

North Highlands  
Recreation and Park District

FINAL  
FY 2023-2024  
General Fund and Elverta Park Community Facilities District Budget Narrative

Members of the Board of Directors,

Attached you will find the proposed FY 2023-2024 Final General Fund and CFD Budgets. Each budget includes a brief overview of expenditures and revenues for Administration, Recreation and Maintenance. Included is the Fees and Charges Schedule previously provided to the BOD as part of the Preliminary Budget.

GENERAL FUND BUDGET

Preliminary-Final Budget Adjustments (GF)

Since the FY 2023-2024 Preliminary Budget was approved by the BOD June 2023, a total of \$203,437 (Carry-Over) has been added to the Final Budget. As a reminder, Carry-Over funds reflect a combination of new revenues (revenues above budget) and unspent funds (expenditures). A major contributor to the Carry-Over fund was \$43,000 in interest income received by the District.

Significant Changes from the Preliminary to the Final Budget

<u>Description</u>	<u>Preliminary</u>	<u>Final</u>	<u>Change</u>
Carry-Over Funds <i>Combination of increase in revenues and reduction in expenditures</i>	369,422	572,859	+203,437
Salaries/Benefits <i>Adjustments to salaries and Workers Comp Adjustments</i>	1,714,290	1,707,774	+ 6,516
Contingency Fund <i>The Contingency Fund has been increased from \$100K to \$150K.</i>	100,000	150,000	+50,000
Reserve Fund <i>The Reserve Fund has been increased from \$12,629 to \$88,744.</i>	12,629	88,744	+ 76,115
Services/Supplies <i>Combination of an increase to the master plan and a reduction of district insurances</i>	778,363	781,323	<2,963>
Fixed Assets <i>Late billing received by the district from O'Dell that was charged to FY 2022/2023</i>	415,746	496,624	<80,878>

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

The Lakes at Antelope project is now under construction. As of this date, the district has received \$804,514 in developer impact fees from permits pulled by the developer from Sacramento County. It is anticipated that additional permits will be pulled throughout FY 2023-2024. The county is using the Park Dedication Account 088L to deposit funds from this project; however, all of these funds are part of the District’s Developer Impact Fee (Park Fees) 346I account. The two impact fee accounts have been separated for tracking purposes. These funds are restricted. They cannot be used for salaries or GF operating costs.

**Current Fund Balance: \$804,514**

Developer Impact Fees (Park Fees) 346I

Excluding the impact fees from the Lakes at Antelope Project, the District has a current balance of \$1,302,845 available to use for park and facility related projects. These funds are restricted. They cannot be used for salaries or GF operating costs.

**Current Fund Balance: \$1,302,845**

District Reserve Account

The GF reserve, or fund balance of the general fund, is a measure of the financial resources available to the district. It is similar to a savings account for the GF. These funds are non-restricted. The District can use these funds for any purpose determined by the BOD. The current balance is \$1,519,672. However, to get a current accurate number for the GF reserve, you must include contingency funds (\$150,000). The adjusted reserve account include Contingency Funds is **\$1,669,672**.

Note: The District fronted a total of \$705,000 from the GF Reserves in FY 2022-2023 to pay for the design of Sierra Creek Park (\$500K) and Capehart Gym improvements (\$205,000). Proposition 68 State Park Grant and Proposition 68 Per Capita Grant is reimbursing the District for the park design and gym improvements. Some reimbursements were received towards the end of FY 2022-2023 with the balance due currently reimbursed as expenses occur. The District anticipates receiving all Prop 68 project reimbursements by January 1, 2024.

Current District Reserve Account:	1,519,672 (current balance)
Contingency Fund:	<u>150,000 (current balance)</u>
TOTAL	\$1,669,672

\*District expects to receive approximately \$400,000 in additional Prop 68 reimbursements from California State Parks by January 1, 2024.

SUMMARY

For FY 2023-2024 the District’s financial condition is excellent. The current GF Reserve Account (cash on hand) is \$1,669,672. These are non-restricted funds which the District can use for any purpose determined by the Board of Directors. After receiving the remaining Prop 68 reimbursements, the fund balance will be in excess of \$2,000,000. The Park Dedication Fund (Park Dedication and Park Fees) has a current balance of \$2,107,359. As permits for the Lakes at Antelope are pulled by the developer, this fund will increase by approximately \$10,400 for each remaining single family permit. There are in excess of 200 permits remaining for build out.

