

Statement of Income, Expenditures and Fund Balance
Fiscal Year 2023-2024

	Final FY 23/24	Prelim FY 23/24	Final FY 22/23	Actual FY 22/23	Actual FY 21/22
****Fund Balance 06/30	\$ 618,580.83	\$ 618,580.83	\$ 381,584.26	\$ 1,370,485.26	\$ 1,389,832.05
TOTAL FUND BALANCE	\$ 618,580.83	\$ 618,580.83	\$ 381,584.26	\$ 1,370,485.26	\$ 1,389,832.05
PROPERTY TAX REVENUE					
91910100 Taxes--Secured Roll	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,316,805.92	\$ 1,067,638.00	\$ 1,239,433.96
91910200 Taxes--Unsecured Roll	\$ 44,500.00	\$ 44,500.00	\$ 44,710.81	\$ 41,800.00	\$ 42,859.11
91910300 Taxes--Supplemental	\$ 35,000.00	\$ 35,000.00	\$ 50,837.42	\$ 11,050.00	\$ 45,476.15
91910400 Taxes - Secured Delinquent	\$ 8,000.00	\$ 8,000.00	\$ 7,954.98	\$ 8,650.00	\$ 8,820.74
91910500 Taxes -Sup. Delinquent	\$ 3,100.00	\$ 3,100.00	\$ 3,039.97	\$ 1,550.00	\$ 1,579.73
91910600 Taxes--Unitary Delinquent	\$ 3,600.00	\$ 3,600.00	\$ 7,170.01	\$ 2,750.00	\$ 5,491.00
91912000 PROPERTY TAX Redemption	\$ 145.00	\$ 145.00	\$ 142.41	\$ 50.00	\$ 110.08
91913000 Taxes--PR UNS	\$ 400.00	\$ 400.00	\$ 475.38	\$ 400.00	\$ 900.00
91914000 Tax--Penalties	\$ 300.00	\$ 300.00	\$ 357.55	\$ 175.00	\$ 538.46
TOTAL	\$ 1,395,045.00	\$ 1,395,045.00	\$ 1,431,494.45	\$ 1,134,063.00	\$ 1,345,209.23
REVENUE					
94941000 Interest Income	\$ 5,000.00	\$ 5,000.00	\$ 55,597.89	\$ 5,000.00	\$ 10,052.26
94942900 Outdoor Rentals	\$ -	\$ -	\$ 600.00	\$ -	\$ 4,038.00
94945900 Vending Machines	\$ -	\$ -	\$ -	\$ -	\$ 419.00
OBJECT 94 TOTAL	\$ 5,000.00	\$ 5,000.00	\$ 56,197.89	\$ 5,000.00	\$ 14,509.26
95952200 Homeowners Property Subvention	\$ 7,777.00	\$ 7,777.00	\$ 10,180.62	\$ 8,000.00	\$ 10,485.16
95959504 Fiscal Relief SD	\$ -	\$ -	\$ -	\$ -	\$ 102,605.00
95959700 Federal Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ 792.00
OBJECT 95 TOTAL	\$ 7,777.00	\$ 7,777.00	\$ 10,180.62	\$ 8,000.00	\$ 113,882.16
96960300 Special Assesment Gibson Crossing	\$ 28,918.00	\$ 28,918.00	\$ 27,476.29	\$ 24,771.00	\$ 24,656.60
96964600 Recreation Services	\$ 323,494.00	\$ 184,574.00	\$ 140,944.01	\$ 140,794.00	\$ 123,164.24
96969900 Service Fees Other (SAFCA)	\$ 183,500.00	\$ 225,000.00	\$ 169,360.56	\$ 175,000.00	\$ 10,000.00
OBJECT 96 TOTAL	\$ 535,912.00	\$ 438,492.00	\$ 337,780.86	\$ 340,565.00	\$ 157,820.84
97979000 Unbudgeted Revenue	\$ 1,200.00	\$ 1,200.00	\$ 237,243.25	\$ 1,200.00	\$ 22,266.72
OBJECT 97 TOTAL	\$ 1,200.00	\$ 1,200.00	\$ 237,243.25	\$ 1,200.00	\$ 22,266.72
TOTAL REVENUE	\$ 549,889.00	\$ 452,469.00	\$ 641,402.62	\$ 354,765.00	\$ 308,478.98
TOTAL PROPERTY TAX & INCOME	\$ 1,944,934.00	\$ 1,847,514.00	\$ 2,072,897.07	\$ 1,488,828.00	\$ 1,653,688.21
TOTAL REVENUE & Fund Balance Transfer	\$ 2,563,514.83	\$ 2,466,094.83	\$ 2,454,481.33	\$ 2,859,313.26	\$ 3,043,520.26
EXPENDITURES					
Salaries and Employee Benefits	\$ 1,057,462.00	\$ 1,090,277.00	\$ 894,993.08	\$ 1,011,404.00	\$ 857,890.00
Services and Supplies	\$ 815,922.00	\$ 673,514.00	\$ 563,004.83	\$ 657,825.00	\$ 508,860.00
Capital Improvements	\$ 476,164.00	\$ 451,000.00	\$ 362,902.59	\$ 773,500.00	\$ 271,285.00
Contingencies	\$ 65,000.00	\$ 65,000.00	\$ 15,000.00	\$ 35,000.00	\$ 35,000.00
TOTAL EXPENDITURES	\$ 2,414,548.00	\$ 2,279,791.00	\$ 1,835,900.50	\$ 2,477,729.00	\$ 1,673,035.00
AVAILABLE FUND BALANCE - JUNE 30*	\$ 148,966.83	\$ 186,303.83	\$ 618,580.83	\$ 381,584.26	\$ 1,370,485.26

Actuals for previous year are projected for preliminary and final

Budget--FY 2023/2024
 Estimated Revenue/Expenditure Summary

Total Fund Balance 6-30-23 \$ 618,580.83

GL Acct.	<u>PROPERTY TAX</u>	<u>FY23/24</u>
91910100 Taxes--Secured Roll		\$ 1,300,000.00
91910200 Taxes--Unsecured Roll		\$ 44,500.00
91910300 Taxes--Supplemental		\$ 35,000.00
91910400 Taxes - Delinquent		\$ 8,000.00
91910500 Taxes - Delinquent		\$ 3,100.00
91910600 Taxes--Unitary		\$ 3,600.00
91912000 Property Tax Redemption		\$ 145.00
91913000 Taxes--PR UNS		\$ 400.00
91914000 Tax--Penalties		\$ 300.00
91919900 Taxes-Other		\$ -
	Total Tax Related Revenue	\$ 1,395,045.00

GL Acct.	<u>OTHER REVENUE</u>	<u>FY23/24</u>
94941000 Interest Income		\$ 5,000.00
95952200 Homeowners Property Subvention-HOPTER		\$ 7,777.00
96960300 Special Assessment		\$ 28,918.00
96964600 Outdoor Facility		\$ 24,415.00
96964600 Indoor Rentals		\$ 27,840.00
96964600 Youth Care Programs		\$ 26,000.00
96964600 Leisure Classes		\$ 144,798.00
96964600 Safety/Marketing Classes		\$ 1,500.00
96964600 Special Events		\$ 4,431.00
96964600 Youth /Adult Sports		\$ 17,010.00
96964600 Aquatics		\$ 49,750.00
96964600 Swim Team		\$ 27,400.00
96964600 Senior Activities		\$ 350.00
96969900 Safca		\$ 183,500.00
97979000 Misc.(Cal Card Incentive Program)		\$ 1,200.00
	Total Other Revenue	\$ 549,889.00

FUND BALANCE \$ 618,580.83

TOTAL TAX & OTHER REVENUE \$ 2,563,514.83

<u>EXPENDITURES</u>	<u>FY23/24</u>
1000 Board of Directors	\$ 21,885.00
1050 District Administrator	\$ 195,154.00
1100 Business and Financial	\$ 370,632.00
1200 Maintenance Division	\$ 675,906.00
1255 SAFCA	\$ 158,254.00
1300 Recreation	\$ 190,909.00
2100 Indoor Facility Rental	\$ 16,430.00
2150 Outdoor Rentals	\$ 22,100.00
2200 Youth Care	\$ 22,385.00
2300 Leisure Classes	\$ 108,042.00
2350 Safety/Marketing Classes	\$ 2,307.00
2400 Special Events	\$ 7,119.00
2500 Youth/Adult Sports	\$ 16,128.00
2600 Aquatics	\$ 74,585.00
2650 Swim Team	\$ 30,880.00
2700 Senior Activities	\$ 26,668.00
41410100 Land Improvements	\$ 350,000.00
42420200 Building Improvement	\$ 35,164.00
43430300 Vehicle	\$ 25,000.00
79790100 Contingency	\$ 65,000.00
	Total Expenditure
	\$ 2,414,548.00

Budget-FY 2023/2024

Account	DESCRIPTION	FY23/24
10111000	Salaries	\$ 847,193.00
10112400	Committee Members	\$ 9,375.00
10121000	Retirement- Pars/SCERS	\$ 84,232.00
10122000	Medicare	\$ 12,339.00
10123000	Group Insurance F/T Kaiser	\$ 49,134.00
10123002	Dental -CoPower	\$ 4,725.00
10123003	Vision -CoPower	\$ 1,225.00
10124000	Workers Comp -Capri	\$ 49,239.00
SALARY TOTAL		\$ 1,057,462.00
20200500	Advertisement	\$ 5,815.00
20202900	Business/Conference Expense	\$ 6,000.00
20203100	Buisness Travel	\$ 11,500.00
20203500	Education/Training Services	\$ 5,750.00
20203900	Employee Transportation	\$ 500.00
20204100	Computer	\$ 1,000.00
20205300	Property Insurance- CAPRI	\$ 86,333.00
20205500	Long Term Insurance- Lincoln Insurance	\$ 8,500.00
20206100	Membership Dues	\$ 11,400.00
20207600	Office Supplies	\$ 7,570.00
20210300	Ag./Hort. Service	\$ 12,000.00
20211100	Building Maintenance Services-Direct Hit	\$ 4,000.00
20211200	Building Maintenance Supplies	\$ 6,500.00
20214100	Land Imp. Maintenance Services	\$ 44,486.00
20214200	Land Imp. Maintenance Supplies	\$ 10,000.00
20216200	Painting Supplies	\$ 700.00
20218500	Permit Charges	\$ 500.00
20219100	Electricity-SMUD	\$ 25,000.00
20219200	Natural Gas- PGE	\$ 7,500.00
20219300	Refuse Disposal	\$ 4,800.00
20219500	Sewage Disposal	\$ 7,400.00
20219700	Telephone- Comcast	\$ 20,000.00
20219800	Water - Rio Linda Water District	\$ 76,600.00
20220500	Automotive Maintenance Service	\$ 13,000.00
20220600	Automotive Maintenance Supplies	\$ 2,000.00
20222600	Expendable Tools	\$ 3,000.00
20222700	Cell Phone- Sprint	\$ 7,000.00
20223600	Fuel/Lubricants	\$ 42,345.00
20226100	Office Equipment Maint. Services- Sac.Valley IT	\$ 4,000.00
20226400	Facility Furniture-Tables for CC	\$ 4,000.00
20227500	Rents/Leases	\$ 1,500.00
20227501	Copy Machine Rental -Ray Morgan	\$ 6,200.00
20229100	Equipment Maintenance Service	\$ 4,000.00
20229200	Equipment Maintenance Supplies	\$ 12,500.00
20231400	Clothing/Personal Equipment	\$ 800.00
20232200	Custodial Supplies	\$ 5,000.00
20233200	Food	\$ 1,000.00
20235100	Laundry/Dry Cleaning-Unifirst	\$ 4,000.00
20244300	Medical Services	\$ 500.00
20244400	First Aid/ Safety Supplies	\$ 2,600.00
20250700	Assessment/Collections Service	\$ 17,000.00
20253100	Legal Services	\$ 25,000.00
20254102	Benefit Admininstration Service-Pars	\$ 3,600.00
20257100	Security - Fulton Police Depart./Facility Rental	\$ 90,640.00
20285100	Recreation Services	\$ 152,158.00
20285200	Recreation Supplies	\$ 16,525.00
20287300	Unemployment Cost -EDD	\$ 1,000.00
20289800	Expenditure Reimbursements	\$ 1,000.00
20291300	Auditor/Controller Services-Fechter	\$ 24,000.00
20291500	Compass Costs-District Use	\$ 2,200.00
20291700	Alarm Services-Sav. Valley Alarm	\$ 5,000.00
20291900	GS Work Request Services-DOJ	\$ 500.00
SERVICES AND SUPPLIES TOTAL		\$ 815,922.00
41410100	Land Improvements	\$ 350,000.00
42420200	Building Improvements	\$ 35,164.00
43430300	Vehicle	\$ 91,000.00
79790100	Contingency	\$ 65,000.00
Capital Improvements Total		\$ 541,164.00
GRAND TOTALS		\$ 2,414,548.00

Operating Budget--2023-2024

Program: 1000

BOARD OF DIRECTORS SUMMARY

Human Resource Summary

PROGRAM DESCRIPTION: Representation of the residents of the District through active participation in the policy making process of the agency. The Board of Directors meet monthly. Approval of all expenditures, reports, the Preliminary and Final Budget, and the recommendations of present and long range projects act within other capabilities as prescribed by the Public Resources Code.

<u>Expenditures</u>	FY 22/23	FY 23/24
Human Resources	\$ 8,100.00	\$ 9,885.00
Services & Supplies	\$ 27,000.00	\$ 12,000.00
TOTAL	\$ 35,100.00	\$ 21,885.00

<u>Revenue</u>	FY 22/23	FY 23/24
Taxes	\$ 35,100.00	\$ 21,885.00
TOTAL	\$ 35,100.00	\$ 21,885.00

Program: 1000

BOARD OF DIRECTORS DETAIL

Human Resource Detail

	FY 23/24
5 Directors - 15 Meetings	\$ 9,375.00
Total Salary	\$ 9,375.00
Acct.	Benefits
10121000	PT Retirement \$ 360.00
10122000	Medicare \$ 150.00
	Total Benefits \$ 510.00
	Total Salary and Benefits \$ 9,885.00

Services & Supplies Detail

<u>Acct.</u>	<u>Description</u>	
20202900	Business/Conference Expense	\$ 6,000.00
20203100	Buisness Travel	\$ 6,000.00
	Total Services and Supplies	\$ 12,000.00

BOARD OF DIRECTORS BUDGET			
EXPENSE ACCOUNTS			
SALARIES & WAGES			
	2022-2023	2023-2024	
SALARIES & WAGES 1011100	\$ 7,500.00	\$ 9,375.00	Board Meetings (15) Additional Meeting
RETIREMENT 10121000	\$ 400.00	\$ 360.00	PARS 3.75%
MEDICARE 10122000	\$ 200.00	\$ 150.00	1.45%
TOTAL	\$ 8,100.00	\$ 9,885.00	
SERVICES & SUPPLIES			
BUSINESS/CONFERENCE EXP. 20202900	\$ 3,000.00	\$ 6,000.00	CPRS/CSDA Conference (\$2500 carried from 22-23)
BUSINESS TRAVEL 20203100	\$ 4,000.00	\$ 6,000.00	Airfare, Mileage, Hotel
PLANNING SERVICES 20255100	\$ 20,000.00		Master Plan-BluePoint Planning
TOTAL	\$ 27,000.00	\$ 12,000.00	
GRAND TOTAL	\$ 35,100.00	\$ 21,885.00	

Operating Budget--2023-2024

Program:1050

GENERAL MANAGER SUMMARY

Human Resources Summary

PROGRAM DESCRIPTION: Performance of the management functions of the district as outlined in the District Policy Manual. Analyze, develop and recommend policies and projects to meet planning goals; establish performance criteria for goals and audit programs continually. Evaluate and modify methods and concepts to keep pace with viable community needs/ prepare budget and methods of fiscal control.

