | \$ - | | |
| 152100 - Interest Earned | | \$ - | \$ - | | |
| 187100 - State Aid | | \$ - | \$ - | | |
| 1982 - All Other Local Gov Rev | | \$ - | \$ - | | |
| 1997 - Capital Grants & Combs | | \$ - | \$ - | | |
| 232100 - Park & Recreation Fees | | | | | |
| 232101 - Refunds - Fees | \$ (12,412) | \$ (12,020) | \$ (12,020) | 50% of 2023/4 | Reduction in closures and refunds (influenced by improved maintenance practices - outside contract, following calendar, etc.) |
| 232102 - Bounced Checks - Fees | \$ (1,445) | \$ (250) | \$ (1,000) | | |
| 232103 - Park & Recreation Fees - Other | \$ 512,854 | \$ 475,000 | \$ 550,000 | Roughly 5% increase: i: increased Fees of August 2023 (group lessons by 1.5%), New Pool Attraction, Halley teaching more lessons, increased Weekend Lessons (4 instructors on weekends compared to 2 as an example) | |
| Total 232100 - Park & Recreation Fees | \$ 498,997 | \$ 472,730 | \$ 543,000 | | |
| 264000 - State-Owned Cas | | \$ - | \$ - | | |
| 265000 - Miscellaneous Revenue | | \$ 300 | \$ - | | \$3 for each swim team member for a swim cap, collected as part of swim team dues and charged to Swim team when spent. |
| Total Income | \$ 498,768 | \$ 473,050 | \$ 543,000 | | |
| Expenses | | | | | |
| 411100 - Permanent Salaries | \$ 63,101 | \$ 79,087 | \$ 74,848 | Depending on who we hire - pto rate to 10 months | |
| 411101 - Temporary Dist of Class | \$ 3,000 | \$ - | \$ - | | |
| 418100 - Extra Help Hours - Reg Pay | | \$ - | \$ - | | |
| 418101 - Office Wages | | \$ - | \$ - | | |
| 418102 - Pool Wages | \$ 303,177 | \$ 263,050 | \$ 305,138 | Increased by ~16% (no Swim Coach, Aquatics Coordinator, Halley (Private Lessons and Water Exercise) plus Swim Lesson and Lifeguarding Staff. No increase other than # of staff. | |
| 418103 - Maintenance Wages | | \$ - | \$ - | | |
| 418104 - Superintend Wages | | \$ - | \$ - | | |
| 419000 - Program Expenses | | \$ - | \$ - | | |
| 419107 - ASP/Camp Wages | | \$ - | \$ - | | |
| 419108 - EEC Wages | | \$ - | \$ - | | |
| 419109 - Program Specialist-GainTeam | | \$ - | \$ - | | |
| 419110 - Vacation Expenses | | \$ - | \$ - | | |
| 419111 - ASP/Camp Contractors | | \$ - | \$ - | | |
| 419112 - EEC Contractors | | \$ - | \$ - | | |
| 431100 - Social Security | \$ 22,874 | \$ 21,212 | \$ 23,670 | | |
| 431200 - Medicare Contribution | \$ 5,349 | \$ 4,960 | \$ 5,586 | | |
| 463100 - Unemployment Insurance | | \$ - | \$ - | | |
| 463100 - District Employee Benefits | \$ 30,058 | \$ 27,360 | \$ 29,275 | 7% Increase | + \$2360 as per budget approval |
| 432100 - Overtime & Overtime | \$ 3,796 | \$ 3,000 | \$ 3,150 | 5% Increase | |
| 510000 - Household Expenses | | | | | |
| 510601 - Pesticide | | \$ - | \$ - | | |
| 510602 - Janitorial Supplies | \$ 1,828 | \$ 500 | \$ 1,800 | Over budget this year. Inflation. | |
| 510603 - Paper Products | | \$ - | \$ - | | |
| 510604 - Cleaning Chemical | | \$ - | \$ - | | |
| 510605 - Cleaning Company | \$ 9,000 | \$ 9,500 | \$ 9,500.00 | 50000 - ASP-30%, EEC-4 \$47,500 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4% | |
| 510606 - Misc | | \$ - | \$ - | | |
| 510608 - Household Expense - Other | | \$ - | \$ - | | |