COMMUNITY FACILITIES DISTRICT (CFD)  
NO. 2016-01 ELVERTA PARK/CHERRY BLOSSOM PARK

Preliminary –Final Budget Adjustments (CFD)

Since the FY 2023-2024 Preliminary Budget was approved by the BOD June 2023, there was very little change in the budget.

Significant Changes from the Preliminary to the Final Budget

<u>Description</u>	<u>Preliminary</u>	<u>Final</u>	<u>Change</u>
Carry-Over Funds <i>Combination of increase in revenues and reduction in expenditures</i>	34,787	52,644	+17,857
Salaries/Benefits <i>Full time salary is based upon the assigned FT staff. Workers Compensation experienced a slight increase.</i>	68,468	71,720	<3,252>
Contingency Fund <i>Due to a larger reserve fund, \$10K was transferred to the Contingency Fund.</i>	10,000	20,000	+10,000
Reserve Fund <i>Due to the larger carry-over fund, the additional funds were split Between the Contingency Fund and Reserve Fund.</i>	26,052	30,656	+4,604
Services/Supplies	53,652	53,652	No change
Fixed Assets	0	0	0

SUMMARY

The District has a healthy Contingency and Reserve Fund \$50,656 (combined fund). This amount has been achieved over the first 5-years the park has been opened to the public. Over the next 8-10 years, the District's goal should be to generate \$100,000 between these two funds. The goal is to reach a total of \$100,000 as these funds will be the primary funding source for the replacement of future park playground equipment and other future park amenities.

### DISTRICT GOALS FY 2023-2024

Sierra Creek Park: Complete the park design, bid the project and complete construction in late 2024 or early 2025. Funding Sources: Prop 68 Park Grant. GF and Developer Impact Fees (TBD).

Park Master Plan: The 90% draft will be reviewed in late summer 2023. Board of Directors adopt the final PMP in October 2023. Funding Source: GF.

Capehart Gymnasium Renovation: To be completed with grant closeout in fall 2023. Funding Source: Prop 68 Per Capita Grant.

Capehart Gymnasium HVAC Replacement Project: Replace failing HVAC units. Funding Source: Prop 68 Per Capita Grant.

Develop a 5-Year and 10-Year Capital Improvement Plan (CIP): Staff recommendation is to use the new Park Master Plan as a guide to developing the CIP. This will likely be a combination of in-house staff and outside contracting. Funding Source: GF (this project has not been funded).

### DISTRICT GOALS COMPLETED FY 2022-2023

1. Park Pathway Replacement (ADA) Improvements. Funding Source: GF
2. Ridgepoint Park Children's Playground Equipment Replacement. Funding Source: GF
3. Chardonnay Park Children's Playground Equipment Replacement. Funding Sources: GF & Developer Impact Fee Fund
4. Ridgepoint Park Playground Fencing Project: GF
5. Freedom Park Security Camera Project: GF
6. Community Center Table and Chair Purchase: GF
7. Community Center HVAC Replacement Project. GF