<u>Expenditures</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
Human Resources	\$ 147,435.00	\$ 160,654.00
Services & Supplies	\$ 45,000.00	\$ 34,500.00
TOTAL	\$ 192,435.00	\$ 195,154.00

<u>Revenue</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
Taxes	\$ 192,435.00	\$ 195,154.00
TOTAL	\$ 192,435.00	\$ 195,154.00

Program:1050

GENERAL MANAGER DETAIL

Human Resources Detail

	<u>FY 22/23</u>	<u>FY 23/24</u>
District Administrator	\$ 115,835.00	\$ 125,965.00
Total Salary	\$ 115,835.00	\$ 125,965.00

<u>Acct.</u>	<u>Additives Memo</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
10121000	Retirement-SCERS	\$ 14,500.00	\$ 16,300.00
10122000	Medicare	\$ 1,700.00	\$ 1,830.00
10123000	Group Insurance-Kaiser	\$ 11,650.00	\$ 12,594.00
10123002	Dental-ER Cost	\$ 600.00	\$ 600.00
10123003	Vision-ER Cost	\$ 150.00	\$ 150.00
10124000	Worker's Comp	\$ 3,000.00	\$ 3,215.00
	Total Benefits	\$ 31,600.00	\$ 34,689.00
	Total Salary and Benefits	\$ 147,435.00	\$ 160,654.00

Services & Supplies Detail

<u>Acct.</u>	<u>Description</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
202035100	Buisness Travel		\$ 5,500.00
20203500	Education and Training	\$ 3,000.00	\$ 2,000.00
20233200	Food	\$ 1,000.00	\$ 1,000.00
20253100	Legal-General	\$ 29,500.00	\$ 25,000.00
20255100	Architectural Services-Prop 68	\$ 10,000.00	
20289800	Other Operating Supplies	\$ 1,500.00	\$ 1,000.00
	Total Services and Supplies	\$ 45,000.00	\$ 34,500.00

GENERAL MANAGER BUDGET			
EXPENSE ACCOUNTS			
SALARIES & WAGES			
	2022-2023	2023-2024	
SALARIES 10111000	\$ 115,835.00	\$ 125,965.00	F/T Salaries -Step D - \$60.56
RETIREMENT 1012100	\$ 14,500.00	\$ 16,300.00	F/T- 12.91% SCERS Increase of .6%
MEDICARE 10122000	\$ 1,700.00	\$ 1,830.00	Medicare 1.45%
GROUP INSURANCE (ER) F/T 10123000	\$ 5,572.00 \$ 6,078.00	\$ 5,994.00 \$ 6,600.00	6 Months (Increase 10%)
DENTAL ER 10123002	\$ 600.00	\$ 600.00	Dental (5% Increase)
VISION ER 10123003	\$ 150.00	\$ 150.00	Vision (5% Increase)
WORKERS COMP 10124000	\$ 3,000.00	\$ 3,215.00	CAPRI 2.55%
TOTAL	\$147,435.00	\$160,654.00	
SERVICES & SUPPLIES			
	2022-2023	2023-2024	
BUISNESS TRAVEL 20203100		\$ 5,500.00	Airfare, Mileage, Hotel (\$2500 carried from 22-23)
EDUCATION AND TRAINING 20203500	\$ 3,000.00	\$ 2,000.00	Webinars, Conferences
FOOD 20233200	\$ 1,000.00	\$ 1,000.00	Board Meeting, Staff Meetings Safety Meetings
LEGAL SERVICES 20253100	\$ 29,500.00	\$ 25,000.00	Elverta Specific Plan/HR Issues Annexation/SCI
ARCHITECTURAL SERVICES 20255100	\$ 10,000.00		Reimbursement from Prop 68
OTHER OPERATING SUPPLIES 20289800	\$ 1,500.00	\$ 1,000.00	Supplies to be used for future events
SUBTOTAL	\$45,000.00	\$34,500.00	
GRAND TOTAL	\$192,435.00	\$195,154.00	

Operating Budget--2023-2024

Program:1100

ADMINISTRATION SUMMARY

Human Resources Summary

PROGRAM DESCRIPTION: Preparation of the Board Agenda; index and file all official and district records; provide clerical and financial services to all departments; process all claims and payrolls and present for payment. Perform all record and bookkeeping functions. Preparation of budget. All Park and facility planning design and development, land acquisition and disposals, grants and interaction with developers.

<u>Expenditures</u>	FY 21/22	FY 22/23	FY 23/24
Human Resources	\$ 175,373.00	\$ 151,450.00	\$ 175,499.00
Services & Supplies	\$ 156,000.00	\$ 179,150.00	\$ 195,133.00
TOTAL	\$ 331,373.00	\$ 330,600.00	\$ 370,632.00

<u>Revenue</u>	FY 21/22	FY 22/23	FY 23/24
Taxes	\$ 331,373.00	\$ 330,600.00	\$ 370,632.00
Revenue	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
TOTAL	\$ 332,573.00	\$ 331,800.00	\$ 371,832.00

BUSINESS AND FINANCIAL DETAIL

Human Resources Detail

	FY 22/23	FY 23/24
Admin Services Supervisor. F/T	\$ 67,500.00	\$ 75,945.00
Medical Subsidy	\$ 4,900.00	\$ 5,600.00
Administrative Assist. P/T	\$ 45,000.00	\$ 47,330.00
Office Aide	\$ 16,000.00	\$ 25,974.00
Total Salary	\$ 133,400.00	\$ 154,849.00

<u>Acct.</u>	<u>Additives Memo</u>	FY 22/23	FY 23/24
10121000	Retirement	\$ 14,000.00	\$ 16,000.00
10121000	PT Retirement	\$ 600.00	\$ 975.00
10122000	Medicare	\$ 2,000.00	\$ 2,175.00
10123000	Group Insurance		
10123002	Dental	\$ 600.00	\$ 600.00
10123003	Vision	\$ 150.00	\$ 150.00
10124000	Worker's Comp	\$ 700.00	\$ 750.00
	Total Benefits	\$ 18,050.00	\$ 20,650.00
	Total Salary and Benefits	\$ 151,450.00	\$ 175,499.00

Services & Supplies Detail

Acct.	Description	FY 22/23	FY 23/24
20200500	Advertising/Legal Notice	\$ 500.00	\$ 500.00
20203500	Educations/Training Services	\$ 1,000.00	\$ 1,500.00
20203900	Employee Transportation	\$ 500.00	\$ 500.00
20204100	Computer	\$ -	\$ 1,000.00
20205300	Property/Liab. Insurance	\$ 78,750.00	\$ 86,333.00
20205500	Long Term Insurance	\$ 7,500.00	\$ 8,500.00
20206100	Membership	\$ 8,500.00	\$ 11,000.00
20207600	Office Supplies	\$ 6,000.00	\$ 6,000.00
20219700	Telephone	\$ 14,000.00	\$ 20,000.00
20226100	Office Equipment	\$ 6,000.00	\$ 4,000.00
20227501	Copy Machine Rental	\$ 6,000.00	\$ 6,200.00
20231400	Clothing	\$ 800.00	\$ 800.00
20244300	Medical Services	\$ 500.00	\$ 500.00
20250700	PropertyTax Collection	\$ 16,500.00	\$ 17,000.00
20254102	Benefit Admin. Ser.(PARS)	\$ 3,600.00	\$ 3,600.00
20281700	Election Services	\$ 13,500.00	
20287300	EDD Claims-Unemployment	\$ 2,000.00	\$ 1,000.00
20291300	Auditor/Controller Service	\$ 11,500.00	\$ 24,000.00
20291500	Compass Costs	\$ 1,500.00	\$ 2,200.00
20291900	GS Work Request Ser. DOJ	\$ 500.00	\$ 500.00
	Total Services and Supplies	\$ 179,150.00	\$ 195,133.00

**ADMINISTRATION BUDGET
SALARIES & WAGES**

	FY22/23	FY23/24	
SALARIES 10111000	\$ 67,500.00	\$ 75,945.00	F/T Salaries Step C - \$36.51/2.5% Cola
	\$ 4,900.00	\$ 5,600.00	Medical Opt Out 50% 12 Months
	\$ 45,000.00	\$ 47,330.00	Reg. P/T Step F - \$29.58/2.5% Cola
	\$ 16,000.00	\$ 25,974.00	Office Aide Step C 16.65
RETIREMENT 10121000	\$ 14,000.00	\$ 16,000.00	12.91% SCERS(Increase of .6%)
	\$ 600.00	\$ 975.00	PARS 3.75
MEDICARE 10122000	\$ 2,000.00	\$ 2,175.00	F/T & P/T 1.45%
DENTAL 10123002	\$ 600.00	\$ 600.00	Dental (5% Increase)
VISION 10123004	\$ 150.00	\$ 150.00	Vision (5% Increase)
WORKERS COMP 10124000	\$ 700.00	\$ 750.00	0.47%
TOTAL	\$151,450.00	\$175,499.00	
SERVICES & SUPPLIES			
	FY22/23	FY23/24	
ADVERTISING/LEGAL NOTICE 20200500	\$ 500.00	\$ 500.00	General Use/Web Services
EDUCATION AND TRAINING 20203500	\$ 1,000.00	\$ 1,500.00	CPRS Conference/CSDA Training Admin
EMPLOYEE TRANSPORTATION 20203900	\$ 500.00	\$ 500.00	Mileage
COMPUTERS 20204100		\$ 1,000.00	New Computer (Aquatics)
PROPERTY/LIABILITY INSURANCE 20205300	\$ 63,000.00	\$ 69,000.00	CAPRI
	\$ 15,750.00	\$ 17,333.00	25% Increase
LONG TERM INSURANCE 20205500	\$ 7,500.00	\$ 8,500.00	Life insurance all employees
MEMBERSHIPS 20206100	\$ 8,500.00	\$ 11,000.00	CPRS, CSDA, The News, CARPD Chamber of Commerce
OFFICE SUPPLIES 20207600	\$ 6,000.00	\$ 6,000.00	Files, Folders, Paper, Books, Cardstock, Pens, labels, white out, paper, Ink, Stamps
TELEPHONES 20219700	\$ 14,000.00	\$ 20,000.00	District Office Lines/Fax/HIS (Comcast)
OFFICE EQUIPMENT MAINT. 20226100	\$ 6,000.00	\$ 4,000.00	Maintenance on Computers-Sac Valley IT
COPY MACHINE RENTAL 20227501	\$ 6,000.00	\$ 6,200.00	Ray Morgan 450 x 12 months
CLOTHING 20231400	\$ 800.00	\$ 800.00	Board/ Staff Shirts, Jackets
MEDICAL SERVICES 20244300	\$ 500.00	\$ 500.00	New Hire Physicals
ASSESSMENT COLL SERVICES 20250700	\$ 16,500.00	\$ 17,000.00	County Service Charge
BENEFIT ADMIN. SERVICES 20254102	\$ 3,600.00	\$ 3,600.00	Pars Management Fee
ELECTIONS 20281700	\$ 13,500.00		Election Services
UNEMPLOYMENT CLAIMS 20287300	\$ 2,000.00	\$ 1,000.00	EDD
AUDITOR/CONTROLLER SERVICES 20291300	\$ 11,500.00	\$ 24,000.00	Annual District Audit/Carried \$11,500 over FY22/23
COMPASS COSTS 20291500	\$ 1,500.00	\$ 2,200.00	Online compass
GS WORK REQUEST SERVICES 20291900	\$ 500.00	\$ 500.00	DOJ- Livescan
SUBTOTAL	\$179,150.00	\$195,133.00	
GRAND TOTAL	\$330,600.00	\$370,632.00	

Operating Budget--2023-2024

Program:1200

PARK AND BUILDING OPERATIONS SUMMARY

Human Resources Summary

PROGRAM DESCRIPTION: Supervision and administration for general maintenance; scheduling the use of resources; analysis of requirements for current and future programs; servicing of other District programs as budgeted; coordination of facility maintenance with recreational needs; maintenance of effective fiscal programs controlled by auditing reports and field inspection. Carry out the safety inspections of the District.

<u>Expenditures</u>		FY 21/22	FY 22/23	FY 23/24
Human Resources	\$	269,449.00	\$ 301,240.00	\$ 310,820.00
Services & Supplies	\$	289,100.00	\$ 331,100.00	\$ 365,086.00
TOTAL	\$	558,549.00	\$ 632,340.00	\$ 675,906.00

<u>Revenue</u>		FY 21/22	FY 22/23	FY 23/24
Taxes	\$	626,340.00	\$ 595,440.00	\$ 640,220.00
	\$	9,000.00		
Special Assessment	\$	6,000.00	\$ 15,000.00	\$ 24,000.00
TOTAL	\$	641,340.00	\$ 610,440.00	\$ 664,220.00

Program:1200

PARK AND BUILDING OPERATIONS DETAIL

Human Resources Detail

		FY 22/23	FY 23/24
Park Supervisor	\$	75,100.00	\$ 64,807.00
Medical Opt Out	\$	6,700.00	
Park Worker 3	\$	53,940.00	\$ 58,325.00
Medical Opt Out	\$	10,300.00	\$ 11,076.00
Park Worker 2	\$	53,000.00	\$ 38,900.00
Medical Opt Out			\$ 4,812.00
Park Aid-3 EE	\$	37,000.00	\$ 37,970.00
Emergency Call out Pay	\$	2,500.00	\$ 14,850.00
Total Salary	\$	238,540.00	\$ 230,740.00

<u>Acct.</u>	<u>Additives Memo</u>	FY 22/23	FY 23/24
10121000	Retirement	\$ 23,000.00	\$ 21,500.00
10121000	Retirement	\$ 1,250.00	\$ 1,950.00
10122000	Medicare	\$ 3,200.00	\$ 3,200.00
10123000	Group Insurance	\$ 12,000.00	\$ 21,140.00
10123002	Dental	\$ 1,800.00	\$ 1,800.00
10123003	Vision	\$ 450.00	\$ 490.00
10124000	Worker's Comp	\$ 21,000.00	\$ 30,000.00
	Total Benefits	\$ 62,700.00	\$ 80,080.00
	Total Salary and Benefits	\$ 301,240.00	\$ 310,820.00