| Total 510600 - Household Expense | \$ 10,828 | \$ 10,000 | \$ 11,300 | | |
| 519000 - Office Expenses | | | | | |
| 519201 - Outside Printing & Copy Serv | \$ 138 | \$ 500 | \$ 500 | Shmage and flyers- also use for printing punch cards if necessary. | |
| 519202 - Paper Products Expense | | \$ - | \$ - | | |
| 519203 - General Office Supplies | \$ 229 | \$ 750 | \$ 788 | | |
| 519204 - Advertising/Recruiting | \$ 1,208 | \$ - | \$ 1,000 | additional \$500 for social media sponsors | |
| 519205 - Postage & Mailing Expenses | | \$ - | \$ - | | |
| 519206 - Office Misc Expense | | \$ - | \$ - | | |
| 519207 - Other Office Expense | \$ 216 | \$ - | \$ - | | |
| 519208 - Credit cardACH fee | | \$ - | \$ - | | |
| 519209 - Payroll service fees | | \$ - | \$ - | | |
| 519209 - Office Expenses - Other | | \$ - | \$ - | | |
| Total 519200 - Office Expense | \$ 1,791 | \$ 1,250 | \$ 2,288 | | |
| 532100 - Memberships | \$ 45 | \$ 500 | \$ 2100 | 1300 DMC Environmental Hazardous storage fee + Sup memberships | |
| 542000 - Maintenance Equipment | \$ 10,735 | \$ 9,000 | \$ 15,000.00 | known service contract 3,555 per year, now heaters get PM twice per year as recommended + 5K other maintenance | |
| 549000 - Maintenance Facilities & Impr | | | | | |
| 549001 - Lumber & Carpentry Expense | | \$ - | \$ - | | |
| 549002 - Plumbing & Piping | \$ 100 | \$ - | \$ - | | |
| 549003 - Paint, Solvents & Chemicals | \$ 27,959 | \$ 23,000 | \$ 25,300 | 10% Increase | Increase in cost of Chlorine |
| 549004 - Pool Supplies | \$ 1,607 | \$ - | \$ 2,000 | | Pool Maintenance e.g. tiles, lights etc |
| 549005 - Locks & Security System | \$ 12 | \$ - | \$ - | | |
| 549006 - Signage Expense | | \$ - | \$ - | | |
| 549007 - General Electrical Expense | \$ 525 | \$ - | \$ 2,500 | New wiring for lighting and outlets on back fence - + 2 more lights - currently doesn't work | |
| 549008 - Motor, Pump & Generator | | \$ - | \$ 8,000 | New Pump | |
| 549009 - Other General Maintenance | \$ 166 | \$ - | \$ 2,000 | Other General maintenance or breakages | |
| 549010 - Winers Systems Maintenance | | \$ - | \$ - | | |
| 549011 - Landscaping/Garden Expense | | \$ - | \$ - | | |
| 549012 - Vehicle Expense | \$ 9 | \$ - | \$ - | | |
| 549013 - Ground/Facility Improvements | \$ 527 | \$ - | \$ - | | |
| 549000 - Maintenance Facilities & Impr - Other | | \$ - | \$ - | | |
| Total 549000 - Maintenance Facilities & Impr | \$ 30,904 | \$ 23,000 | \$ 39,800 | | |
| 563000 - Utility Expenses | | | | | |
| 563001 - P-G & E | \$ 82,263 | \$ 65,000 | \$ 82,200 | 25% increase due to increase in Cost of Gas | |
| 563002 - Water | \$ 7,821 | \$ 6,000 | \$ 9,000 | increase in water + need to replace more often due to Total dissolved solids | |
| 563003 - Sewer Fees | | \$ - | \$ - | | |
| 563004 - Utility Expenses - Other | | \$ - | \$ - | | |
| Total 563000 - Utility Expenses | \$ 90,184 | \$ 71,000 | \$ 90,200 | | |
| 572000 - Employee Expense Reimb | | | | | |
| 586000 - Contract Expenses | | | | | |
| 586001 - Audit Fees | | \$ - | \$ - | | |
| 586002 - Bank Admin Fee | | \$ - | \$ - | | |
| 586003 - Legal Fees | | \$ - | \$ - | | |
| 586004 - Commissions | | \$ - | \$ - | | |
| 586008 - Contract Expenses - Other | | \$ - | \$ - | | |