**2023/2024 FISCAL YEAR FINAL REVENUE BUDGET**

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>PRELIMINARY</u> <u>2023/2024</u>	<u>FINAL</u> <u>2023/2024</u>
91910100	Secured Property Tax	1,252,744	1,252,744	1,448,539	1,528,978	1,670,310.95	1,700,000	1,700,000
91910200	Unsecured Prop. Tax	45,835	45,835	53,094	52,875	56,709.86	57,000	57,000
91910300	Sup. Prop. Tax	35,078	35,078	37,944	56,085	64,488.07	55,000	55,000
91910400	Prop Tax Sec Deliq	9,080	9,080	12,109	10,917	9,804.83	10,000	10,000
91910500	Prop Tax Sup Deliq	1,790	1,790	1,868	1,955	3,746.88	3,700	3,700
91910600	Prop Tax Unitary	8,441	8,441	8,697	9,278	11,327.79	11,400	11,400
91912000	Prop. Tax Sec. Redem.	50	50	103	139	176.26	0	0
91913000	Prop. Tax, Prior Unsec.	494	494	1,109	1,114	585.94	800	800
91914000	Penalty Cost Prop. Tax	233	233	409	667	440.98	700	700
91919600	RDA Residual	10,385	10,385	16,346	13,378	18,704.89	7,100	7,100
91919900	Taxes - Other	0	0	0.39	0.00	16.08	0	0
94941000	Interest Income	21,593	21,593	6,376	10,736	63,877.53	18,100	18,100
94942900	Building Rental	52,281	52,281	1,585	31,452	59,498.96	60,000	60,000
95952200	Homeowners Relief	12,810	12,810	12,946	12,935	12,912.73	13,000	13,000
95952900	In Lieu Tax	990,000	990,000	67,445	0	100,000.00	0	0
95953000	Misc. Revenue (ASES)	56,689	56,689	85,905	100,197	20,064.00	0	0
95953300	Redevelopment Funds	8,738	8,738	9,518	9,858	14,485.10	11,500	11,500
95959504	Fiscal Relief Special District	0	0	0	742,013	0.00	0	0
96964600	Recreation Fees & Charges	208,150	208,150	201,679	101,949	298,461.50	295,431	295,431
96969000	Leased Property	98,578	98,578	97,357	128,963	126,729.76	132,130	132,130
91919300	Tax, Sales	0	0	0	0	0.00	0	0
97979000	Revenue, Other	40,328	40,328	13,578	47,307	212,868.24	275,745	275,745 Sierra
98987000	Debt Issue	0	0	0	0	0.00	0	0
9000	TOTAL	2,853,299	2,853,299	2,073,437	2,860,796	2,745,210.35	2,651,606	2,651,606

**CARRY OVER\***

7400000	Unreserved Fund Balance	273,971	273,971	381,390	1,432,956	572,859.38	369,422	572,859
		3,127,270	3,127,270	2,454,827	4,293,752	3,318,069.73	3,021,028	3,224,465

088L	Park Dedication Acct							804,514.44
5500000	Park Fees 346I							1,302,845.46
	District Reserve Acct							1,519,672.00