Services & Supplies Detail

<u>Acct.</u>	<u>Description</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
20203500	Education/Training	\$ 1,300.00	\$ 1,000.00
20206100	Membership		
20210300	Ag/Hort.-True green	\$ 9,000.00	\$ 12,000.00
20211100	Building Maint. Service	\$ 6,000.00	\$ 4,000.00
20211200	Building Maint. Supplies	\$ 5,000.00	\$ 6,500.00
20214100	Land Imp. Services	\$ 4,000.00	\$ 44,486.00
20214200	Land Imp. Supplies	\$ 12,500.00	\$ 10,000.00
20216200	Painting Supplies	\$ 700.00	\$ 700.00
20218500	Permits	\$ 500.00	\$ 500.00
20219100	Electricity	\$ 25,000.00	\$ 25,000.00
20219200	Natural Gas	\$ 5,000.00	\$ 7,500.00
20219300	Refuse Disposal	\$ 4,000.00	\$ 4,800.00
20219500	Sewage	\$ 5,000.00	\$ 6,000.00
20219800	Water	\$ 75,000.00	\$ 75,000.00
20220500	Automotive Main. Ser.	\$ 7,000.00	\$ 13,000.00
20220600	Automotive Main. Sup.	\$ 2,000.00	\$ 2,000.00
20222600	Expendable Tools	\$ 3,000.00	\$ 3,000.00
20222700	Cell Phones (6)	\$ 4,000.00	\$ 4,000.00
20223600	Fuel/ Lubricants	\$ 55,000.00	\$ 40,000.00
20226400	Furniture	\$ 5,000.00	\$ 4,000.00
20227500	Rents & Leases	\$ 1,500.00	\$ 1,500.00
20229100	Equipment Maint. Ser.	\$ 6,000.00	\$ 4,000.00
20229200	Equipment Maint. Supplies	\$ 13,000.00	\$ 12,500.00
20232200	Custodial Supplies	\$ 5,000.00	\$ 5,000.00
20235100	Laundry/Dry Cleaners	\$ 3,000.00	\$ 4,000.00
20244400	Safety Supplies/First Aid	\$ 1,600.00	\$ 2,600.00
20257100	Security for Parks-FECP	\$ 67,000.00	\$ 67,000.00
20291700	Alarm Services	\$ 5,000.00	\$ 5,000.00
	Total Services and Supplies	\$ 331,100.00	\$ 365,086.00

MAINTENANCE BUDGET			
EXPENSE ACCOUNTS			
SALARIES & WAGES			
	FY2022-2023	FY2023-2024	
1011100 - SALARIES	\$ 75,100.00	\$ 31,627.00	F/T Time Step A \$30.41/2.5% Cola Increase (6 months)
	\$ 6,700.00	\$ 33,180.00	F/T Time Step B \$31.90/2.5% Cola Increase (6 months)
Park Worker 3	\$ 53,940.00	\$ 58,325.00	F/T Time Step F \$28.04/2.5% Cola Increase
	\$ 10,300.00	\$ 11,076.00	Medical Opt Out 50%
Park Worker 2	\$ 53,000.00	\$ 38,900.00	F/T Time Step A \$18.70/2.5% Cola Increase
	\$ 4,000.00	\$ 4,812.00	Medical Opt Out 50%
Park Aide	\$ 16,000.00	\$ 8,620.00	Locking Parks \$15.50
Park Aide	\$ 17,000.00	\$ 25,350.00	Gibson Crossing staff \$16.25
On Call		\$ 8,350.00	Part Time 1560 hours \$16.25
Emergency Call out	\$ 2,500.00	\$ 5,000.00	80 x 52 \$2.00 hr (weekdays)
			96x52 weeks \$2.00 hr
10113200 - TIME/ONE HALF		\$ 1,500.00	OT 30 hours
10121000 - RETIREMENT	\$ 23,000.00	\$ 21,500.00	12.91% SCERS ER (Increase of 6%)
	\$ 1,250.00	\$ 1,950.00	3.75 PARS
10122000 - MEDICARE	\$ 3,200.00	\$ 3,200.00	1.45% of Gross Salary
10123000 - GROUP INSURANCE	\$ 12,000.00	\$ 21,140.00	2 EE (10% increase)
10123002 - DENTAL	\$ 1,800.00	\$ 1,800.00	3 Employees
10123003 - VISION	\$ 450.00	\$ 490.00	3 Employees
10124000 - WORKERS COMP	\$ 21,000.00	\$ 30,000.00	Salary x 9.58
TOTAL	\$ 301,240.00	\$ 310,820.00	
EXPENSE ACCOUNTS			
	FY2022-2023	FY2023-2024	
EDUCATION/TRAINING SERVICE 20203500	\$ 1,300.00	\$ 1,000.00	QAC License/Webinars/Pesticide Cert Donny
AG/HORT. SERVICES 20210300	\$ 9,000.00	\$ 12,000.00	True Green(IPM)
BUILDING MAINT. SERVICES 20211000	\$ 6,000.00	\$ 4,000.00	Repair, Annual Fire Service, Pest Control Polar Lights Depot (Xmas Lights)
BUILDING MAINT. SUPPLIES 20211200	\$ 5,000.00	\$ 6,500.00	General Use
LAND IMPROVEMENT MAINT. SER. 20214100	\$ 4,000.00	\$ 44,486.00	General Use; moved \$34,486 from FY 22-23 for CPHA light repair Ins.
LAND IMPROVEMENT SUPPLIES 20214200	\$ 12,500.00	\$ 10,000.00	Topsoil, DG, Cement, Rocks, Sand, Mulch
PAINTING SUPPLIES 20216200	\$ 700.00	\$ 700.00	Painting Supplies
PERMITS 20218500	\$ 500.00	\$ 500.00	Kitchen
ELECTRICITY 20219100	\$ 25,000.00	\$ 25,000.00	District Facilities
NATURAL GAS 20219200	\$ 5,000.00	\$ 7,500.00	PGE - CCTR ,Harvey House, Depot
REFUSE COLLECT/DISPOSAL 20219300	\$ 4,000.00	\$ 4,800.00	District Dumpster (Atlas)
SEWAGE DISPOSAL SERVICE 20219500	\$ 5,000.00	\$ 6,000.00	BMX/Community Center Portalets
WATER 20219800	\$ 75,000.00	\$ 75,000.00	Park Irrigation all Buildings and Parks MOU Rio Linda Green Space
AUTO MAINTENANCE SERVICES 20220500	\$ 7,000.00	\$ 13,000.00	Vehicle Maint., SMOG Checks for Six District Vehicles, Tune-Ups and Repairs, Paint Rec Van
AUTO MAINTENANCE SUPPLIES 20220600	\$ 2,000.00	\$ 2,000.00	Windshields, Tires, Tune-up Parts, Air, Oil, Fuel Filters, Car Seats, Doors, Etc.

EXPENDABLE TOOLS 20222600	\$ 3,000.00	\$ 3,000.00	Shovels, Rakes, Weed-Eater String, Hand Tools, Batteries
CELLPHONES 20222700	\$ 4,000.00	\$ 4,000.00	5 Cell Phones
FUELS AND LUBRICANTS 20223600	\$ 55,000.00	\$ 40,000.00	Gas, Gear Oil, Grease, Power Steering Oil
FURNITURE 20226400	\$ 5,000.00	\$ 4,000.00	2 Tables/3 Benches
RENTS & LEASES 20227500	\$ 1,500.00	\$ 1,500.00	Equipment for Big Projects, Boom Lifts, Discs, Security Fencings..etc...
EQUIPMENT MAINT. SERVICES 20229100	\$ 6,000.00	\$ 4,000.00	Small Equipment Repair
EQUIPMENT MAINT. SUPPLIES 20229200	\$ 3,000.00 \$ 10,000.00	\$ 12,500.00	Oil, air filters, belts, edgers, mower blades
CUSTODIAL SUPPLIES 20232200	\$ 5,000.00	\$ 5,000.00	Graffiti Removal and Cleaning Products
LAUNDRY/DRY CLEANING 20235100	\$ 3,000.00	\$ 4,000.00	Unifirst (Uniforms)
FIRST AID /SAFETY SUPPLIES 20244400	\$ 1,600.00	\$ 2,600.00	Steel Toe Shoes 200 x 8, safety clothing
SECURITY 20257100	\$ 67,000.00	\$ 67,000.00	Fulton Police
GS ALARM SERVICES 20291700	\$ 5,000.00	\$ 5,000.00	Alarm Services, Fire Extinguisher
TOTAL	\$ 331,100.00	\$ 365,086.00	
GRAND TOTAL	\$ 632,340.00	\$ 675,906.00	

Operating Budget--2023-2024

Program: 1255

SAFCA SUMMARY

Human Resources Summary

PROGRAM DESCRIPTION: Supervision and administration for general maintenance of SAFCA property.

<u>Expenditures</u>	<u>FY 22/23</u>	<u>Projected FY 23/24</u>
Human Resources	\$ 107,220.00	\$ 92,254.00
Services & Supplies	\$ 44,200.00	\$ 66,000.00
TOTAL	\$ 151,420.00	\$ 158,254.00

<u>Revenue</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
SAFCA	\$ 175,000.00	\$ 183,500.00
TOTAL	\$ 175,000.00	\$ 183,500.00

SAFCA DETAIL

Human Resources Detail

	<u>FY 22/23</u>	<u>FY 23/24</u>
Park Worker 2	\$ 39,700.00	\$ 42,869.00
Park Aid	\$ 25,000.00	\$ 25,400.00
Park Aid	\$ 19,200.00	
Total Salary	\$ 83,900.00	\$ 68,269.00

<u>Acct.</u>	<u>Additives Memo</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
10121000	Retirement	\$ 5,000.00	\$ 5,560.00
10121000	Retirement	\$ 1,670.00	\$ 1,000.00
10122000	Medicare	\$ 1,250.00	\$ 1,100.00
10123000	Medical	\$ 7,800.00	\$ 9,325.00
10124000	Worker's Comp	\$ 8,100.00	\$ 7,000.00
	Total Benefits	\$ 23,820.00	\$ 23,985.00
	Total Salary and Benefits	\$ 107,720.00	\$ 92,254.00

Services & Supplies Detail

<u>Acct.</u>	<u>Description</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
43430300	Trailer	\$ 9,200.00	\$ 66,000.00
	Total Services and Supplies	\$ 9,200.00	\$ 66,000.00

EXPENSE ACCOUNTS

SAFCA

2022-2023

2023-2024

1011100- SALARIES			
Park Worker 2 Step A	\$	39,700.00	\$ 42,869.00
Park Aid Step A	\$	25,000.00	\$ 25,400.00
Park Aid Step A	\$	19,200.00	
10121000-RETIREMENT	\$	5,000.00	\$ 5,560.00
	\$	1,670.00	\$ 1,000.00
1012200-MEDICARE	\$	1,250.00	\$ 1,100.00
10123000-MEDICAL	\$	7,000.00	\$ 8,600.00
	\$	800.00	\$ 725.00
10124000-WORKERS COMP	\$	8,100.00	\$ 7,000.00
TOTAL	\$	107,720.00	\$ 92,254.00
SERVICES & SUPPLIES			
Capital Improvement			
43430300	\$	9,200.00	\$ 66,000.00
			Trailer
TOTAL	\$	9,200.00	\$ 66,000.00
GRAND TOTAL		\$116,920.00	\$158,254.00

Operating Budget--2023-2024

Program:1300

RECREATION SUMMARY
Human Resources Summary

PROGRAM DESCRIPTION: This program area outlines allocations for the supervision and administration of the Recreation Division. Use of resources includes servicing the entire District program plans as it pertains to staff salaries, office supplies, District-wide marketing (Recreation Guide) and Postage.

<u>Expenditures</u>	FY 21/22	FY 22/23	FY 23/24
Human Resources	\$ 140,662.00	\$ 156,930.00	\$ 147,544.00
Services & Supplies	\$ 25,500.00	\$ 41,975.00	\$ 43,365.00
TOTAL	\$ 166,162.00	\$ 198,905.00	\$ 190,909.00

<u>Revenue</u>	FY 21/22	FY 22/23	FY 23/24
Taxes	\$ 166,162.00	\$ 198,905.00	\$ 190,909.00
Fund Balance	\$ 14,900.00		
TOTAL	\$ 181,062.00	\$ 198,905.00	\$ 190,909.00

Program:1300

RECREATION DETAIL
Human Resources Detail

	FY 22/23	FY 23/24
Recreation Supervisor	\$ 61,700.00	\$ 69,680.00
Recreation Coordinator 2	\$ 44,000.00	\$ 46,000.00
Rec Cord 1	\$ 18,100.00	
Medical Opt Out	\$ 3,600.00	\$ 3,729.00
Total Salary	\$ 127,400.00	\$ 119,409.00

<u>Acct. No</u>	<u>Benefits</u>	FY 22/23	FY 23/24
10121000	Retirement	\$ 13,880.00	\$ 15,000.00
10122000	Medicare	\$ 1,800.00	\$ 1,700.00
10123000	Group Insurance	\$ 8,950.00	\$ 6,800.00
10123002	Dental	\$ 1,400.00	\$ 1,150.00
10123003	Vision	\$ 300.00	\$ 285.00
10124000	Workers Comp	\$ 3,200.00	\$ 3,200.00
	Total Benefits	\$ 29,530.00	\$ 28,135.00
	Total Salary and Benefits	\$ 156,930.00	\$ 147,544.00

Services & Supplies Detail

<u>Acct. No</u>	<u>Description</u>	FY 22/23	FY 23/24
20200500	Advertisement	\$ 2,400.00	\$ 5,315.00
20203500	Training (CPRS/Aquatics)	\$ 1,300.00	\$ 1,250.00
20206100	Membership (CPRS/CSDA)	\$ 325.00	\$ 400.00
20207600	Office Supplies	\$ 800.00	\$ 850.00
20222700	Cell Phones (2) + Hotspot	\$ 1,750.00	\$ 3,000.00
	Hootsuite (social media management software)	\$ -	\$ 900.00
20285100	Rec. Guide	\$ 16,900.00	\$ 19,000.00
20285100	Scholarship for Programs	\$ 1,000.00	\$ 1,000.00
	Additional Activities at Special Events		\$ 3,000.00
20285100	Sportsman	\$ 4,500.00	\$ 4,500.00
20285200	Supplies all Programs	\$ 13,000.00	\$ 4,150.00
	Total	\$ 41,975.00	\$ 43,365.00

**RECREATION BUDGET
EXPENSE ACCOUNTS
SALARIES & WAGES**

2022-2023 2023-2024

SALARIES	\$ 61,700.00	\$ 69,680.00	Rec. Supervisor to Step C - \$33.50/2.5% Cola Increase F/T Coordinator 2 Step A \$22.04/2.5% Cola Increase Medical Opt Out 50% 12 Months P/T Coordinator 1 Step @ \$20.07
10111000	\$ 44,000.00	\$ 46,000.00	
	\$ 3,600.00	\$ 3,729.00	
	\$ 18,100.00		
RETIREMENT	\$ 13,200.00	\$ 15,000.00	12.91% SCERS ER .6% Increase 3.75% Pars
10121000	\$ 680.00		
MEDICARE	\$ 1,800.00	\$ 1,700.00	1.45%
10122000			
GROUP INSURANCE (ER) F/T	\$ 8,950.00	\$ 6,800.00	1 F/T Employee Dental Vision
10123000	\$ 1,400.00	\$ 1,150.00	
	\$ 300.00	\$ 285.00	
WORKERS COMP	\$ 3,200.00	\$ 3,200.00	Capri 2.55%
10124000			
TOTAL	\$156,930.00	\$147,544.00	