| Total 586000 - Contract Expenses | \$ - | \$ - | \$ - | | |
| 590000 - Program Specific Expenses | | | | | |
| 590001 - Buies-ASP | | \$ - | \$ - | | |
| 590002 - Spec Act-ASP | | \$ - | \$ - | | |
| 590003 - Supplies-ASP | | \$ - | \$ - | | |
| 590004 - Supplies-ASP | | \$ - | \$ - | | |
| 590005 - Awards | | \$ - | \$ - | | |
| 590006 - Construction Purchases | | \$ - | \$ - | | |
| 590007 - Misc Exp-POOL | \$ 1,435 | \$ 1,500 | \$ 1,575 | 5% increase | Staff morale |
| 590008 - Misc Exp-ASP | | \$ - | \$ - | | |
| 590009 - Misc Exp-EEP | | \$ - | \$ - | | |
| 590010 - Misc Exp-OFFICE | | \$ - | \$ - | | |
| 590011 - Misc Exp-OTHER | | \$ - | \$ - | | |
| 590012 - Special Events | \$ 596 | \$ 400 | \$ 750 | Increased to allow for Underwater Egg Hunt, Summer Event | |
| 590013 - Conferences/Seminars | \$ 2,478 | \$ 3,300 | \$ 2,500 | Supervisor & Coordinator | |
| 590014 - Pool Supplies | \$ 7,446 | \$ 4,500 | \$ 4,950 | Increased by 10% ish. R General Supplies for Safety/Lifeguarding Classes - Learning supplies + Pool toys | |
| 590015 - Sport Leases | | \$ - | \$ - | | |
| 590016 - Increased Rent | | \$ - | \$ - | | |
| 590017 - Seasonal Programs | | \$ - | \$ - | | |
| 590018 - Supplies-EEP | | \$ - | \$ - | | |
| 590019 - Supplies-EEP | | \$ - | \$ - | | |
| 590020 - Spec Act-EEP | | \$ - | \$ - | | |
| 590021 - EEC supplies | | \$ - | \$ - | | |
| 590022 - EEC Snacks | | \$ - | \$ - | | |
| 590023 - EEC Special Activities | | \$ - | \$ - | | |
| 590024 - EEC Misc | | \$ - | \$ - | | |
| 590025 - POOL SNACK SNACK | | \$ - | \$ 3,000 | Snacks at 250 per month - comes back a revenue | |
| 590026 - MSC EXP-SNM TEAM | \$ 7,556 | \$ 3,300 | \$ 8,000 | 4K swim meets req. 4K 300 for caps and 3000 for team supplies - Team Unify software | |
| 590027 - Staff Development | | \$ - | \$ 1,500 | | |
| 590028 - Training & Certification | | \$ - | \$ 500 | | |
| 590000 - Program Specific Expenses - Other | | \$ - | \$ - | | |
| Total 590000 - Program Specific Expenses | \$ 19,509 | \$ 13,200 | \$ 22,775 | | |
| 6331 - Bond Interest Expense | | \$ - | \$ - | | |
| 6332 - Bond Principal exp | | \$ - | \$ - | | |
| 671200 - Telephone Service Charges | | \$ - | \$ - | | |
| 673100 - Insurance | | | | | |
| 673101 - CAPS-WORKERS COMP | \$ 6,187 | \$ 13,000 | \$ 13,000 | 36% allocation | |
| 673102 - CAPS-GEN INS | | \$ - | \$ - | | |
| 673103 - Insurance - Other | | \$ - | \$ - | | |
| Total 673100 - Insurance | \$ 6,187 | \$ 13,000 | \$ 13,000 | | |
| 7211 - Fixed Assets-Structures/Improve | | | | | |
| 721100 - Fixed Assets-Structures/Improve - Other | | \$ - | \$ 13,000 | | |
| 721101 - Construction in Progress | \$ 12,152 | \$ - | \$ - | | |
| 721102 - Fixed Assets-Not Capitalized | | \$ - | \$ 30,000 | Pool Remodel | |
| Total 7211 - Fixed Assets-Structures/Improve | \$ 12,152 | \$ 13,000 | \$ 30,000 | | |
| 7211 - Fixed Assets-Equipment | | | | | |
| 721100 - Fixed Assets-Equipment - Other | | \$ - | \$ - | | |
| 721101 - Equip-Not Capitalized | | \$ - | \$ - | | |
| Total 7211 - Fixed Assets-Equipment | \$ - | \$ - | \$ - | | |
| Total Expenses | \$ 613,730 | \$ 552,620 | \$ 670,007 | | |
| Net Income | \$ (14,962) | \$ (79,570) | \$ (127,007) | | |