2023/2024 FISCAL YEAR FINAL EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>BUDGET 2022/2023</u>	<u>ACTUAL 2022/2023</u>	<u>PRELIM 2023/2024</u>	<u>FINAL 2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b>Salaries and Employee Benefits</b>										
1110 Sal & Wages, FT	705,449	629,651	669,037	935,136	841,690.22	998,960	1,017,299	280,736	265,385	471,178
1122 Sal & Wages, PT	179,398	222,471	167,156	182,340	158,980.42	259,624	259,624	8,925	218,875	31,824
1210 Retirement	52,710	50,268	47,742	74,810	60,107.42	81,511	83,279	24,354	21,231	37,694
1220 OASDI	65,514	62,888	61,619	85,011	74,860.17	96,282	97,685	22,159	37,046	38,480
1230 Insurance	125,048	118,876	121,116	176,884	140,416.86	191,132	186,198	33,755	28,726	123,717
1240 Worker's Comp.	34,752	42,846	36,572	71,066	40,953.00	77,611	52,108	2,238	6,372	43,498
1250 Unemployment	5,525	5,439	3,427	9,524	3,370.00	9,170	11,581	735	8,641	2,205
<b>1000 TOTAL</b>	<b>1,168,397</b>	<b>1,132,439</b>	<b>1,106,669</b>	<b>1,534,771</b>	<b>1,320,378.09</b>	<b>1,714,290</b>	<b>1,707,774</b>	<b>372,902</b>	<b>586,275</b>	<b>748,597</b>
<b>Services &amp; Supplies</b>										
2005 Adv/Leg	1,643	464	1,512	2,500	664.70	1,600	1,600	1,600	0	0
2022 Bks/Periodicals	151	146	146	150	146.44	150	150	150	0	0
2029 Bus & Conf Exp	3,283	705	20,548	14,500	12,104.94	20,500	20,500	10,000	8,000	2,500
2035 Educ & Trng	437	515	1,101	5,000	4,141.13	8,000	8,000	5,000	2,500	500
2039 Mileage	795	419	1,686	3,150	2,576.44	4,250	4,250	2,000	2,000	250
2051 Insurance	64,984	91,002	98,712	119,191	119,191.00	143,029	134,786	134,786	0	0
2061 Memberships	9,841	9,995	11,370	12,850	13,001.00	14,150	14,150	13,000	700	450
2076 Office Sups	9,745	6,870	9,442	11,000	11,498.27	12,000	12,000	8,500	2,500	1,000
2081 Postage Sups	2,597	0	698	3,950	7,758.81	25,750	27,750	2,750	25,000	0
2085 Printing sups	5,983	332	1,626	3,000	3,834.71	4,700	4,700	700	4,000	0
2104 Agri/Hort Sups	1,211	515	778	2,000	1,813.74	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	2,578	808	1,807	2,500	2,483.08	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	8,037	5,136	5,013	7,500	7,652.68	7,500	7,500	0	0	7,500
2122 Chemical Sups	757	767	441	2,500	1,353.56	2,500	2,500	0	0	2,500
2131 Elec Mtnc Svc	22,862	3,037	1,079	3,000	2,709.32	4,000	4,000	0	0	4,000
2132 Elec Mtnc Sup	1,760	656	0	1,000	797.36	1,000	1,000	0	0	1,000
2142 Land Imp sups	15,022	15,012	16,908	20,000	16,651.08	20,000	20,000	0	0	20,000
2162 Painting Sups	1,609	1,518	1,000	1,000	687.40	1,000	1,000	0	0	1,000
2168 Plumbing Sups	1,995	1,367	4,243	8,000	8,227.24	8,000	8,000	0	0	8,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>FINAL</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	40,629	35,776	35,771	40,000	41,009.52	40,000	40,000	0	0	40,000
2192 Nat'l Gas	2,786	2,802	2,594	3,000	6,536.25	5,000	5,000	0	0	5,000
2193 Refuse	5,202	8,824	7,725	12,000	11,850.51	10,000	10,000	0	0	10,000
2195 Sewage	5,363	1,941	5,782	5,500	6,163.26	5,000	5,000	0	0	5,000
2197 Tele & Teleg	14,544	17,716	18,308	18,200	15,787.69	19,000	19,000	16,000	0	3,000
2198 Water	94,497	100,814	111,390	100,000	85,651.17	100,000	100,000	0	0	100,000
2205 Auto Mtnc Svcs	6,424	8,208	15,661	12,000	12,301.31	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	2,307	6,753	5,992	4,500	2,450.51	4,500	4,500	0	0	4,500
2226 Expend Tools	2,911	2,759	2,735	5,000	4,318.12	4,000	4,000	0	0	4,000
2236 Fuels & Lubes	12,415	11,244	12,144	16,000	6,791.90	16,000	16,000	0	0	16,000
2261 Off Equip Mtnc Svc	8,063	4,729	10,723	17,900	15,432.72	9,000	9,000	9,000	0	0
2275 Rents & Leases	17,429	15,684	18,865	27,000	23,835.42	26,484	26,484	9,484	0	17,000
2281 Shop Equip Svc	684	1,072	682	1,200	760.88	1,200	1,200	0	0	1,200
2292 Other Equip Mtnc Svcs	12,775	5,931	9,864	10,000	8,683.82	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	6,279	3,291	7,030	8,000	5,210.90	7,000	7,000	0	3,000	4,000
2322 Custodial Sup	15,453	15,177	13,702	14,000	13,778.77	14,000	14,000	0	0	14,000
2332 Food Sup	2,395	810	3,490	5,700	5,073.19	8,000	8,000	1,200	6,800	0
2444 Medical Sup	7,096	3,036	1,364	2,585	1,265.23	1,800	1,800	500	1,000	300
2505 Actg Svc	27,370	28,399	29,251	34,000	30,854.84	32,850	32,850	32,850	0	0
2531 Legal Svc	2,009	8,280	3,730	15,000	2,052.50	10,000	10,000	10,000	0	0
2591 Other Prof Svc	333,644	147,604	157,878	246,000	189,615.59	113,400	122,603	32,603	5,000	85,000
2813 BOE	-176	0	0	0	0.00	0	0	0	0	0
2819 Registration Svc (Election)	0	28,975	0	20,000	1,887.00	0	0	0	0	0
2851 Rec Svcs	5,069	1,204	6,982	20,000	8,311.16	20,000	20,000	0	20,000	0
2852 Rec Svcs	4,928	3,336	6,536	17,000	15,759.14	18,000	18,000	0	18,000	0
2871 Transportation	2,194	0	0	6,000	0.00	2,000	2,000	0	2,000	0
2880 PY Expend	0	0	0	0	0.00	0	0	0	0	0
2898 Other Oper Exp	9,994	1,555	7,078	16,100	6,586.70	6,500	6,500	6,500	0	0
2922 Mail/Post	0	0	0	0	0.00	0	0	0	0	0
2926 Central Stores	0	0	0	0	0.00	0	0	0	0	0
<b>2000 TOTAL</b>	<b>797,574</b>	<b>605,185</b>	<b>673,387</b>	<b>899,476</b>	<b>739,261.00</b>	<b>778,363</b>	<b>781,323</b>	<b>296,623</b>	<b>100,500</b>	<b>384,200</b>