2022-2023 2023-2024

ADVERTISING/LEGAL NOTICE	\$ 2,400.00	\$ 2,315.00	Mailchimp, Rio Linda Online, Social Media Boosts
20200500		\$ 3,000.00	District Website (Streamline)
TRAINING	\$ 1,000.00	\$ 1,250.00	CPRS Conference/Aquatics/Webinars/ LGI COURSE
20203500	\$ 300.00		
MEMBERSHIPS	\$ 325.00	\$ 400.00	CPRS
20206100			
OFFICE SUPPLIES	\$ 800.00	\$ 850.00	General Use
20207600			
CELLPHONES	\$ 1,750.00	\$ 3,000.00	2 Cellphones plus hotspot
20222700			
RECREATION SERVICES	\$ 4,500.00	\$ 4,500.00	Sportsman (12 months) Rec. Guide Hootsuite Additional Activites at Special Event (Bounce House, Baloon twisting, Face painting, DJ)
20285100	\$ 16,900.00	\$ 19,000.00	
		\$ 900.00	
	\$ 1,000.00	\$ 3,000.00	Scholarships for all programs
		\$ 1,000.00	
RECREATION SUPPLIES	\$ 13,000.00	\$ 750.00	Tables for Pool Rentals Canopies Public Swim
20285200		\$ 400.00	
		\$ 3,000.00	Replacement of Damaged Equipment (Lifeguard Office, Summer Camp, Adult Softball)
TOTAL	\$41,975.00	\$43,365.00	
TOTAL BUDGET	\$198,905.00	\$190,909.00	

Operating Budget--2023-2024

Program: 2100

INDOOR FACILITY RENTAL SUMMARY

<u>Expenditures</u>		<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY 23/24</u>
Human Resources		\$ 4,985.00	\$ 4,750.00	\$ 4,433.00	\$ 9,590.00
Services & Supplies		\$ 6,893.00	\$ 4,500.00	\$ 1,250.00	\$ 6,840.00
TOTAL	\$ -	\$ 11,878.00	\$ 9,250.00	\$ 5,683.00	\$ 16,430.00

<u>Revenue</u>		<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY 23/24</u>
		\$ 11,500.00	\$ 6,840.00	\$ 13,000.00	\$ 27,840.00
TOTAL	\$ -	\$ 11,500.00	\$ 6,840.00	\$ 13,000.00	\$ 27,840.00

Program: 2100

INDOOR FACILITY RENTAL DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
Community Center	\$ 4,995.00	\$ 5,400.00	\$ 10,395.00	\$ 18,900.00	\$ 8,505.00
Depot	\$ 3,330.00	\$ 1,440.00	\$ 4,770.00	\$ 8,940.00	\$ 4,170.00
Benefits	\$ 1,265.00		\$ 1,265.00		\$ (1,265.00)
TOTAL	\$ 9,590.00	\$ 6,840.00	\$ 16,430.00	\$ 27,840.00	\$ 11,410.00

<u>Acct. No</u>	<u>Benefits</u>	
10122000	P/T Retirement	\$ 315.00
10123000	Medicare	\$ 125.00
10124000	Workers Comp	\$ 825.00
	TOTAL BENEFITS	\$ 1,265.00

Services & Supplies

<u>Acct. No</u>	<u>S & S</u>	
20257100	Impact Security	\$ 6,840.00
	TOTAL	\$ 6,840.00

EXPENSE ACCOUNTS
SALARIES & WAGES
Community Center

2022-2023 2023-2024

SALARIES 10111000	\$ 3,200.00	\$ 4,995.00	P/T Staff 300 Hours x \$16.65
RETIREMENT 10121000	\$ 120.00	\$ 190.00	3.75%
MEDICARE 10122000	\$ 48.00	\$ 75.00	1.45% of Gross Salary
WORKERS COMP 10124000	\$ 315.00	\$ 500.00	Salary x 9.71
TOTAL	\$ 3,683.00	\$ 5,760.00	
SERVICES & SUPPLIES			
SECURITY SERVICES 20257100	\$ 1,000.00	\$ 5,400.00	CC/Renter
TOTAL	\$ 1,000.00	\$ 5,400.00	
GRAND TOTAL	\$4,683.00	\$11,160.00	

EXPENSE ACCOUNTS
SALARIES & WAGES
Depot

2022-2023 2023-2024

SALARIES 10111000	\$ 650.00	\$ 3,330.00	P/T Staff 200 Hours x \$16.65
RETIREMENT 10121000	\$ 25.00	\$ 125.00	3.75%
MEDICARE 10122000	\$ 10.00	\$ 50.00	1.45% of Gross Salary
WORKERS COMP 10124000	\$ 65.00	\$ 325.00	Salary x 9.71
TOTAL	\$ 750.00	\$ 3,830.00	
SERVICES & SUPPLIES			
SECURITY SERVICES 20257100	\$ 250.00	\$ 1,440.00	Depot/Renter
TOTAL	\$ 250.00	\$ 1,440.00	
GRAND TOTAL	\$1,000.00	\$5,270.00	

Operating Budget--2023-2024

Program: 2150

OUTDOOR FACILITY RENTAL SUMMARY

<u>Expenditures</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY 23/24</u>
Human Resources	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
Services & Supplies	\$ 2,340.00	\$ 2,350.00	\$ 2,350.00	\$ 20,200.00
TOTAL	\$ -	\$ 4,240.00	\$ 4,250.00	\$ 22,100.00

<u>Revenue</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY 23/24</u>
96964600	\$ 6,000.00	\$ 9,800.00	\$ 11,800.00	\$ 24,415.00
TOTAL	\$ -	\$ 6,000.00	\$ 11,800.00	\$ 24,415.00

Program: 2150

OUTDOOR FACILITY RENTAL DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
CPHA	\$ 1,650.00	\$ 20,200.00	\$ 21,850.00	\$ 12,500.00	\$ (9,350.00)
Babe Best			\$ -	\$ 2,365.00	\$ 2,365.00
BMX			\$ -	\$ 4,400.00	\$ 4,400.00
Picnic Areas			\$ -	\$ 150.00	\$ 150.00
Westside Park			\$ -	\$ 5,000.00	\$ 5,000.00
Benefit Totals	\$ 250.00		\$ 250.00		\$ (250.00)
TOTAL	\$ 1,900.00	\$ 20,200.00	\$ 22,100.00	\$ 24,415.00	\$ 2,315.00

<u>Acct. No</u>	<u>Benefits</u>	
10122000	P/T Retirement	\$ 65.00
10123000	Medicare	\$ 25.00
10124000	Workers Comp	\$ 160.00
	TOTAL BENEFITS	\$ 250.00

Services & Supplies

<u>Acct. No</u>	<u>S & S</u>	
20219500	Sewage	\$ 1,400.00
20219800	Water	\$ 1,600.00
20223600	Fuel	\$ 400.00
20257100	Security Services	\$ 16,800.00
	TOTAL	\$ 20,200.00

EXPENSE ACCOUNTS

SALARIES & WAGES

CPHA RENTAL

2022-2023 2023-2024

SALARIES 10111000	\$ 1,650.00	\$ 1,650.00	P/T Staff 96 Hours \$1,600.00
RETIREMENT 10121000	\$ 65.00	\$ 65.00	3.75%
MEDICARE 10122000	\$ 25.00	\$ 25.00	1.45% of Gross Salary
WORKERS COMP 10124000	\$ 160.00	\$ 160.00	Salary x 9.71
TOTAL	\$ 1,900.00	\$ 1,900.00	
SERVICES & SUPPLIES			
SEWAGE DISPOSAL 20219500	\$ 900.00	\$ 1,400.00	175 x 6 events/CPHA
WATER 20219800	\$ 1,200.00	\$ 1,600.00	6 x 200/CPHA
FUEL 20223600	\$ 250.00	\$ 400.00	10 gal x 40/CPHA
SECURITY SERVICES 20257100	\$ -	\$ 16,800.00	2100 x 8/CPHA (FEC) (Total Cost covered by renter)
TOTAL	\$ 2,350.00	\$ 20,200.00	
GRAND TOTAL	\$ 4,250.00	\$ 22,100.00	

Operating Budget--2023-2024

Program:2200

YOUTH CARE SUMMARY

<u>Expenditures</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	<u>Budgeted FY 23/24</u>
Human Resources	\$ 15,745.00	\$ 17,442.00	\$ 18,167.00	\$ 32,200.00	\$ 19,385.00
Services & Supplies	\$ 2,231.00	\$ 1,954.00	\$ 1,664.00	\$ 1,988.00	\$ 3,000.00
TOTAL	\$ 17,976.00	\$ 19,396.00	\$ 19,831.00	\$ 34,188.00	\$ 22,385.00

<u>Revenue</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	<u>Budgeted FY 23/24</u>
Program Funded	\$ 18,060.00	\$ 18,710.00	\$ 19,850.00	\$ 20,160.00	\$ 26,000.00
	\$ 18,060.00	\$ 18,710.00	\$ 19,850.00	\$ 20,160.00	\$ 26,000.00

Program:2200

YOUTH CARE DETAILS

Budget Detail

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
Summer Camps	\$ 17,920.00	\$ 3,000.00	\$ 20,920.00	\$ 26,000.00	\$ 5,080.00
BENEFITS	\$ 1,465.00		\$ 1,465.00		\$ (1,465.00)
	\$ 19,385.00	\$ 3,000.00	\$ 22,385.00	\$ 26,000.00	\$ 3,615.00

<u>Acct. No</u>	<u>Benefits</u>		
10121000	P/T Retirement	3.75%	\$ 675.00
10122000	Medicare	1.45%	\$ 260.00
10124000	Workers Comp	2.93%	\$ 530.00
	TOTAL BENEFITS		\$ 1,465.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20223600	Fuel	\$ 200.00
20285100	Recreation Services	\$ 1,600.00
20285200	Recreation Supplies	\$ 1,200.00
	TOTAL	\$ 3,000.00

2023-24 Estimated Budget Sheet

Season: Summer
 Program: Summer Camps
 Est. Attendance: 20 per session

Times: 8am-5pm
 Days: Mon-Fri
 Duration: June- Aug

PROGRAM DESCRIPTION: Summer camp has weekly full day registrations and daily drop in. Camp will accommodate 2 Jr. Counselors per session looking for work experience. There is also extended care for early drop off late pick up. Camp for the fiscal year will be 5 weeks in July-August of 2023, and 3 weeks in June of 2023.

PERSONNEL:

Position	200	Rate of Pay	Yearly Cost	Comments
Recreation Leaders	1120	\$ 16.00	\$ 17,920.00	avg 140hrs per week for 8 weeks divided by 5 rec leaders
				Min wage 15.50 in 2023
Subtotal w/o benefits			\$ 17,920.00	hours split between 5 part-time rec leaders
Retirement		3.75%	\$ 675.00	
Medicare		1.45%	\$ 260.00	
workmans comp		2.93%	\$ 530.00	
Total:			\$ 19,385.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Food per Weeks(8)	8	\$ 50.00	\$ 400.00	\$50 per week (snacks and treats for campers) 2852
Supplies	8	\$ 100.00	\$ 800.00	Weekly Activity Supplies- \$100/week (2852)
Field Trips	4	\$ 400.00	\$ 1,600.00	20 kids per field trip. 1 trip per camp session (2851)
Fuel	4	\$ 50.00	\$ 200.00	Fuel - Per Field Trip (2236)
Subtotal:			\$ 3,000.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Full day Registration	80	\$ 305.00	\$ 24,400.00	avg 20 kids per session
Junior Camp Counselors	8	\$ 200.00	\$ 1,600.00	avg 2 per session
Subtotal:			\$ 26,000.00	

ANNUAL SUMMARY:

Personnel	\$ 19,385.00	Revenue	\$ 26,000.00
Services and Supplies	\$ 3,000.00	Expenses	\$ 22,385.00
Program subtotal	\$ 22,385.00	Profit	\$ 3,615.00

Operating Budget--2023-2024

Program: 2300

LEISURE CLASSES SUMMARY

<u>Expenditures</u>	FY 21/22	FY 22/23	Budgeted FY 23/24
Human Resources			\$ 1,110.00
Services & Supplies	\$ 6,066.00	\$ 4,329.00	\$ 106,932.00
TOTAL	\$ 6,066.00	\$ 4,329.00	\$ 108,042.00

<u>Revenue</u>	FY 21/22	FY 22/23	Budgeted FY 23/24
Program Funded	\$ 11,805.00	\$ 4,447.00	\$ 13,138.00
TOTAL	\$ 11,805.00	\$ 4,447.00	\$ 13,138.00

LEISURE CLASSES DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
Dance/Gymnastics National Academy of Athletics		\$ 250.00	\$ 250.00	\$ 3,350.00	\$ 3,100.00
Taekwondo		\$ 4,072.00	\$ 4,072.00	\$ 1,388.00	\$ (2,684.00)
Youth Art Class	\$ 1,024.00	\$ 2,350.00	\$ 3,374.00	\$ 4,800.00	\$ 1,426.00
Benefits	\$ 86.00		\$ 86.00		\$ (86.00)
	\$ 1,110.00	\$ 106,932.00	\$ 108,042.00	\$ 144,798.00	\$ 36,756.00

<u>Acct. No</u>	<u>Benefits</u>		
10121000	P/T Retirement	3.75%	\$ 40.00
10122000	Medicare	1.45%	\$ 15.00
10124000	Workers Comp	2.93%	\$ 31.00
	TOTAL BENEFITS		\$ 86.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20285100	Recreation Services	\$ 105,182.00
20285200	Recreation Supplies	\$ 1,750.00
		\$ 106,932.00

2023-24 Estimated Budget Sheet

Year: 23/24
 Program: Leisure Classes
 Est. Attendance: varies

Times: Varies
 Days: Varies
 Duration: year round

PROGRAM DESCRIPTION: Reflects leisure classes and contracted programs. Recreation offers a variety of classes. All new instructors will have a 60/40 split. Old instructors have been grandfathered in at their rate.