RENTALS

| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 |
|--|------------------|-------------------|-------------------|
| Income | | | |
| 102100 - Property Taxes | | \$ - | \$ - |
| 152100 - Interest Earned | | \$ - | \$ - |
| 187100 - State Aid | | \$ - | \$ - |
| 1992 - All Other Local Govt Rev | | \$ - | \$ - |
| 1997 - Capital Grants & Contribs | | \$ - | \$ - |
| 232100 - Park & Recreation Fees | | \$ - | \$ - |
| 232101 - Refunds - Fees | \$ (12,121) | \$ (15,000) | \$ (15,000) |
| 232102 - Bounced Checks-Fees | | \$ - | \$ - |
| 232100 - Park & Recreation Fees - Other | \$ 108,369 | \$ 110,000 | \$ 121,500 |
| Total 232100 - Park & Recreation Fees | \$ 96,248 | \$ 95,000 | \$ 106,500 |
| 25500 - Other Income | | \$ - | \$ - |
| 25500 - Miscellaneous Revenue | | \$ - | \$ - |
| Total Income | \$ 96,248 | \$ 95,000 | \$ 106,500 |
| Cost of Goods Sold | | | |
| 0000 - Cost of Goods Sold | | \$ - | \$ - |
| 0000 - Other | | \$ - | \$ - |
| Gross Profit | \$ 96,248 | \$ 95,000 | \$ 106,500 |
| Expense | | | |
| 411100 - Permanent Salaries | | \$ - | \$ - |
| 411101 - Temporary Out of Class | | \$ - | \$ - |
| 416100 - Extra Help Hours - Reg Pay | | \$ - | \$ - |
| 416101 - Office Wages | | \$ - | \$ - |
| 416102 - Pool Wages | | \$ - | \$ - |
| 416103 - Maintenance Wages | | \$ - | \$ - |
| 416104 - Supervision Wages | \$ 42,384 | \$ 40,000 | \$ 41,800 |
| 416105 - Program Specialist | | \$ - | \$ - |
| 416107 - ASP/Camp Wages | | \$ - | \$ - |
| 416108 - EEC Wages | | \$ - | \$ - |
| 416109 - Program Specialist-SwimTeam | | \$ - | \$ - |
| 416110 - Vacation Expense | | \$ - | \$ - |
| 416111 - ASP/Camp Contractors | | \$ - | \$ - |
| 416112 - EEC Contractors | | \$ - | \$ - |
| 431100 - Social Security | \$ 2,621 | \$ 2,480 | \$ 2,592 |
| 431200 - Medicare Contribution | \$ 613 | \$ 580 | \$ 606 |
| 445100 - Unemployment Insurance | | \$ - | \$ - |
| 463100 - District Employee Benefits | \$ 220 | \$ 6,305 | \$ 6,746 |
| 512100 - Clothing & Uniforms | | \$ - | \$ - |
| 515600 - Household Expense | | \$ - | \$ - |
| 515601 - Recology | | \$ - | \$ - |
| 515602 - Janitorial Supplies | | \$ - | \$ - |
| 515603 - Paper Products | | \$ - | \$ - |
| 515604 - Cleaning Chemical | | \$ - | \$ - |
| 515605 - Cleaning Company | \$ 1,800 | \$ 1,900 | \$ 2,000 |
| 515606 - Bins | | \$ - | \$ - |
| 515600 - Household Expense - Other | | \$ - | \$ - |
| Total 515600 - Household Expense | \$ 1,800 | \$ 1,900 | \$ 2,000 |
| 519300 - Office Expense | | \$ - | \$ - |
| 519301 - Outside Printing & Copy Serv | | \$ - | \$ - |
| 519302 - Paper Products Expense | | \$ - | \$ - |
| 519303 - General Office Supplies | \$ 132 | \$ - | \$ 250 |
| 519304 - Advertising/Recruiting | \$ 196 | \$ - | \$ 250 |
| 519305 - Postage & Mailing Expense | | \$ - | \$ - |
| 519306 - Office Water Expense | | \$ - | \$ - |
| 519307 - Other Office Expense | \$ 90 | \$ - | \$ 250 |
| 519308 - Credit card/ACH fee | | \$ - | \$ - |
| 519309 - Payroll service fees | | \$ - | \$ - |
| 519300 - Office Expense - Other | | \$ - | \$ - |
| Total 519300 - Office Expense | \$ 418 | \$ - | \$ 750 |
| 531100 - Memberships | | \$ 350 | \$ - |
| 542300 - Maintenance-Equipment | | \$ - | \$ - |
| 545900 - Maintenance-Facilities & Imprv | | \$ - | \$ - |
| 545901 - Lumber & Carpentry Expense | | \$ - | \$ - |
| 545902 - Plumbing & Piping | | \$ - | \$ - |
| 545903 - Paint, Solvents & Chemicals | | \$ - | \$ - |
| 545904 - Pool Supplies | | \$ - | \$ - |
| 545905 - Locks & Security System | \$ 123 | \$ - | \$ - |
| 545906 - Signage Expense | | \$ - | \$ - |
| 545907 - General Electrical Expense | | \$ - | \$ - |
| 545908 - Motor, Pump & Generator | | \$ - | \$ - |
| 545909 - Other General Maintenance | | \$ - | \$ - |
| 545910 - Waters Systems Maintenance | | \$ - | \$ - |
| 545911 - Landscape/Garden Expense | | \$ - | \$ - |
| 545912 - Vehicle Expense | | \$ - | \$ - |
| 545913 - Ground/Facility Improvements | | \$ - | \$ - |
| 545900 - Maintenance-Facilities & Imprv - Other | | \$ - | \$ - |
| Total 545900 - Maintenance-Facilities & Imprv | \$ 123 | \$ - | \$ - |
| 563800 - Utility Expense | | \$ - | \$ - |
| 563801 - P G & E | | \$ - | \$ - |
| 563802 - Water | | \$ - | \$ - |
| 563803 - Sewer Fees | | \$ - | \$ - |
| 563800 - Utility Expense - Other | | \$ - | \$ - |
| Total 563800 - Utility Expense | \$ - | \$ - | \$ - |
| 572200 - Employee Expense Reimb | | \$ - | \$ - |
| 585600 - Contract Expenses | | \$ - | \$ - |
| 585601 - Audit Fees | | \$ - | \$ - |
| 585602 - Bank Admin Fee | | \$ - | \$ - |
| 585603 - Legal fees | | \$ - | \$ - |
| 585604 - Consultants | | \$ - | \$ - |
| 585600 - Contract Expenses - Other | | \$ - | \$ - |
| Total 585600 - Contract Expenses | \$ - | \$ - | \$ - |
| 596600 - Program Specific Expenses | | \$ - | \$ - |
| 596601 - Buses-ASP | | \$ - | \$ - |
| 596602 - Spec Act-ASP | | \$ - | \$ - |
| 596603 - Snacks-ASP | | \$ - | \$ - |
| 596604 - Supplies-ASP | | \$ - | \$ - |
| 596605 - Awards | | \$ - | \$ - |
| 596606 - Concession Purchases | | \$ - | \$ - |
| 596607 - Misc Exp-POOL | | \$ - | \$ - |
| 596608 - Misc Exp-ASP | | \$ - | \$ - |
| 596609 - Misc Exp-EEP | | \$ - | \$ - |
| 596610 - Misc Exp-OFFICE | | \$ - | \$ - |
| 596611 - Misc Exp-OTHER | | \$ - | \$ - |
| 596612 - Special Events | | \$ - | \$ - |
| 596613 - Conferences/Seminars | | \$ - | \$ - |
| 596614 - Pool Supplies | | \$ - | \$ - |
| 596615 - Sport League | | \$ - | \$ - |
| 596616 - Incrowd Rent | | \$ - | \$ - |
| 596617 - Seasonal Programs | | \$ - | \$ - |
| 596618 - Supplies-EEP | | \$ - | \$ - |
| 596619 - Snacks-EEP | | \$ - | \$ - |
| 596620 - Spec Act-EEP | | \$ - | \$ - |
| 596621 - EEC supplies | | \$ - | \$ - |
| 596622 - EEC Snacks | | \$ - | \$ - |
| 596623 - EEC Special Activities | | \$ - | \$ - |