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>FINAL</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b><u>FIXED ASSETS</u></b>										
4201 Building Imp.	29,683.00	0	65,314	105,000	103,374.00	40,000	40,000	0	0	40,000
4202 Struct & Imp	2,130	0	116,082	1,063,743	644,254.94	330,746	411,624	353,624	18,000	40,000
<b>4200 TOTAL</b>	<b>31,813</b>	<b>0</b>	<b>181,396</b>	<b>1,168,743</b>	<b>747,628.94</b>	<b>370,746</b>	<b>451,624</b>	<b>353,624</b>	<b>18,000</b>	<b>80,000</b>
4303 Equip	14,591	32,572	62,820	89,200	88,210.99	45,000	45,000	0	0	45,000
<b>4300 TOTAL</b>	<b>14,591</b>	<b>32,572</b>	<b>62,820</b>	<b>89,200</b>	<b>88,210.99</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>
<b>4000 TOTAL</b>	<b>46,404</b>	<b>32,572</b>	<b>244,216</b>	<b>1,257,943</b>	<b>835,839.93</b>	<b>415,746</b>	<b>496,624</b>	<b>353,624</b>	<b>18,000</b>	<b>125,000</b>
<b>TOTAL</b>	<b>2,012,376</b>	<b>1,770,196</b>	<b>2,024,272</b>	<b>3,692,190</b>	<b>2,895,479.02</b>	<b>2,908,399</b>	<b>2,985,721</b>	<b>1,023,149</b>	<b>704,775</b>	<b>1,257,797</b>
CONTINGENCY	0	33,495	0	14,152	14,152.00	100,000	150,000			
RESERVE	0	0	0	0	0.00	12,629	88,744			
	<b>2,012,376</b>	<b>1,803,691</b>	<b>2,024,272</b>	<b>3,706,342</b>	<b>2,909,631.02</b>	<b>3,021,028</b>	<b>3,224,465</b>			



# FINAL BUDGET FY2023/2024 ADMINISTRATION SALARIES & BENEFITS

## ADMINISTRATION SALARIES

### FULL TIME SALARIES

#### ADMINISTRATOR - LARRY (ANNV 3/31)

{11,515.75}	\$5,314.96	x	4	PAY PERIODS =	\$21,259.84	
	\$66.44	x	353.5	Vacation pay out =	\$23,486.54	
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44	
	\$1,000.00			INSURANCE STIPEND PER MONTH x 2 MONTHS	\$2,000.00	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$53,519
					\$53,518.82	

#### ADMINISTRATOR -NEW EMPLOYEE

{11,515.75}	\$5,314.96	x	26	PAY PERIODS =	\$138,188.96	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$143,469
					\$143,468.96	

#### ADMINISTRATIVE SERVICES MGR - STEP 4 - TERRI (ANNIV. 1/1)

{6939}	\$3,202.62	X	26	PAY PERIODS =	\$ 83,268.12	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$83,748

### **Total Full Time Salaries**

**\$280,736**

### BOARD MEMBERS STIPEND

17 Meetings x 5 Directors x \$105/Mtg= \$8,925.00

### **Total Board Members Stipend**

**\$8,925    \$8,925**

### **TOTAL ADMINISTRATION SALARIES**

**\$289,661**

## ADMINISTRATION BENEFITS

### EMPLOYEES

### RETIREMENT

\$24,354

3	\$280,736	x	8.000%	=	\$22,458.87
1	\$66.44	x	356.5	=	<u>\$1,894.87</u>
					\$24,353.74