RLE to Pay:

Position	Rate	fee	Yearly Cost	Comments
Taekwondo	0%	\$8,355/ Month	\$ 100,260.00	45 Participants Monthly at \$199 a month per child. Minus the \$600 monthly cost of building rental. 2851
National Academy of Athletics	70%	\$ 3,822.00	\$ 4,072.00	70 participants for the year at \$78 each (Based on 22-23 numbers). \$250 for rental of Twin Rivers Facilities. 2851
Dance/Gym	80%	0	\$ 250.00	\$250 for rental of Twin Rivers Facilities. 2851
Hunters Safety	0	0	0	No Direct Cost.
Tai Chi	0	0	0	No Direct Cost.
A Matter of Balance	0	0	0	No Direct Cost.
Painting Club	0	0	0	No Direct Cost.
Walking Club	0	0	0	No Direct Cost.
Elder Craftsman Club	0	0	0	No Direct Cost.
Pickleball Club	0	0	0	No Direct Cost.
Total:			\$ 104,582.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Subtotal:				Supplies provided by contractors

REVENUE:

Description	Rate	Fees Collected	Yearly Revenue	Comments
Taekwondo	0%	\$11,250/ month	\$ 135,260.00	\$250 per child for 45 students each month. Contract with Twin Rivers to pay for all 45 spots held monthly.
National Academy of Athletics	30%	\$ 5,460.00	\$ 1,388.00	30% of total Revenue minus \$250 Twin River Facility Rental
Dance/Gym	20%	\$3,600	\$ 3,350.00	Joanna collects fees and pays avg \$300/month to district. \$250 Twin River Facility Rental subtracted.
Hunters Safety	0	0	0	No Direct Rev.
Tai Chi	0	0	0	No Direct Rev.
A Matter of Balance	0	0	0	No Direct Rev.
Painting Club	0	0	0	No Direct Rev.
Walking Club	0	0	0	No Direct Rev.
Elder Craftsman Club	0	0	0	No Direct Rev.
Pickleball Club	0	0	0	No Direct Rev.
			\$ 139,998.00	

YEARLY SUMMARY:

paid	\$ 104,582.00	Revenue	\$ 139,998.00
Services and Supplies	\$ -	Expenses	\$ 104,582.00
Program subtotal	\$ 104,582.00	PROFIT	\$ 35,416.00

2023-24 Estimated Budget Sheet

Season: Winter
 Program: Youth Art Class
 Est. Attendance: 15 per session

Times: 5-7pm
 Days: Tues and Thurs
 Duration: January- April

PROGRAM DESCRIPTION: Youth Art Classes will include introduction to different mediums and the opportunity to work on various 2D and 3D projects. 2 sessions- 8 days each.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Teacher	64	\$ 16.00	\$ 1,024.00	4 hrs/wk (16)=64
Subtotal w/o benefits			\$ 1,024.00	
Retirement		3.75%	\$ 40.00	
Medicare		1.45%	\$ 15.00	
Workmans Comp		2.93%	\$ 31.00	
Total:			\$ 1,110.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Art Supplies	35	\$ 50.00	\$ 1,750.00	\$50 per kid. Includes supplies for instructor demos (2852)
Cost Recovery	4	\$ 150.00	\$ 600.00	Used to break even when there is not enough participation. 2 per session. (2851)
Subtotal:			\$ 2,350.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Participant Fees	30	\$ 160.00	\$ 4,800.00	
			\$ 4,800.00	

SUMMARY:

Personnel	\$ 1,110.00	Revenue	\$ 4,800.00
Services and Supplies	\$ 2,350.00	Expenses	\$ 3,460.00
Program subtotal	\$ 3,460.00	PROFIT	\$ 1,340.00

Operating Budget--2023-2024

Program:2350

SAFETY / MARKETING SUMMARY

<u>Expenditures</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY 23/24</u>
Human Resources	\$ 723.00	\$ 636.00	\$ 673.00	\$ 347.00
Services & Supplies	\$ 1,402.00	\$ 1,822.00	\$ 2,398.00	\$ 1,960.00
TOTAL	\$ 2,125.00	\$ 2,458.00	\$ 3,071.00	\$ 2,307.00

<u>Revenue</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 23/24</u>	<u>Budgeted FY 23/24</u>
Program Funded	\$ 1,800.00	\$ 1,325.00	\$ 1,426.00	\$ 1,500.00
TOTAL	\$ 1,800.00	\$ 1,325.00	\$ 1,426.00	\$ 1,500.00

SAFETY / MARKETING DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
CPR Course		\$ 1,140.00	\$ 1,140.00	\$ 1,500.00	\$ 360.00
Marketing/ Promotions	\$ 320.00	\$ 820.00	\$ 1,140.00		\$ (1,140.00)
Benefits	\$ 27.00		\$ 27.00		\$ (27.00)
TOTAL	\$ 347.00	\$ 1,960.00	\$ 2,307.00	\$ 1,500.00	\$ (807.00)

<u>Acct. No</u>	<u>Benefits</u>	
10121000	P/T Retirement	\$ 12.00
10122000	Medicare	\$ 5.00
10124000	Workers Comp	\$ 10.00
	TOTAL BENEFITS	\$ 27.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20207600	Office Supplies	\$ 720.00
20285100	Recreation Services	\$ 1,000.00
20285200	Recreation Supplies	\$ 240.00
	TOTAL	\$ 1,960.00

2023-24 Estimated Budget Sheet

Season:
 Program: CPR course
 Est. Attendance: 15

Times: TBD
 Days: TBD
 Duration: 2x per year

PROGRAM DESCRIPTION: Participants will be certified in American Red Cross CPR/AED/First Aid for Adults, Pediatric and Infant. 2 classes per year between March and June. (10 participants per class)

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Instructor (Rec Coordinator)	8	\$ -	\$ -	Taught by Recreation Coordinator (In-Kind) 4 hours per class 2 classes per year
Subtotal w/o benefits			\$ -	
Retirement		3.75%	\$ -	
Medicare		1.45%	\$ -	
Workmans comp		2.93%	\$ -	
Total:			\$ -	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Certifications	20	\$ 50.00	\$ 1,000.00	2851
Replacement Class Supplies	20	\$ 7.00	\$ 140.00	2852
Subtotal:			\$1,140.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Registration	20	\$ 75.00	\$ 1,500.00	10 participants per class
			\$1,500.00	

YEARLY SUMMARY:

Personnel	\$ -	Revenue	\$ 1,500.00
Services and Supplies	\$ 1,140.00	Expenses	\$ 1,140.00
Program subtotal	\$1,140.00	Profit	\$ 360.00

2023-24 Estimated Budget Sheet

Season:
 Program: Marketing and Promotions
 Est. Attendance:

Times: Varies
 Days: Varies
 Duration: year round

PROGRAM DESCRIPTION: Recreation participates in a variety of promotional events by setting up booths and handing out flyers and giveaways. In addition, Recreation sends out activity guides bi annually.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Recreation Leader	20	\$ 16.00	\$ 320.00	prep for events and staff booths
Subtotal w/o benefits			\$ 320.00	
Retirement		3.75%	\$ 12.00	
Medicare		1.45%	\$ 5.00	
Workmans comp		2.93%	\$ 10.00	
Total:			\$ 347.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
giveaways	1	\$ 100.00	\$ 100.00	pens, mugs, stickers, candy, etc. 2852
Flyers	40	\$ 18.00	\$ 720.00	40 packs of 500. Used to send fliers to schools 6x per year and to stock flyer wall. 2076
Subtotal:			\$ 820.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
			\$ -	

SUMMARY:

Personnel	\$ 347.00	Revenue	\$ -
Services and Supplies	\$ 820.00	Expenses	\$ 1,167.00
Program subtotal	\$ 1,167.00	Profit	\$ (1,167.00)

Operating Budget--2023-2024

Program: 2400

SPECIAL EVENTS SUMMARY

<u>Expenditures</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Human Resources	\$ 1,427.00	\$ 1,517.00	\$ 2,669.00	\$ 2,825.00	\$ 3,739.00
Services & Supplies	\$ 3,327.00	\$ 3,360.00	\$ 4,101.00	\$ 3,347.00	\$ 3,380.00
TOTAL	\$ 4,754.00	\$ 4,877.00	\$ 6,770.00	\$ 6,172.00	\$ 7,119.00

<u>Revenue</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Program Funded	\$ 4,280.00	\$ 3,560.00	\$ 4,195.00	\$ 5,350.00	\$ 4,431.00
TOTAL	\$ 4,280.00	\$ 3,560.00	\$ 4,195.00	\$ 5,350.00	\$ 4,431.00

Program: 2400

SPECIAL EVENTS DETAIL

	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
Cookie, Craft, and Santa	\$ 320.00	\$ 462.00	\$ 782.00	\$ 850.00	\$ 68.00
Country Faire	\$ 288.00		\$ 288.00	\$ 311.00	\$ 23.00
Creek Week	\$ 64.00	\$ 25.00	\$ 89.00	\$ -	\$ (89.00)
Events (Misc)	\$ 576.00	\$ 950.00	\$ 1,526.00	\$ -	\$ (1,526.00)
Family Night	\$ 192.00	\$ 125.00	\$ 317.00	\$ 275.00	\$ (42.00)
Movies at the Park	\$ 384.00	\$ 45.00	\$ 429.00	\$ 195.00	\$ (234.00)
Eggstravaganza	\$ 400.00	\$ 750.00	\$ 1,150.00	\$ 800.00	\$ (350.00)
Summer Kick Off	\$ 503.00	\$ 95.00	\$ 598.00	\$ 500.00	\$ (98.00)
Truck or Treat	\$ 400.00	\$ 215.00	\$ 615.00	\$ 700.00	\$ 85.00
Valentines Dance	\$ 192.00	\$ 615.00	\$ 807.00	\$ 800.00	\$ (7.00)
Veterans Day	\$ 128.00	\$ 98.00	\$ 226.00	\$ -	\$ (226.00)
Benefits	\$ 292.00	\$ -	\$ 292.00	\$ -	\$ (292.00)
TOTAL	\$ 3,739.00	\$ 3,380.00	\$ 7,119.00	\$ 4,431.00	\$ (2,688.00)

<u>Acct. No</u>	<u>Benefits</u>	
10121000	P/T Retirement	\$ 133.00
10122000	Medicare	\$ 54.00
10124000	Workers Comp	\$ 105.00
	TOTAL BENEFITS	\$ 292.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20223600	Fuel	\$ 25.00
20285100	Recreation Services	\$ 15.00
20285200	Recreation Supplies	\$ 3,340.00
		\$ 3,380.00

2023-24 Estimated Budget Sheet

Season: 23/24
 Program: Cookies with Santa
 Est. Attendance: 175

Times: 2:00-5:00pm
 Days: 2nd Saturday Dec.
 Duration: 1 day

PROGRAM DESCRIPTION: This event will feature a cookie decorating, crafts, hot cocoa, and pictures with santa. This event will take place before the Christmas Lights parade at the Community Center building. The Board of Directors is invited to attend if desired.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leaders (4)	20	\$ 16.00	\$ 320.00	5 hours per leader
Subtotal w/o benefits			\$ 320.00	
Retirement		3.75%	\$ 12.00	
Medicare		1.45%	\$ 5.00	
workmans comp		2.93%	\$ 10.00	
Total:			\$ 347.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Table Cloths	12	\$ 1.00	\$ 12.00	12x1 (2852)
Cookies, cocoa, and craft supplies			\$ 300.00	cookies, frosting, cocoa, decorating items, craft supplies (2852)
Christmas Trees			\$ -	Donation (2852)
decorations			\$ 50.00	gift wrap paper, wall art, etc. (2852)
Misc. Supplies			\$ 50.00	tickets, craft supplies, banner (2852)
Santa			\$ -	Volunteer
Raffle prizes			\$ -	Various donors
Thank You Gift Santa Volunteer	1	\$ 50.00	\$ 50.00	
Subtotal:			\$ 462.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Adult	75	\$ -	\$ -	Staff will focus on acquiring sponsorship for this event as cost recovery
Child Entrance	100	\$ -	\$ -	
Sponsorships	1	\$ 800.00	\$ 800.00	
Raffle Tickets/ Day-of Donations	50	\$ 1.00	\$ 50.00	
			\$ 850.00	

SUMMARY:

Personnel	\$347.00	Revenue	\$ 850.00
Services and Supplies	\$462.00	Expenses	\$ 809.00
Program subtotal	\$809.00	Profit	\$ 41.00

2023-24 Country Faire

Season:

Times: 8am-5pm

Program: Country Faire

Days: TBD

Est. Attendance:

Duration: 1 day

PROGRAM DESCRIPTION: The Country Faire is put on by the RLE Country Faire. Staff will run a game or activity for kids during the day.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Rec Leaders (2)	18	\$ 16.00	\$288.00	Just in case there are not enough volunteers; 4 Hours each; Set-up, Clean-up; Staff Day-of
Subtotal w/o benefits			\$288.00	
Retirement		3.75%	\$ 11.00	
Medicare		1.45%	\$ 5.00	
workmans comp		2.93%	\$ 9.00	
Total:			\$313.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
			\$ -	
			\$ -	
Subtotal:			\$ -	

REVENUE:

Description	Quantity	Fee	Total	Comments
Staff Bill to Country Faire	18	\$ 16.00	\$311.00	Bill Cost of Staff to Country Faire
			\$311.00	

SUMMARY:

Personnel	\$313.00	Revenue	\$311.00
Services and Supplies	\$ -	Expenses	\$313.00
Program subtotal	\$313.00	Profit	\$ (2.00)

2023-24 Estimated Budget Sheet

Season:
 Program: Creek Week
 Est. Attendance: 100

Times: 9-12
 Days: TBD
 Duration: 1 day

PROGRAM DESCRIPTION: The community comes together to clean out the creeks at 3 sites. The Community Center, Hayer Park and Dry Creek Ranch House. All sites are usually covered by volunteers, but will budget for the chance that a volunteer coordinator does not show. All supplies are provided by Creek Week. This event has not run since COVID began, but should be planned for.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leader	4	\$ 16.00	\$ 64.00	One part time worker to assist with sites
Subtotal w/o benefits			\$ 64.00	
Retirement		3.75%	\$ 3.00	
Medicare		1.45%	\$ 1.00	
workmans comp		2.93%	\$ 2.00	
Total:			\$ 70.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Fuel	1	\$ 25.00	\$ 25.00	Driving to and from Creek Week Meetings (2236)
Subtotal:			\$ 25.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
				no registration fee
			\$ -	

SUMMARY:

Personnel	\$ 70.00	Revenue	\$ -
Services and Supplies	\$ 25.00	Expenses	\$ 95.00
Program subtotal	\$ 95.00	Profit	\$ (95.00)

2023-24 Events Misc.

Season: Annual

Program: Outside events supporting Community

Est. Attendance: 200

Days: Variable

Duration: Variable

PROGRAM DESCRIPTION: This is to account for the District's participation in outside community events that we do not host: Christmas Parade, Little League Parade, National Night Out, Farm and Tractor Days; Country Faire. Will Market Programs at all Events.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leader (5)	36	\$ 16.00	\$ 576.00	6 Hours Each- Set-up; Clean-up; Work at Event
Subtotal w/o benefits			\$ 576.00	
Retirement		3.75%	\$ 22.00	
Medicare		1.45%	\$ 9.00	
workmans comp		2.93%	\$ 17.00	
Total:			\$ 624.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Decoration Christmas Parade	3	\$ 50.00	\$ 150.00	2852
Decorations RLLL Parade	3	\$ 50.00	\$ 150.00	2852
Supplies National Night Out	1	\$ 50.00	\$ 50.00	Booth game and prizes (2852)
Supplies Country Faire	1	\$ 50.00	\$ 50.00	Booth game and prizes (2852)
Supplies Farm and Tractor	1	\$ 50.00	\$ 50.00	Booth game and prizes (2852)
Ribbon Cutting-Westside Park	1	\$ 500.00	\$ 500.00	Supplies for Ribbon Cutting at Westside Park (2852)
Subtotal:			\$ 950.00	

REVENUE:

Description	Quantity	Fee	Total	Comments

SUMMARY:

Personnel	\$ 624.00	Revenue	\$ -
Services and Supplies	\$ 950.00	Expenses	\$ 1,574.00
Program subtotal	\$1,574.00	Profit	\$(1,574.00)

2023-24 Family Night - May Event

Season: 23-24

Times: 6-9pm

Program: Family Night

Days: Friday Night in May

Est. Attendance: 15 Families

PROGRAM DESCRIPTION: Families compete in Nerf, Bingo, or other competitive event.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leader (3)	12	\$ 16.00	\$192.00	4 hours each (Set-up, Clean-up, Work at Event)
Subtotal w/o benefits			\$192.00	
Retirement		3.75%	\$ 8.00	
Medicare		1.45%	\$ 3.00	
Workmans Comp		2.93%	\$ 6.00	
Total:			\$209.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Event Supplies	1	\$ 75.00	\$ 75.00	Prizes & Gear (2852)
Refreshments	3	donation	\$ -	Staff will get donations from local business (2852)
Event Decorations	1	\$ 50.00	\$ 50.00	Table Cloths, Streamers (2852)
Subtotal:			\$125.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Family of 4	15	\$ 5.00	\$ 75.00	\$5 per family
Sponsors	2	\$ 100.00	\$200.00	
			\$275.00	

SUMMARY:

Personnel	\$209.00	Revenue	\$275.00
Services and Supplies	\$125.00	Expenses	\$334.00
Program subtotal	\$334.00	Profit	\$(59.00)

2022-23 Estimated Budget Sheet

Season: Summer
 Program: Movies in the Park
 Est. Attendance: 30

730-11pm
 Days: Friday Nights
 Duration: 1 day a month

PROGRAM DESCRIPTION: Movies in the park will be held at the community center lawn. The movie is free, but concessions will be served to cover some costs. We will have one a month from June-August. Two employees will be scheduled.