24-25 NOTES

23-24 NOTES

4.5% increase

+ \$1180 as per budget approval 7% increase

5125

50000 - ASP-30%, EEC-40%, pool-20%, other-6%, rental-4%

??????

| | | | | |
|---|------------------|------------------|------------------|-------------|
| 59624 - EEC Misc | | \$ - | \$ - | \$ - |
| 59625 - POOL SNACK SHACK | | \$ - | \$ - | \$ - |
| 59626 - MISC EXP-SWIM TEAM | | \$ - | \$ - | \$ - |
| 59627 - Staff Development | | \$ - | \$ - | \$ - |
| 59628 - Training & Certification | | \$ - | \$ - | \$ - |
| 59660 - Program Specific Expenses - Other | | \$ - | \$ - | \$ - |
| Total 59660 - Program Specific Expenses | | \$ - | \$ - | \$ - |
| 6331 - Bond Interest Expense | | \$ - | \$ - | \$ - |
| 6332 - Bond Principal exp | | \$ - | \$ - | \$ - |
| 671200 - Telephone Service Charges | | \$ - | \$ - | \$ - |
| 673100 - Insurance | | | | |
| 673101 - CAPRI-WORKERS COMP | \$ 324 | \$ 736 | \$ 788 | |
| 673102 - CAPRI-GEN INS | | \$ - | \$ - | |
| 673100 - Insurance - Other | | \$ - | \$ - | |
| Total 673100 - Insurance | \$ 324 | \$ 736 | \$ 788 | |
| 7211 - Fixed Assets-Structures/Improve | | | | |
| 721100 - Fixed Assets-Structures/Improve - Other | | \$ - | \$ - | |
| 721101 - Construction in Progress | | \$ - | \$ - | |
| 721102 - Fixed Assets-Not Capitalized | | \$ - | \$ 1,000 | |
| Total 7211 - Fixed Assets-Structures/Improve | \$ - | \$ - | \$ 1,000 | |
| 7311 - Fixed Assets-Equipment | | | | |
| 731100 - Fixed Assets-Equipment - Other | | \$ - | \$ - | |
| 731101 - Equip-Not Capitalized | | \$ - | \$ - | |
| Total 7311 - Fixed Assets-Equipment | \$ - | \$ - | \$ - | |
| Total Expense | \$ 48,504 | \$ 52,351 | \$ 56,282 | |
| Net Income | \$ 47,744 | \$ 42,649 | \$ 50,218 | |