### OASDI

\$289,661 x 7.65% = \$22,159.06

\$22,159

### INSURANCE

\$33,755

#### Medical

2	\$2,481.50			7 MOS =	\$17,370.50
2	\$2,729.65			5 MOS =	\$13,648.25
ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>
					<b>\$31,498.75</b>

#### Dental

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

### WORKER'S COMP

\$83,748 x 0.29% = \$242.87

\$196,988 x 1.19% = \$2,344.15

\$2,587.02

Experience Modification

x 1.06

\$2,742.25

\$2,238

### UNEMPLOYMENT

\$21,000 x 3.50% = \$735.00

\$735

### **Total Administration Benefits**

**\$83,241**

### **TOTAL ADMINISTRATION SALARIES AND BENEFITS**

**\$372,902**

**FINAL BUDGET FY2023/2024 RECREATION SALARIES & BENEFITS - REVISED**

**RECREATION SALARIES**

**FULL TIME SALARIES**

	<u>RECREATION SUPERINTENDENT - (RACH) STEP 3 (Anniv. 7/1) (Hired 11/2)</u>					
{7160}	\$3,304.62	x	26	PAY PERIODS =	\$85,920.12	86,400
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>RECREATION SUPERVISOR - (KAYLA) STEP 2/3 (Hired 9/12)</u>					
{5787}	\$2,670.92	x	21	PAY PERIODS =	\$56,089.32	71,555
{6494}	\$2,997.23	x	5	PAY PERIODS =	\$14,986.15	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>RECREATION COORDINATOR - (CHRIS) STEP 2/3 (Hired 9/12)</u>					
{4214}	\$1,944.92	x	5	PAY PERIODS =	\$9,724.60	53,093
{4425}	\$2,042.31	x	21	PAY PERIODS =	\$42,888.51	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>RECREATION SPECIALIST - (EVONNE) STEP 4 (Anniv. 7/1) (Hired 6/17)</u>					
{4488}	\$2,071.38	x	26	PAY PERIODS =	\$53,855.88	54,336
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<b>Total Full Time Salaries</b>					<b>\$265,385</b>
	<u>PART TIME RECREATION</u>					<b>\$218,875</b>
	<b>Total Part Time Salaries</b>					<b>\$218,875</b>
	<b>TOTAL RECREATION SALARIES</b>					<b>\$484,260</b>

**RECREATION BENEFITS**

<b><u>EMPLOYEE</u></b>	<b><u>RETIREMENT</u></b>					
4	\$265,385	x	8.000%	=	\$21,230.77	\$21,231
	<u>OASDI</u>					
	\$484,260	x	7.65%	=	\$37,045.86	\$37,046
	<u>INSURANCE</u>					
	<u>Medical</u>					
4	\$1,937.14	x		7 MOS =	\$13,559.98	
4	\$2,130.85	x		5 MOS =	<u>\$10,654.25</u>	
					\$24,214.23	
	<u>Dental</u>					
4	\$ 88.00	x		6 MOS =	\$2,112.00	
4	\$ 100.00	x		6 MOS =	<u>\$2,400.00</u>	
					\$4,512.00	
	<u>WORKER'S COMP</u>					
	\$484,260	x	1.19%	=	\$5,762.69	\$6,372
(VOL.)	\$1,500	x	1.19%	=	<u>\$17.85</u>	
					\$5,780.54	
	Experience Modification			x	<u>1.27</u>	
					\$7,341.28	
	<u>UNEMPLOYMENT</u>					
	\$246,875	x	3.50%	=	\$8,640.63	\$8,641
	<b>Total Recreation Benefits</b>					<b>\$102,016</b>