PERSONNEL:

Position	Hours	Rate of Pay	Total Cost	Comments
Rec leader	24	\$ 16.00	\$ 384.00	4 hrs per night for each employee
Subtotal w/o benefits			\$ 384.00	
Retirement		3.75%	\$ 15.00	
Medicare		1.45%	\$ 6.00	
workmans comp		2.93%	\$ 12.00	
Total:			\$ 417.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Concessions	3	\$ 10.00	\$ 30.00	Strive to get these donated from local businesses (2852)
Movie rental	3	\$ 5.00	\$ 15.00	2851
Subtotal:			\$ 45.00	

REVENUE:

Description	Quantity	Fee	Total Cost	Comments
Sponsors	3	\$ 50.00	\$ 150.00	
Concessions	45	\$ 1.00	\$ 45.00	15 each movie night
			\$ 195.00	

SUMMARY:

Personnel	\$ 417.00	Revenue	\$ 195.00
Services and Supplies	\$ 45.00	Expenses	\$ 462.00
Program subtotal	\$ 462.00	Profit	\$ (267.00)

2023-24 Eggstravaganza

Season: Spring
 Program: Spring Eggstravaganza
 Est. Attendance: 250

Times: 9am-12pm
 Days: Saturday
 Duration: 1 day

PROGRAM DESCRIPTION: The Spring Eggstravaganza features a crafts fair, egg hunts, music, and crafts. Volunteers vary depending on the year and can decrease personnel costs. Staff will work on sponsorships for cost recovery.

PERSONNEL:

Position	Hours	Rate of Pay	Total Cost	Comments
Recreation Leaders (5)	25	\$ 16.00	\$ 400.00	5 hours/leader
Subtotal w/o benefits			\$ 400.00	
Retirement		3.75%	\$ 15.00	
Medicare		1.45%	\$ 6.00	
workmans comp		2.93%	\$ 12.00	
Total:			\$ 433.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Eggs, Candy, Prizes	1	\$ 500.00	\$ 500.00	2852
kid zone activities	1	\$ 150.00	\$ 150.00	Crafts, games, prizes (2852)
misc. supplies			\$ 100.00	egg hunt area supplies, décor, etc. (2852)
DJ			Volunteer	
Subtotal:			\$ 750.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Organization Tables	5	\$ 20.00	\$ 100.00	avg 10 per year
Sponsors	14	\$ 50.00	\$ 700.00	Sponsorships
			\$ 800.00	

Personnel	\$ 433.00	Revenue	\$ 800.00
Services and Supplies	\$ 750.00	Expenses	\$ 1,183.00
Program subtotal	\$ 1,183.00	Profit	\$ (383.00)

2023-24 Estimated Budget Sheet

Season: Summer
 Program: special event/ Pool Opening

Times:6:00-9:00pm
 Days: Friday, June 16th
 Duration: 2.5 hours (Public
 Swim Hours)

Est. Attendance: 75

PROGRAM DESCRIPTION: This event is designed to promote the pool opening, and advertise summer programs.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Manager	5	\$ 19.00	\$ 95.00	
Guards (6)	4	\$ 17.00	\$ 408.00	
Subtotal w/o benefits			\$ 503.00	
Retirement		3.75%	\$ 19.00	
Medicare		1.45%	\$ 8.00	
Workmans Comp		2.93%	\$ 15.00	
Total:			\$ 545.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Decorations	1	\$ 35.00	\$ 35.00	2852
Concessions	1	\$ 60.00	\$ 60.00	candy, water, chips, gatorade, popsicles (2852)
Subtotal:			\$ 95.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Admission	75	\$ 6.00	\$ 450.00	projecting attendance
Concession Sales	50	\$ 1.00	\$ 50.00	
			\$ -	
			\$ 500.00	

SUMMARY:

Personnel	\$ 545.00	Revenue	\$ 500.00
Services and Supplies	\$ 95.00	Expenses	\$ 640.00
Program subtotal	\$ 640.00	PROFIT	\$ (140.00)

2023-24 Estimated Budget Sheet

Season: Fall
 Program: Trunk or Treat
 Est. Attendance: 700

Times: 5-7:30pm
 Days: Saturday before Halloween
 Duration: 1 day

PROGRAM DESCRIPTION: The parking lot has a trunk or treat and concessions for sale. Donations accepted at event.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leaders (5)	25	\$ 16.00	\$ 400.00	includes set up/clean up and event
Subtotal w/o benefits			\$ 400.00	
Retirement		3.75%	\$ 15.00	
Medicare		1.45%	\$ 6.00	
workmans comp		2.93%	\$ 12.00	
Total:			\$ 433.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Decorations	1	\$55	\$ 55.00	spider webs, misc. décor, etc. (2852)
Candy	5	\$32	\$ 160.00	2852
Subtotal:			\$ 215.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Sponsors	7	100	\$ 700.00	Staff will work on gaining more sponsorship to help cost recovery
TOTAL			\$ 700.00	

SUMMARY:

Personnel	\$ 433.00	Revenue	\$ 700.00
Services and Supplies	\$ 215.00	Expenses	\$ 648.00
Program subtotal	\$ 648.00	Profit	\$ 52.00

2023-24 Valentines Event

Season: Winter

Program: Valentines Event
 Est. Attendance: 75

Days: Saturday prior to
 Valentines day
 Duration: Saturday 5:30-8:30pm

PROGRAM DESCRIPTION: Valentines event will be for families and will include activities.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leader (3)	12	\$ 16.00	\$192.00	4 Hours Each- Set-up; Clean-up; Work at Event
Subtotal w/o benefits			\$192.00	
Retirement		3.75%	\$ 8.00	
Medicare		1.45%	\$ 3.00	
workmans comp		2.93%	\$ 6.00	
Total:			\$209.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Table cloths	15	\$ 2.00	\$ 30.00	2852
Decorations	1	\$ 75.00	\$ 75.00	2852
Plates/Cups/Napkins	4	\$ 15.00	\$ 60.00	2852
Dinner	75	\$ 5.00	\$375.00	2852
Dessert	75	\$ 1.00	\$ 75.00	2852
Subtotal:			\$615.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Entry Fee per Person	75	\$ 8.00	\$600.00	
Sponsors	4	\$ 50.00	\$200.00	
			\$ -	
			\$800.00	

SUMMARY:

Personnel	\$209.00	Revenue	\$800.00
Services and Supplies	\$615.00	Expenses	\$824.00
Program subtotal	\$824.00	Profit	\$ (24.00)

2023-24 Veterans Day

Season: Fall

Program: Veteran's Day Flag Display

Est. Attendance:

Times: 8am-5pm

Days: Veteran's Day

Duration: 1 day

PROGRAM DESCRIPTION: A flag display is created in the Depot Park. Veterans and community members are encouraged to speak. Flags are placed by volunteer basis, no staff hours needed unless volunteers cancel. New flags need to be purchased. The rope to line up the flags needs to be updated.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Rec Leaders (2)	8	\$ 16.00	\$ 128.00	Just in case there are not enough volunteers: 4 Hours each; Set-up.
Subtotal w/o benefits			\$ 128.00	
Retirement		3.75%	\$ 5.00	
Medicare		1.45%	\$ 2.00	
workmans comp		2.93%	\$ 4.00	
Total:			\$ 139.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Flags	5	\$ 7.50	\$ 38.00	25 pack for \$7.50 (2852)
Banner	1	\$ 60.00	\$ 60.00	2852
Subtotal:			\$ 98.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
			\$ -	
			\$ -	

SUMMARY:

Personnel	\$139.00	Revenue	\$ -
Services and Supplies	\$ 98.00	Expenses	\$ 237.00
Program subtotal	\$237.00	Profit	\$(237.00)

Operating Budget--2023-2024

Program:2500

YOUTH / ADULT SPORTS SUMMARY

<u>Expenditures</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY 22/23</u>	<u>Budgeted FY23/24</u>
Human Resources	\$ 7,877.00	\$ 7,359.00	\$ 7,396.00	\$ 3,118.00	\$ 5,477.00
Services & Supplies	\$ 10,462.00	\$ 6,413.00	\$ 6,413.00	\$ 9,244.00	\$ 10,651.00
TOTAL	\$ 18,339.00	\$ 13,772.00	\$ 13,809.00	\$ 12,362.00	\$ 16,128.00

<u>Revenue</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>Budgeted FY23/24</u>
Program	\$ 3,118.00	\$ 14,745.00	\$ 14,745.00	\$ 13,920.00	\$ 17,010.00
TOTAL	\$ 3,118.00	\$ 14,745.00	\$ 14,745.00	\$ 13,920.00	\$ 17,010.00

Program:2500

YOUTH / ADULT SPORTS DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>Net</u>
Adult Coed Softball	\$ 3,840.00	\$ 3,436.00	\$ 7,276.00	\$ 7,650.00	\$ 374.00
Youth Fishing	\$ 576.00	\$ 1,040.00	\$ 1,616.00	\$ 2,000.00	\$ 384.00
Youth Sports Camp		\$ 5,935.00	\$ 5,935.00	\$ 6,400.00	\$ 465.00
Youth Tennis	\$ 640.00	\$ 240.00	\$ 880.00	\$ 960.00	\$ 80.00
Benefits	\$ 421.00		\$ 421.00		\$ (421.00)
SUB TOTAL	\$ 5,477.00	\$ 10,651.00	\$ 16,128.00	\$ 17,010.00	\$ 882.00

<u>Acct. No</u>	<u>Benefits</u>	
10121000	P/T Retirement	\$ 190.00
10122000	Medicare	\$ 79.00
10124000	Workers Comp	\$ 152.00
	TOTAL BENEFITS	\$ 421.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20223600	Fuel - Recreation	\$ 80.00
20285100	Recreation Services	\$ 8,351.00
20285200	Recreation Supplies	\$ 2,220.00
	TOTAL	\$ 10,651.00

2023-24 Estimated Budget Sheet

Season: Fall, Spring, Summer
 Program: Coed Softball
 Est. Attendance: 6 teams/session

Times: 5-9pm
 Days: Sunday
 Duration: 9 weeks each

PROGRAM DESCRIPTION: The Coed Adult Softball league is comprised of 4 teams who play at least 6 games plus 1 week of playoffs. USA Softball rules are followed. Championship team receives a prize of either championship shirts or entry fees paid for the GSSA championship series. There is a spring, summer, and fall league each year.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Rec Leader	240	\$ 16.00	\$ 3,840.00	80 hrs: per season includes additional time per week for set up/break down. 3 Seasons 2 rec leaders included
Subtotal w/o benefits			\$ 3,840.00	
Retirement		3.75%	\$ 144.00	
Medicare		1.45%	\$ 60.00	
Workmans Comp		2.93%	\$ 115.00	
Total:			\$ 4,159.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Umpires	32	\$ 38.00	\$ 1,216.00	\$38 per game (2851)
Assignment Fee	9	\$ 30.00	\$ 270.00	12% of each invoice usually 3 per season (2851)
Softballs	9	\$ 60.00	\$ 540.00	\$45 per box (dozen balls) 35 per season with 8 teams (2852)
Champ Tee-shirts	60	\$ 20.00	\$ 1,200.00	20 shirts each season with 3 seasons (2852)
Field Upgrades (GSSA Grant)	1	\$ -	\$ -	not guaranteed
Team Registration	6	\$ 35.00	\$ 210.00	only new team names need to be registered avg 2 new teams per season (3 seasons) (2851)
Subtotal:			\$ 3,436.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Team Registration	17	\$ 450.00	\$ 7,650.00	\$450 per team (16 teams)
GSSA grant			\$ -	not guaranteed
Total:			\$ 7,650.00	

YEARLY SUMMARY:

Personnel	\$ 4,159.00	Revenue	\$ 7,650.00
Services and Supplies	\$ 3,436.00	Expenses	\$ 7,595.00
Program subtotal	\$ 7,595.00	Profit	\$ 55.00

2023-24 Estimated Budget Sheet

Season: Spring and Fall
 Program: Youth Fishing
 Est. Attendance: 15 per session

Times: 8-11am
 Days: 2 sessions annually
 Duration: 4 weeks per session

PROGRAM DESCRIPTION: Entry level fishing program. There will be 4 trips or fishing opportunities per session. North Natomas Regional Park, 2 sessions per year. Each session is \$100 per participant. We currently have 10 fishing poles available.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Aide	36	\$ 16.00	\$ 576.00	4 hours per trip, 4 weeks per session
Subtotal w/o benefits			\$ 576.00	
Retirement		3.75%	\$ 22.00	
Medicare		1.45%	\$ 9.00	
Workmans Comp		2.93%	\$ 17.00	
Total:			\$ 624.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Gallon Ziplock bags	5	\$ 6.00	\$ 30.00	2852
Fuel Recreation	8	\$ 10.00	\$ 80.00	\$10 per trip (2236)
Gate Fee	8	\$ 10.00	\$ 80.00	2851
New Fishing Poles	10	\$ 15.00	\$ 150.00	Investment to help increase participation (2852)
Fishing supplies	2	\$ 150.00	\$ 300.00	\$100 per session for tackle, lines, tools (2852)
Cost Recovery	4	\$ 100.00	\$ 400.00	Used to break even when there is not enough participation. 2 per session. (2851)
Subtotal:			\$ 1,040.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Registration	20	\$ 100.00	\$ 2,000.00	will fish out of North Natomas Regional Park to increase participation
			\$ 2,000.00	

SUMMARY:

Personnel	\$ 624.00	Revenue	\$ 2,000.00
Services and Supplies	\$ 1,040.00	Expenses	\$ 1,664.00
Program subtotal	\$ 1,664.00	PROFIT	\$ 336.00

2023-24 Budget Sheet

Season: Winter & Spring or Summer
 Program: Youth Sports Camps/ Leagues
 Est. Attendance: 20 per session

Times: 6-8pm
 Days: Varies
 Duration:
 Winter, Spring and/or Summer

PROGRAM DESCRIPTION: The Youth Sports Camps/ Leagues. This program will offer 2 sessions. This program will be in run by National Academy of Athletics.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
		\$ 15.00	\$ -	
Coaches training		\$ 15.00	\$ -	
Subtotal w/o benefits			\$ -	
Retirement		3.75%	\$ -	
Medicare		1.45%	\$ -	
Workmans Comp		2.93%	\$ -	
Total:			\$ -	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Gym Use Fee	8	\$ 100.00	\$ 815.00	8 days of use plus \$15 app fee (2851)
Contractor percentage	6400	70%	\$ 4,480.00	2851
Cost Recovery	4	\$ 160.00	\$ 640.00	Used to break even when there is not enough participation. 2 per session (2851)
Subtotal:			\$ 5,935.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
participants	40	\$ 160.00	\$ 6,400.00	Minimum to cover costs
			\$ -	
			\$ 6,400.00	

SUMMARY:

Personnel	\$ -	Revenue	\$ 6,400.00
Services and Supplies	\$ 5,935.00	Expenses	\$ 5,935.00
Program subtotal	\$ 5,935.00	Profit	\$ 465.00

2023-24 Fall and Spring Budget

Season: Fall 2023, Spring 2024
 Program: Youth Tennis or Pickleball

Times: 10:30am-12:30pm
 Days: Saturday
 Duration: 4 weeks

PROGRAM DESCRIPTION: Introductory program, All equipment is provided. We will not need to purchase any new supplies this year. 4 weeks per session

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Coaches (Spring session)	20	\$ 16.00	\$ 320.00	2.5hrs per week at \$15 for 2 coaches
Coaches (Fall session)	20	\$ 16.00	\$ 320.00	2.5 hrs per week at \$15 for 2 coaches
Subtotal w/o benefits			\$ 640.00	
Retirement		3.75%	\$ 24.00	
Medicare		1.45%	\$ 10.00	
Workmans Comp		2.93%	\$ 20.00	
Total:			\$ 694.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
All supplies Owned			\$ -	
			\$ -	
Cost Recovery	4	\$ 60.00	\$ 240.00	Used to break even when there is not enough participation. 2 per session. (2851)
Subtotal:			\$ 240.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
participants	16	\$ 60.00	\$ 960.00	8 per session to break even
			\$ -	
			\$ 960.00	

SUMMARY:

Personnel	\$ 694.00	Revenue	\$ 960.00
Services and Supplies	\$ 240.00	Expenses	\$ 934.00
Program subtotal	\$ 934.00	Profit	\$ 26.00

Operating Budget--2023-2024

Program: 2600

AQUATICS SUMMARY

<u>Expenditures</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Human Resources	\$ 43,542.00	\$ 51,889.00	\$ 54,903.00	\$ 58,210.00	\$ 65,800.00
Services & Supplies	\$ 5,504.00	\$ 6,889.00	\$ 7,179.00	\$ 6,759.00	\$ 8,785.00
TOTAL	\$ 49,046.00	\$ 58,778.00	\$ 62,082.00	\$ 64,969.00	\$ 74,585.00

<u>Revenue</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Program Funded	\$ 33,865.00	\$ 49,095.00	\$ 44,265.00	\$ 59,560.00	\$ 49,750.00
TOTAL	\$ 33,865.00	\$ 49,095.00	\$ 44,265.00	\$ 59,560.00	\$ 49,750.00

Program: 2600

AQUATICS DETAIL

<u>Program</u>	<u>Salary</u>	<u>S & S</u>	<u>TOTAL</u>	<u>Revenue</u>	<u>PROFIT</u>
Aquatics Supplies	\$ -	\$ 4,835.00	\$ 4,835.00	\$ -	\$ (4,835.00)
Lifeguard Training	\$ -	\$ 3,050.00	\$ 3,050.00	\$ 2,525.00	\$ (525.00)
Public Swim	\$ 22,310.00	\$ 500.00	\$ 22,810.00	\$ 15,225.00	\$ (7,585.00)
Staff Training	\$ 17,890.00	\$ 300.00	\$ 18,190.00		\$ (18,190.00)
Swim Lessons	\$ 20,625.00	\$ 100.00	\$ 20,725.00	\$ 32,000.00	\$ 11,275.00
Benefits	\$ 4,975.00		\$ 4,975.00	\$ -	\$ (4,975.00)
SUBTOTAL	\$ 65,800.00	\$ 8,785.00	\$ 74,585.00	\$ 49,750.00	\$ (24,835.00)

<u>Acct. No</u>	<u>Benefits</u>	
10121000	P/T Retirement	\$ 2,300.00
10122000	Medicare	\$ 885.00
10124000	Workers Comp	\$ 1,790.00
	TOTAL BENEFITS	\$ 4,975.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20285100	Recreation Services	\$ 5,160.00
20285200	Recreation Supplies	\$ 3,625.00
		\$ 8,785.00

2023-24 Estimated Budget Sheet

Season: Summer
 Program: Aquatic Supplies
 Est. Attendance:

Times:
 Days:
 Duration:

PROGRAM DESCRIPTION: Aquatic supplies are necessary for day to day operations and to respond in an emergency. Most supplies are used for all aquatic programs, therefore a separate supply budget has been created instead of dividing it between the programs.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Subtotal w/o benefits				
Retirement		3.75%		
Medicare		1.45%		
Workmans Comp		2.93%		
Total:			\$ -	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
MOU rental fee to TRUSD	1	\$2,400.00	\$ 2,400.00	2851
Staff Uniforms	25	\$ 45.00	\$ 1,125.00	Tank, suit/rashguard, whistle (2852)
First Aid	1	\$ 200.00	\$ 200.00	restock first aid supplies (2852)
Tubes	2	\$ 55.00	\$ 110.00	Replacements (natural wear and tear) (2852)
Chemical Test Supplies	3	\$ 15.00	\$ 45.00	2 bottles of each re-agent (2852)
Wristbands	5	\$ 45.00	\$ 225.00	pack of 2400 for \$45 used for swim tests (2852)
Fanny Packs	2	\$ 65.00	\$ 130.00	2 packs of 10 (2852)
Staff incentives	10	\$ 50.00	\$ 500.00	end of year pool party, session incentives, mentor program (2852)
Office Supplies	1	\$ 100.00	\$ 100.00	organizational supplies (2852)
Subtotal:			\$ 4,835.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
			\$ -	

SUMMARY:

Personnel	\$ -	Revenue	\$ -
Services and Supplies	\$4,835.00	Expenses	\$ 4,835.00
Program subtotal	\$4,835.00	Profit	\$(4,835.00)

2023-24 Estimated Budget Sheet

Season: Spring
 Program: Lifeguard Training
 Est. Attendance: 15

Times: 8am-5pm
 Days:
 Duration: 2 sessions

PROGRAM DESCRIPTION: Participants become certified in American Red Cross Lifeguarding/First Aid/AED. This should be completed as a blended learning course. 22 hours per class

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Instructor	44	\$0	\$ -	Taught by Recreation Coordinator (In-Kind) 22 hours per class 2 classes per year
Subtotal w/o benefits			\$ -	
Retirement		3.75%	\$ -	
Medicare		1.45%	\$ -	
Workmans Comp		2.93%	\$ -	
Total:			\$ -	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
pocket masks/hi pack	15	\$ 10.00	\$ 150.00	2852
Supplies	20	\$ 7.00	\$ 140.00	binders, pens, dummies supplies (2852)
pool rental	16	\$ 65.00	\$ 1,040.00	4 rental days Spring (2851)
certifications	15	\$ 50.00	\$ 750.00	2851
Guard Cert. Reimbursement	7	\$ 130.00	\$ 910.00	Will Reimburse guards who complete entire summer 2023 work with RLE- No Call-out or No-Shows (Incentive to fully re-staff pool) (2851)
Return Guard Cert. Reimbursement	3	\$ 20.00	\$ 60.00	
Subtotal:			\$ 3,050.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Registration	10	\$ 200.00	\$ 2,000.00	
Returning guards	5	\$ 75.00	\$ 375.00	
Sale of CPR Face Masks	10	\$ 15.00	\$ 150.00	
			\$ 2,525.00	

YEARLY SUMMARY:

Personnel	\$ -	Revenue	\$ 2,525.00
Services and Supplies	\$ 3,050.00	Expenses	\$ 3,050.00
Program subtotal	\$ 3,050.00	Profit	\$ (525.00)

2023-24 Estimated Budget Sheet

Season: Summer

Times: 12:30-4:30pm

Days: M, W, F, SA, SU & F/Sa

Program: Public Swim

Nights

Est. Attendance:

Duration: June- August

PROGRAM DESCRIPTION: The pool is open for the public to swim, this also accounts for lap swim, twilight swim, and pool party rentals.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Manager	184	\$19.05	\$ 3,510.00	41 days reg + 16 night swims
Guards (6)	184	\$17.02	\$ 18,800.00	41 days reg + 16 night swims
Subtotal w/o benefits			\$ 22,310.00	
Retirement		3.75%	\$ 850.00	
Medicare		1.45%	\$ 325.00	
Workmans Comp		2.93%	\$ 660.00	
Total:			\$ 24,145.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
			\$ -	
Concessions	5	\$ 100.00	\$ 500.00	5 purchases of candy, water, chips, gatorade, popsicles (2852)
Subtotal:			\$ 500.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Admission	1300	\$ 6.00	\$ 7,800.00	
Individual Pass	5	\$ 80.00	\$ 400.00	
Family pass	5	\$ 175.00	\$ 875.00	
Early Family pass	5	\$ 150.00	\$ 750.00	
Pool Party Rentals	20	\$ 65.00	\$ 1,300.00	10 parties, 2 hours each = 20 h
punch card	52	\$ 50.00	\$ 2,600.00	(52) 3 yr avg
			\$ 15,225.00	

SUMMARY:

Personnel	\$24,145.00	Revenue	\$ 15,225.00
Services and Supplies	\$ 500.00	Expenses	\$ 24,645.00
Program subtotal	\$24,645.00	Profit	\$ (9,420.00)

2023-24 Estimated Budget Sheet

Season: Summer
 Program: Aquatic Staff Training
 Est. Attendance:

Times: varies
 Days: varies
 Duration: June-August

PROGRAM DESCRIPTION: Aquatic staff training is vital to ensure staff are ready to respond to emergency situations. It is also vital to the everyday operations of the aquatic programs. Aquatic staff training includes 25 hours of pre summer training and 16 hours of summer in-service trainings (2 hours per week) per lifeguard. Managers require an additional 10 hours of training.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Managers (4)	204	\$ 19.05	\$ 3,890.00	51 hours for 4 managers.
Guards (20)	820	\$ 17.02	\$ 14,000.00	41 hours for 20 guards
Subtotal w/o benefits			\$ 17,890.00	
Retirement		3.75%	\$ 675.00	
Medicare		1.45%	\$ 260.00	
Workmans Comp		2.93%	\$ 525.00	
Total:			\$ 19,350.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
misc. training supplies			\$ 200.00	paper, prizes, staff lunch (2852)
Passive victim dolls			\$ 100.00	Red Cross, set of 2 (2852)
Subtotal:			\$ 300.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
			\$ -	

SUMMARY:

Personnel	\$19,350.00	Revenue	\$ -
Services and Supplies	\$ 300.00	Expenses	\$ 19,650.00
Program subtotal	\$19,650.00	Profit	\$ (19,650.00)

2023-24 Estimated Budget Sheet

Season: Summer
 Program: Swim Lessons
 Est. Attendance:

Times: AM and PM classes
 Days: Monday-Thursday
 Duration: June-August

PROGRAM DESCRIPTION: We offer 4 sessions of swimming lessons. Each session is 2 weeks long, Monday-Thursday. Classes are 30 minutes long.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Manager	198	\$19.05	\$ 3,775.00	
Instructors/Guards	990	\$17.02	\$ 16,850.00	
Subtotal w/o benefits			\$ 20,625.00	
Retirement		3.75%	\$ 775.00	
Medicare		1.45%	\$ 300.00	
Workmans comp		2.93%	\$ 605.00	
Total:			\$ 22,305.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
water toys			\$ 100.00	noodles, dive rings, squirt toys, etc. (2852)
Subtotal:			\$ 100.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Group Registration	400	\$ 72.00	\$ 28,800.00	Based on Summer 2022 numbers
Private Registration	20	\$ 160.00	\$ 3,200.00	Based on Summer 2022 numbers
			\$ 32,000.00	

Yearly SUMMARY:

Personnel	\$ 22,305.00	Revenue	\$ 32,000.00
Services and Supplies	\$ 100.00	Expenses	\$ 22,405.00
Program subtotal	\$22,405.00	Profit	\$ 9,595.00

Operating Budget--2023-2024

Program: 2650

SWIM TEAM SUMMARY

PROGRAM DESCRIPTION: Special competitive aquatic programs including aquatics teams; and special aquatic classes for health and safety programmed to meet the need of individuals.

<u>Expenditures</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Human Resources	\$ 15,355.00	\$ 16,167.00	\$ 15,572.00	\$ 18,380.00	\$ 28,780.00
Services & Supplies	\$ 1,775.00	\$ 315.00	\$ 1,600.00	\$ 315.00	\$ 2,100.00
TOTAL	\$ 17,130.00	\$ 16,482.00	\$ 17,172.00	\$ 18,695.00	\$ 30,880.00

<u>Revenue</u>	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Program Funded	\$ 15,660.00	\$ 16,158.00	\$ 16,885.00	\$ 22,075.00	\$ 27,400.00
Fund Raising	\$ 4,200.00	\$ 4,200.00			
TOTAL	\$ 22,100.00	\$ 20,358.00	\$ 16,885.00	\$ 22,075.00	\$ 27,400.00

Program: 2650

SWIM TEAM DETAIL

<u>Description</u>	<u>Salary</u>	<u>S & S</u>	<u>Total</u>	<u>Revenue</u>	<u>PROFIT</u>
Lifeguards	\$ 8,855.00	\$ -	\$ 8,855.00	\$ -	\$ (8,855.00)
Pool Manager	\$ 4,725.00	\$ -	\$ 4,725.00	\$ -	\$ (4,725.00)
Snack Bar	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00
Stroke and Turn	\$ -	\$ -	\$ -	\$ 2,800.00	\$ 2,800.00
Swim Coaches	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ (13,000.00)
Swim Team	\$ -	\$ 2,100.00	\$ 2,100.00	\$ 24,000.00	\$ 21,900.00
Benefits	\$ 2,200.00		\$ 2,200.00		\$ (2,200.00)
SUB TOTAL	\$ 28,780.00	\$ 2,100.00	\$ 30,880.00	\$ 27,400.00	\$ (3,480.00)

Benefits

10121000	P/T Retirement	\$ 1,000.00
10122000	Medicare	\$ 400.00
10124000	Workers Comp	\$ 800.00
	TOTAL BENEFITS	\$ 2,200.00

Services & Supplies

<u>Acct. No</u>	<u>Description</u>	
20285100	Recreation Services	\$ 2,100.00
		\$ 2,100.00

2023-24 Estimated Budget Sheet

Season: Spring and Summer
 Program: AquaKnights - District
 Est. Attendance: 150

Times: varies
 Days: varies
 Duration: April-July

PROGRAM DESCRIPTION: Stroke and Turn in April; May-July Regular Season- 3 hours of practice 4 days a week. There are no sibling discounts on Stroke and Turn Clinics.