Chairs & tables

SEASONAL

| | CURRENT YTD | APPROVED FY 23-24 | PROPOSED FY 24-25 |
|--|-------------------|-------------------|-------------------|
| Income | | | |
| 102100 - Property Taxes | | \$ - | \$ - |
| 152100 - Interest Earned | | \$ - | \$ - |
| 187100 - State Aid | | \$ - | \$ - |
| 1992 - All Other Local Govt Rev | | \$ - | \$ - |
| 1997 - Capital Grants & Contrb | | \$ - | \$ - |
| 232100 - Park & Recreation Fees | | \$ - | \$ - |
| 232101 - Refunds - Fees | \$ (13,215) | \$ (17,000) | \$ (17,000) |
| 232102 - Bounced Checks-Fees | \$ (20) | \$ - | \$ - |
| 232100 - Park & Recreation Fees - Other | \$ 129,262 | \$ 185,000 | \$ 185,000 |
| Total 232100 - Park & Recreation Fees | \$ 116,027 | \$ 168,000 | \$ 168,000 |
| 264200 - State-Dated Cks | | \$ - | \$ - |
| 265800 - Miscellaneous Revenue | | \$ - | \$ - |
| Total Income | \$ 116,027 | \$ 168,000 | \$ 168,000 |
| Less of Special Dist | | \$ - | \$ - |
| Less of Special Dist | | \$ - | \$ - |
| Total (Cont) | | \$ - | \$ - |
| Gross Profit | \$ 116,027 | \$ 168,000 | \$ 168,000 |
| Expense | | | |
| 411100 - Permanent Salaries | | \$ - | \$ - |
| 411101 - Temporary Out of Class | | \$ - | \$ - |
| 416100 - Extra Help Hours - Reg Pay | | \$ - | \$ - |
| 416101 - Office Wages | | \$ - | \$ - |
| 416102 - Pool Wages | | \$ - | \$ - |
| 416103 - Maintenance Wages | | \$ - | \$ - |
| 416104 - Supervision Wages | \$ 18,324 | \$ 21,000 | \$ 21,945 |
| 416105 - Program Specialist | \$ 60,055 | \$ 88,000 | \$ 88,000 |
| Total | \$ 78,379 | \$ 109,000 | \$ 109,945 |
| 416107 - ASPI/Camp Wages | \$ 3,653 | \$ - | \$ - |
| 416108 - EEC Wages | | \$ - | \$ - |
| 416109 - Program Specialist-SwimTeam | | \$ - | \$ - |
| 416110 - Vacation Expense | | \$ - | \$ - |
| 416111 - ASPI/Camp Contractors | | \$ - | \$ - |
| 416112 - EEC Contractors | | \$ - | \$ - |
| 431100 - Social Security | \$ 1,366 | \$ 1,302 | \$ 1,361 |
| 431200 - Medicare Contribution | \$ 319 | \$ 305 | \$ 318 |
| 445100 - Unemployment Insurance | | \$ - | \$ - |
| 463100 - District Employee Benefits | \$ 155 | \$ 6,305 | \$ 6,746 |
| 512100 - Clothing & Uniforms | | \$ - | \$ - |
| 515600 - Household Expense | | \$ - | \$ - |
| 515601 - Recology | | \$ - | \$ - |
| 515602 - Janitorial Supplies | | \$ - | \$ - |
| 515603 - Paper Products | | \$ - | \$ - |
| 515604 - Cleaning Chemical | | \$ - | \$ - |
| 515605 - Cleaning Company | | \$ - | \$ - |
| 515606 - Bins | | \$ - | \$ - |
| 515600 - Household Expense - Other | | \$ - | \$ - |
| Total 515600 - Household Expense | \$ - | \$ - | \$ - |
| 519300 - Office Expense | | \$ - | \$ - |
| 519301 - Outside Printing & Copy Serv | | \$ - | \$ - |
| 519302 - Paper Products Expense | | \$ - | \$ - |
| 519303 - General Office Supplies | | \$ - | \$ - |
| 519304 - Advertising/Recruiting | \$ 196 | \$ - | \$ 500 |
| 519305 - Postage & Mailing Expense | | \$ - | \$ - |
| 519306 - Office Water Expense | | \$ - | \$ - |
| 519307 - Other Office Expense | \$ 525 | \$ - | \$ 500 |