**TOTAL RECREATION SALARIES AND BENEFITS**

**\$586,275**

# FINAL BUDGET FY2023/2024 MAINTENANCE SALARIES & BENEFITS

## MAINTENANCE DIVISION

### FULL TIME SALARIES

<u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u>							
{8195}	\$3,782.31	X	26	PAY PERIODS =	\$98,340.06		\$98,820
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>PARK SUPERVISOR - (SERGIO) STEP 5 (7/1)</u>							
{6478}	\$2,989.85	X	26	PAY PERIODS =	\$77,736.10		\$78,216
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>PARK SUPERVISOR - (KURTIS) STEP3/4 (HIRE 2/6)</u>							
{5876}	\$2,712.00	X	15	PAY PERIODS =	\$40,680.00		\$72,485
{6170}	\$2,847.69	X	11	PAY PERIODS =	\$31,324.59		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE WORKER II - (STEVE) STEP 3/4 (ANNIV. 2/1/2023)</u>							
{4536}	\$2,093.54	X	15	PAY PERIODS =	\$31,403.10		\$56,065
{4763}	\$2,198.31	X	11	PAY PERIODS =	\$24,181.41		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	7	PAY PERIODS =	\$13,708.17		\$13,828
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>		
 <u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	26	PAY PERIODS =	\$50,916.06		\$51,396
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - (BARRY) STEP 4 (ANNV. 7/1)</u>							
{4041}	\$1,865.08	X	26	PAY PERIODS =	\$48,492.08		\$48,972
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - SIMMONS - STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	26	PAY PERIODS =	\$50,916.06		\$51,396
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		

**Total Full Time Salaries** **\$471,178**

### PART TIME SALARIES

#### PART TIME MAINTENANCE WORKER

\$0.00 X 36 HRS PER WEEK X 52 WEEKS = \$0.00 \$0

#### WEEKDAY & WEEKEND BUILDING MONITOR -

\$16.50 x 52 WEEK \$31,824.00 \$31,824

**Total Part Time Salaries** **\$31,824**

**TOTAL MAINTENANCE SALARIES** **\$503,002**

**MAINTENANCE BENEFITS**

<u>EMPLOYEE</u>	<u>RETIREMENT</u>						
8	\$471,178	x	8.000%	=	\$37,694.21	\$37,694	
	<u>OASDI</u>						
	\$503,002	x	7.65%	=	\$38,479.62	\$38,480	
	<u>INSURANCE</u>					\$123,717	
	<u>Medical</u>						
8	\$6,686.94	x		7 MOS =	\$53,495.52		
8	\$7,355.63	x		5 MOS =	<u>\$58,845.04</u>		
					\$112,340.56		
1	\$0.00	x		0 MOS =	\$0.00		
1	\$1,026.44	x		3 MOS =	<u>\$2,052.88</u>		
					\$2,052.88		
	<u>Dental</u>						
8	\$ 88.00	x	7x	6 MOS =	\$4,224.00		
8	\$ 100.00	x	7x	6 MOS =	<u>\$4,800.00</u>		
					\$9,024.00		
1	\$ 88.00	x	0	0 MOS =	\$0.00		
1	\$ 100.00	x	3x	3 MOS =	<u>\$300.00</u>		
					\$300.00		
	<u>WORKER'S COMP</u>						
	\$503,002	x	11.13%	=	\$55,984.08		
(VOL.)	\$0	x	11.13%	=	\$0.00		
					\$55,984.08		
	Experience Modification			x	<u>1.06</u>		
					\$59,343.13	\$43,498	
	<u>UNEMPLOYMENT</u>						
	\$63,000.00	x	3.50%	=	\$2,205.00	\$2,205	
	<b>Total Maintenance Benefits</b>						<b>\$245,594</b>
	<b>TOTAL MAINTENANCE AND BENEFITS</b>						<b>\$748,597</b>