PERSONNEL:

Position	Hours	Rate of Pay	Yearly Cost	Comments
Head Swim Coach			\$ 5,000.00	Stipend Pay- Flat Rate
Assistant Swim Coach			\$ 3,000.00	
Assistant Swim Coach			\$ 2,500.00	
Assistant Swim Coach (pending enrollment)			\$ 2,500.00	
Lifeguards (Practice)	448	\$17.02	\$ 7,625.00	2 LG's on duty every practice 3.5 hrs per day-448 hrs. of practice per season (16 weeks x 28LG hrs. weekly)
Lifeguards (Meets)	72	\$17.02	\$ 1,230.00	3 LG's on duty per 8 hour meet. 3 home meets per year. (24 LG hrs. X 3 meets)
Manager	248	\$19.05	\$ 4,725.00	224 hrs of practice; 24 hrs. meets
Subtotal w/o benefits			\$ 26,580.00	
Retirement		3.75%	\$ 1,000.00	
Medicare		1.45%	\$ 400.00	
workmans comp		2.93%	\$ 800.00	
Total:			\$ 28,780.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Yearly Cost	Comments
Pool rental from April-June	140	\$15	\$ 2,100.00	additional time before MOU (10 total weeks; 14 hrs. per week) (April Mid June) (2851)
Subtotal:			\$ 2,100.00	

REVENUE:

Description	Quantity	Fee	Yearly Cost	Comments
Registration fees	150	\$ 160.00	\$ 24,000.00	Swim Team (based on 2022 Numbers) \$160 is the average cost of registration per swimmer
Stroke and Turn Registration	40	\$ 70.00	\$ 2,800.00	Based on 2022 Numbers
Snack Bar	3	\$ 200.00	\$ 600.00	Average of \$200/meet
			\$ 27,400.00	

YEARLY SUMMARY:

Personnel	\$28,780.00	Revenue	\$ 27,400.00
Services and Supplies	\$ 2,100.00	Expenses	\$ 30,880.00
Program subtotal	\$30,880.00	Profit	\$ (3,480.00)

2023-24 Estimated Budget Sheet

Season: Spring-Summer
 Program: AquaKnights - Foundation
 Est. Attendance: 100

Times: varies
 Days: varies
 Duration: April-August

PROGRAM DESCRIPTION: The AquaKnights are a recreational swim team in the Valley Foothill Conference Aquatics League

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
District pays all personnel costs				
SERVICES AND SUPPLIES:				
Item/Description	Quantity	Item Price	Total Cost	Comments
Lap-a-thon prizes			\$ 400.00	water bottles, pies, etc.
Coach polos	3	\$ 60.00	\$ 180.00	3 coaches
Team Awards	100	\$ 8.00	\$ 800.00	medals and trophies
Award Banquet			\$ 2,000.00	main course, drinks, décor
Coach pics and gifts	3	\$ 35.00	\$ 105.00	3 team photos and gifts
Hospitality for home meets	3	\$ 25.00	\$ 75.00	3 home meets
Replacement Pop-ups	5	\$ 150.00	\$ 750.00	
Storage Containers	5	\$ 90.00	\$ 450.00	April- August (\$90/month)
Storage Containers	5	\$ 90.00	\$ 450.00	April- August (\$90/month)
Social nights			\$ 75.00	team bonding root beer float nights, 3x per season
Incentive Program			\$ 250.00	prizes for incentive box
Meet Manager and Team Manager Upgrade	1	\$ 350.00	\$ 350.00	renew yearly
VFCAL splash fees	120	\$ 10.00	\$ 1,200.00	
VFCAL champ fees	1	\$ 500.00	\$ 500.00	
Meet Ribbons	2	\$ 100.00	\$ 200.00	
Domain Name	1	\$ 300.00	\$ 300.00	
Candy Sales	75	\$ 33.00	\$ 2,475.00	one box per family
Unexpected costs			\$ 300.00	
Sponsor banner	0	\$ -	0	from sponsorship revenue
Sponsor gifts	0	\$ 20.00	\$ 20.00	from sponsorship revenue
Subtotal:			\$ 10,880.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Lap-a-thon	1	\$ 4,000.00	\$ 4,000.00	based on 3 yr avg 2018/19 2019/20 and 2021/22
Candy Sales	1	\$ 1,430.00	\$ 3,905.00	avg revenue of 1429 on top of \$2250 purchase for candy
Sponsors	1	\$ 500.00	\$ 500.00	
Swim Suit/Team gear	81	\$ 31.00	\$ 2,511.00	\$31 per person profit only 3 yr avg
Subtotal:			\$ 10,916.00	

SUMMARY:

Personnel	\$ -	Revenue	\$ 10,916.00
Services and Supplies	\$ 10,880.00	Expenses	\$ 10,880.00
Program subtotal	\$ 10,880.00	PROFIT	\$ 36.00

Operating Budget--2023-2024

Program:2700

SENIOR ACTIVITIES SUMMARY

	FY 20/21	FY 21/22	FY 22/23	Budgeted FY 23/24
Expenditures				
Human Resources	\$ 15,675.00	\$ 16,789.00	\$ 16,790.00	\$ 24,678.00
Services & Supplies	\$ 1,050.00	\$ 1,050.00	\$ 1,120.00	\$ 1,990.00
TOTAL	\$ 16,725.00	\$ 17,839.00	\$ 17,910.00	\$ 26,668.00
	Budgeted FY 20/21	Budgeted FY 21/22	Budgeted FY 22/23	Budgeted FY 23/24
Revenue				
Taxes	\$ 16,105.00	\$ 17,167.00	\$ 17,154.00	\$ 26,318.00
Revenue	\$ 630.00	\$ 672.00	\$ 756.00	\$ 350.00
TOTAL	\$ 16,105.00	\$ 17,167.00	\$ 17,154.00	\$ 26,668.00

Program:2700

SENIOR ACTIVITIES DETAIL

Program	Salary	S & S	TOTAL	REVENUE	PROFIT
Senior Lunch	\$ 22,100.00	\$ 1,500.00	\$ 23,600.00	\$ -	\$ (23,600.00)
Senior Trips	\$ 714.00	\$ 490.00	\$ 1,204.00	\$ 350.00	\$ (854.00)
BENEFITS	\$ 1,864.00		\$ 1,864.00		\$ (1,864.00)
SUB TOTAL	\$ 24,678.00	\$ 1,990.00	\$ 26,668.00	\$ 350.00	\$ (26,318.00)

Acct. No	Benefits	
10121000	P/T Retirement	\$ 857.00
10122000	Medicare	\$ 336.00
10124000	Workers Comp	\$ 671.00
	TOTAL BENEFITS	\$ 1,864.00

SERVICES & SUPPLIES

Acct. No	S & S	
20223600	Fuel-District Van	\$ 1,640.00
20285100	Recreation Services	\$ 350.00
	TOTAL	\$ 1,990.00

2023-24 Estimated Budget Sheet

Season:
 Program: Senior Lunch
 Est. Attendance: 35

Times: 10:30-12:30
 Days: Mon-Thurs
 Duration: Yearly

PROGRAM DESCRIPTION: Seniors can enjoy a free lunch with their peers. Lunch is served at 11:30am, and seniors can show up early for a conversation with friends

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Aide	1300	\$ 17.00	\$ 22,100.00	25 hrs per week (52 weeks) (This includes adding Fridays and potential pay increase for min. wage)
Subtotal w/o benefits			\$ 22,100.00	
Retirement		3.75%	\$ 830.00	
Medicare		1.45%	\$ 325.00	
Workmans comp		2.93%	\$ 650.00	
Total:			\$ 23,905.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Fuel			\$ 1,500.00	Picking up Seniors (2236)
Subtotal:			\$ 1,500.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Donations		\$ -		
			\$ -	

SUMMARY:

Personnel	\$ 23,905.00	Revenue	\$ -
Services and Supplies	\$ 1,500.00	Expenses	\$ 25,405.00
Program subtotal	\$25,405.00	Profit	\$ (25,405.00)

2023-24 Estimated Budget Sheet

Season:
 Program: Senior Trips
 Est. Attendance: 5 per trip

Times:
 Days: 7 trips annually
 Duration: Summer-Fall

PROGRAM DESCRIPTION: Seniors can join trips to destinations that are recommended by their peers. Trips will include Apple Hill, Museums, Christmas Activity, Movie Theatres, etc.

PERSONNEL:

Position	Hours	Rate of Pay	Cost	Comments
Recreation Leader	42	\$ 17.00	\$ 714.00	6 hours per trip
Subtotal w/o benefits			\$ 714.00	
Retirement		3.75%	\$ 27.00	
Medicare		1.45%	\$ 11.00	
Workers Comp		2.93%	\$ 21.00	
Total:			\$ 773.00	

SERVICES AND SUPPLIES:

Item/Description	Quantity	Item Price	Total Cost	Comments
Entrance fees	35	\$ 10.00	\$ 350.00	2851
Fuel Recreation	7	\$ 20.00	\$ 140.00	\$20 per trip (2236)
Subtotal:			\$ 490.00	

REVENUE:

Description	Quantity	Fee	Total	Comments
Registration	35	\$ 10.00	\$ 350.00	Average 5 per trip in Van (Increase for entrance fees)
			\$ 350.00	

SUMMARY:

Personnel	\$ 773.00	Revenue	\$ 350.00
Services and Supplies	\$ 490.00	Expenses	\$ 1,263.00
Program subtotal	\$1,263.00	PROFIT	\$ (913.00)

**Rio Linda Elverta Recreation and Park District
Operating Budget--2023-2024**

41410100

CAPITAL IMPROVEMENTS

PROGRAM DESCRIPTION: Expenditures for the acquisition and Improvement of District Land owed parks and facilities.

<u>Revenue Source</u>	<u>Land Improvements</u>	
Fund Balance	Babe Best/Westside/Community Center - parking Lot Resurface	\$ 350,000.00
TOTAL		<u><u>\$ 350,000.00</u></u>

42420200

CAPITAL IMPROVEMENTS

PROGRAM DESCRIPTION: Expenditures for the acquisition and Improvement of District facilities.

<u>Revenue Source</u>	<u>Building Improvements</u>	
Fund Balance	CC/Depot - Additional Camera's/Buzzer for the front gate at CC. (Moved \$10,164 from FY 22/23 for completion of HH cameras)	\$ 35,164.00
TOTAL		<u><u>\$ 35,164.00</u></u>

CAPITAL EQUIPMENT

43430300

PROGRAM DESCRIPTION: Expenditures for the acquisition of physical property of a permanent nature, other than land, buildings and improvements.

<u>Revenue Source</u>	<u>Equipment /Vehicle</u>	
Insurance Reim	Dump Truck	\$ 15,000.00
Fund Balance	Tractor	\$ 10,000.00
SAFCA	Tractor	\$ 66,000.00
TOTAL		<u><u>\$ 91,000.00</u></u>

Rio Linda Elverta Recreation and Park District
Operating Budget--2022-2023

6300

APPROPRIATION LIMIT

PROGRAM DESCRIPTION: The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage in population factor for January 1, 2023, in conjunction with a change of cost of living, or price factor, to calculate their appropriation limit for fiscal year 2023-2024.

<u>Fiscal Year</u>		<u>Increase (Decrease)</u>		<u>Balance</u>
1999-2000			\$	511,270.00
2000-2001	\$	34,117.00	\$	545,387.00
2001-2002	\$	39,022.00	\$	584,409.00
2002-2003	\$	60,887.00	\$	645,296.00
2003-2004	\$	8,815.00	\$	654,111.00
2004-2005	\$	30,301.00	\$	684,412.00
2005-2006	\$	35,385.00	\$	719,797.00
2006-2007	\$	92,629.00	\$	812,426.00
2007-2008	\$	67,297.00	\$	879,723.00
2008-2009	\$	41,043.00	\$	920,766.00
2009-2010	\$	10,957.12	\$	931,723.12
2010-2011	\$	(17,610.00)	\$	914,113.00
2011-2012	\$	30,166.00	\$	944,279.00
2012-2013	\$	42,304.00	\$	986,583.00
2013-2014	\$	58,701.69	\$	1,045,284.69
2014-2015	\$	5,226.42	\$	1,050,511.11
2015-2016	\$	49,795.56	\$	1,100,306.67
2016-2017	\$	69,869.47	\$	1,170,176.14
2017-2018	\$	58,040.74	\$	1,228,216.88
2018-2019	\$	58,585.95	\$	1,286,802.83
2019-2020	\$	63,182.02	\$	1,349,984.85
2020-2021	\$	62,909.29	\$	1,412,894.14
2021-2022	\$	89,577.48	\$	1,502,471.62
2022-2023	\$	108,929.19	\$	1,611,400.81
2023-2024	\$	71,223.92	\$	1,682,624.73

**Rio Linda Elverta Recreation and Park District
Operating Budget--2023-2024**

Restricted /Unrestricted

Contingency Restricted /Unrestricted

PROGRAM DESCRIPTION: The contingency reserve Unrestricted fund exists to pay for unforeseen expenditures that have not been included in the body of the budget.

<u>Fiscal Year</u>		<u>Increase (Decrease)</u>	<u>Actual</u>
2013-2014	\$	(10,000.00)	\$163,514.00
2014-2015	\$	(46,388.00)	\$117,612.00
2015-2016	\$	15,000.00	\$132,612.00
2016-2017	\$	10,388.00	\$143,000.00
2017-2018	\$	(40,000.00)	\$103,000.00
2018-2019	\$	21,500.00	\$124,500.00
2019-2020	\$	80,500.00	\$205,000.00
2020-2021	\$	(5,000.00)	\$200,000.00
2021-2022	\$	(95,000.00)	\$105,000.00
2022-2023	\$	(25,000.00)	\$80,000.00
2023-2024	\$	(15,000.00)	\$65,000.00

Other Source of Funding:

7100000	FY 23/24 Fund Balance Retired - Annuitants	\$25,000.00
7100000	FY 23/24 Fund Balance Unrestricted- Deferred Maintenance	\$40,000.00
	Total	<u><u>\$65,000.00</u></u>

Rio Linda Elverta Recreation and Park District

088P

Quimby in Lieu Funds

PROGRAM DESCRIPTOPN: Local governments in California provide a critical role in the effort to set aside parkland and open space for recreational purposes. Cities and counties have been authorized since the passage of the 1975 Quimby Act (California Government Code 66477) to pass ordinances requiring that developers set aside land, donate conservation easements, or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation and maintenance of park facilities. The goal of the Quimby Act was to require developers to help mitigate the impacts of property improvements. The Act gives authority for passage of land dedication ordinances only to cities and counties. The fees must be paid and land conveyed directly to the local public agencies that provide park and recreation services community-wide.

<u>Fiscal Year</u>	<u>Lieu Fees</u>	<u>Interest</u>	<u>Expenditures</u>	<u>Ending Balance</u>
2005-2006	\$ 67,334.00			\$ 424,983.00
2006-2007	\$ 244,040.00		\$ 366,000.00	\$ 303,023.00
2007-2008	\$ 3,312.00		\$ 137,022.00	\$ 169,313.00
2008-2009	\$ 12,353.00		\$ -	\$ 181,666.23
2009-2010	\$ 1,769.00			\$ 183,435.23
2010-2011	\$ 3,587.12	\$ 888.00		\$ 187,910.35
2011-2012		\$ 765.00	\$ 20,000.00	\$ 168,675.35
2012-2013				\$ 168,675.35
2013-2014		\$ 1,623.28	\$ 48,311.32	\$ 121,987.31
2014-2015			\$ (10,938.88)	\$ 111,048.43
2015-2016	\$ 110,717.00	\$ 737.00	\$ (100,905.00)	\$ 10,549.00
2016-2017	\$ 10,549.00	\$ 1,635.59		\$ 12,184.59
2017-2018	\$ 12,184.59	\$ 305.00		\$ 12,489.59
2018-2019	\$ 12,489.59	\$ 371.00		\$ 12,860.59
2019-2020	\$ 12,860.59	\$ 127.00		\$ 12,988.59
2020-2021	\$ 12,988.59	\$ 162.00	\$ 2,654.00	\$ 15,804.59
2021-2022	\$ 15,804.59	\$ 132.00	\$ 10,606.00	\$ 26,542.59
2022-2023	\$ 26,542.59	\$ 150.00		\$ 26,692.59
2023-2024	\$ 26,692.59			\$ 26,692.59