| 519308 - Credit card/ACH fee | | \$ - | \$ - |
| 519309 - Payroll service fees | | \$ - | \$ - |
| 519300 - Office Expense - Other | | \$ - | \$ - |
| Total 519300 - Office Expense | \$ 721 | \$ - | \$ 1,000 |
| 531100 - Memberships | | \$ - | \$ - |
| 542300 - Maintenance-Equipment | | \$ - | \$ - |
| 545900 - Maintenance-Facilities & Imprv | | \$ - | \$ - |
| 545901 - Lumber & Carpentry Expense | | \$ - | \$ - |
| 545902 - Plumbing & Piping | | \$ - | \$ - |
| 545903 - Paint, Solvents & Chemicals | | \$ - | \$ - |
| 545904 - Pool Supplies | | \$ - | \$ - |
| 545905 - Locks & Security System | \$ 254 | \$ - | \$ - |
| 545906 - Signage Expense | | \$ - | \$ - |
| 545907 - General Electrical Expense | | \$ - | \$ - |
| 545908 - Motor, Pump & Generator | | \$ - | \$ - |
| 545909 - Other General Maintenance | \$ 109 | \$ - | \$ 250 |
| 545910 - Waters Systems Maintenance | | \$ - | \$ - |
| 545911 - Landscape/Garden Expense | | \$ - | \$ - |
| 545912 - Vehicle Expense | \$ 425 | \$ - | \$ 250 |
| 545913 - Ground/Facility Improvements | | \$ - | \$ 250 |
| 545900 - Maintenance-Facilities & Imprv - Other | | \$ - | \$ - |
| Total 545900 - Maintenance-Facilities & Imprv | \$ 789 | \$ - | \$ 500 |
| 563800 - Utility Expense | | \$ - | \$ - |
| 563801 - P G & E | | \$ - | \$ - |
| 563802 - Water | | \$ - | \$ - |
| 563803 - Sewer Fees | | \$ - | \$ - |
| 563800 - Utility Expense - Other | | \$ - | \$ - |
| Total 563800 - Utility Expense | \$ - | \$ - | \$ - |
| 572200 - Employee Expense Reimb | | \$ - | \$ - |
| 585600 - Contract Expenses | | \$ - | \$ - |
| 585601 - Audit Fees | | \$ - | \$ - |
| 585602 - Bank Admin Fee | | \$ - | \$ - |
| 585603 - Legal fees | | \$ - | \$ - |
| 585604 - Consultants | | \$ - | \$ - |
| 585600 - Contract Expenses - Other | | \$ - | \$ - |
| Total 585600 - Contract Expenses | \$ - | \$ - | \$ - |
| 596600 - Program Specific Expenses | | \$ - | \$ - |
| 596601 - Buses-ASP | | \$ - | \$ - |
| 596602 - Spec Act-ASP | | \$ - | \$ - |
| 596603 - Snacks-ASP | | \$ - | \$ - |
| 596604 - Supplies-ASP | | \$ - | \$ - |
| 596605 - Awards | | \$ - | \$ - |
| 596606 - Concession Purchases | | \$ - | \$ - |
| 596607 - Misc Exp-POOL | | \$ - | \$ - |
| 596608 - Misc Exp-ASP | | \$ - | \$ - |
| 596609 - Misc Exp-EEP | | \$ - | \$ - |
| 596610 - Misc Exp-OFFICE | | \$ - | \$ - |
| 596611 - Misc Exp-OTHER | \$ 285 | \$ - | \$ - |
| 596612 - Special Events | \$ 5,357 | \$ 7,000 | \$ 7,350 |
| 596613 - Conferences/Seminars | \$ - | \$ 1,000 | \$ 1,000 |
| 596614 - Pool Supplies | | \$ - | \$ - |
| 596615 - Sport League | \$ - | \$ 300 | \$ 300 |
| 596616 - Incrowd Rent | | \$ - | \$ - |
| 596617 - Seasonal Programs | \$ 300 | \$ 1,000 | \$ 1,050 |
| 596618 - Supplies-EEP | | \$ - | \$ - |
| 596619 - Snacks-EEP | | \$ - | \$ - |
| 596620 - Spec Act-EEP | | \$ - | \$ - |
| 596621 - EEC supplies | | \$ - | \$ - |
| 596622 - EEC Snacks | | \$ - | \$ - |
| 596623 - EEC Special Activities | | \$ - | \$ - |

24-25 NOTES

23-24 NOTES

4.5% Increase

+ \$1180 as per budget approval

6305

5% increase

| | | | |
|---|------------------|-------------------|-------------------|
| 59624 - EEC Misc | | \$ - | \$ - |
| 59625 - POOL SNACK SHACK | | \$ - | \$ - |
| 59626 - MISC EXP-SWIM TEAM | | \$ - | \$ - |
| 59627 - Staff Development | | \$ - | \$ - |
| 59628 - Training & Certification | | \$ - | \$ - |
| 59660 - Program Specific Expenses - Other | | \$ - | \$ - |
| Total 59660 - Program Specific Expenses | \$ 5,943 | \$ 9,300 | \$ 9,700 |
| 6331 - Bond Interest Expense | | \$ - | \$ - |
| 6332 - Bond Principal exp | | \$ - | \$ - |
| 671200 - Telephone Service Charges | | \$ - | \$ - |
| 673100 - Insurance | | | |
| 673101 - CAPRI-WORKERS COMP | \$ 192 | \$ 368 | \$ 386 |
| 673102 - CAPRI-GEN INS | | - | - |
| 673100 - Insurance - Other | | - | - |
| Total 673100 - Insurance | \$ 192 | \$ 368 | \$ 386 |
| 7211 - Fixed Assets-Structures/Improve | | | |
| 721100 - Fixed Assets-Structures/Improve - Other | | \$ - | \$ - |
| 721101 - Construction in Progress | | \$ - | \$ - |
| 721102 - Fixed Assets-Not Capitalized | | \$ - | \$ - |
| Total 7211 - Fixed Assets-Structures/Improve | \$ - | \$ - | \$ - |
| 7311 - Fixed Assets-Equipment | | | |
| 731100 - Fixed Assets-Equipment - Other | | \$ - | \$ - |
| 731101 - Equip-Not Capitalized | | \$ - | \$ - |
| Total 7311 - Fixed Assets-Equipment | \$ - | \$ - | \$ - |
| Total Expense | \$ 91,515 | \$ 126,580 | \$ 129,957 |
| Net Income | \$ 24,512 | \$ 41,421 | \$ 38,043 |