**ADMINISTRATION  
FINAL BUDGET FY2023/2024 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2005	Adv/Leg Notice	1,600	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	10,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	5,000	Board and Staff Training
2039	Empl Trans-Mileage	2,000	Board and Administrator mileage reimb.
2051	Insurance	134,786	District liability insurance (CAPRI)
2061	Memberships	13,000	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	8,500	Office supplies and equipment
2081	Postage	2,750	Postage (Stamps)
2085	Printing	700	Letterhead and other printing needs
2197	Telephone/Teleg	16,000	Phone service and Comcast
2261	Office Equip Mtn	9,000	Service/repairs for office equipment
2275	Rents & Leases	9,484	Copier, Phone and County (Compass)
2332	Food Supplies	1,200	Coffee, supplies for interviews & District events
2444	Medical Supplies	500	District medical supplies
2505	Accounting Svc	32,850	District audit fees and County Admini Fees
2531	Legal Services	10,000	BKS Legal Service
2591	Other Prof Services	32,603	Software costs (Adobe/Zoom/Microsoft,Streamline(web page)(3000),ASCAP(400), Consultants(10,000); Master Plan (19,203)
2819	Registration Svcs	0	Election Cost
2898	Other Oper Exp	6,500	Imprest Cash (Petty Cash), Visa and Active Net Charges
<b>2000</b>	<b>TOTAL</b>	<b>296,623</b>	
<b>Fixed Assets</b>			
4202	Struct & Imp	353,624	Sierra Creek - Prop 68
4303	Office Equipment	0	Commercial Storage Stands
<b>4000</b>	<b>TOTAL</b>	<b>353,624</b>	
	<b>GRAND TOTAL:</b>	<b>650,247</b>	

**RECREATION  
FINAL BUDGET FY2023/2024 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2029	Bus./Conf Exp	8,000	Professional Conference (CPRS,NRPA,BOOST)
2035	Educ/Trng	2,500	Employee classes, trainings, Active Net Course
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	700	CPRS (4 staff) + Misc. Memberships
2076	Office Sups	2,500	Division office supplies
2081	Postage	25,000	(4) quarterly post card mailings to all NH res
2085	Printing	4,000	(4) Recreation guides/Misc.
2314	Clothing	3,000	Staff clothing and program participation t-shirts
2332	Food Sups	6,800	Program, events, staff trainings, and misc.
2444	Medical Sups	1,000	First aid supplies, First Aid Training Supplies
2591	Other Prof Svcs	5,000	Employee fingerprinting, cell phone bill, marketing materials, "When I Work" program and Spanish translator services.
2851	Recreation Svcs	20,000	Event vendors, program presentation, event attractions, misc.
2852	Recreation Sups	18,000	Program supplies, crafts, small equipment, sports materials, program awards
2871	Transportation	2,000	Program/senior event/field trip transportation
<b>2000</b>	<b>TOTAL</b>	<b>100,500</b>	
<b>Fixed Assets</b>			
4202	Struct & Imp	18,000	Informational Kiosks (Freedom Park and Community Center)
<b>4000</b>	<b>TOTAL</b>	<b>18,000</b>	
	<b>GRAND TOTAL:</b>	<b>118,500</b>	

**MAINTENANCE  
FINAL BUDGET FY2023/2024 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2029	Bus & Conf Exp	2,500	Conferences
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	250	Superintendent mileage reimbursement
2061	Memberships	450	CPRS (3)
2076	Office Supplies	1,000	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,500	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	2,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	4,000	Mechanical repairs
2132	Elec Sys Sup	1,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	20,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,000	Interior/exterior paint projects
2168	Plumbing	8,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	40,000	All indoor and outdoor facilities
2192	Nat'l Gas	5,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	10,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,000	District facilities and buildings
2197	Telephone	3,000	Internet Service (Capehart/Corp Yard)
2198	Water	100,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet chages for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	4,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	4,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	16,000	District fuel costs
2275	Rents & Leases	17,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	10,000	Playground equipment replacement parts
2314	Clothing	4,000	Staff clothing and boots
2322	Custodial Sups	14,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	85,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
<b>2000</b>	<b>TOTAL</b>	<b>384,200</b>	

**FINAL BUDGET FY2023/2024 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
<b>FIXED ASSETS</b>			
4201	Building Improvement	40,000	Community Center HVAC
4202	Structure Improvement	40,000	Repair of existing pathways;adding new pathways;park striping;picnic tables(25,000);irrigation at Karl Rosario(15,000).
4303	Equipment	45,000	New truck (40,000);Nine WiFi enabled irrigation controllers (5,000)
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>125,000</b>	
	<b>GRAND TOTAL:</b>	<b>509,200</b>	



## Summer (FY 23 – 24)

### Adult

Name: Adult Art Class  
Date: TBD  
Season: Winter, Summer  
Location: Recreation Center  
Ages: 18+  
Fee: \$25.00  
Revenue: \$400.00  
Expenditures: \$320.00  
Net: \$80.00

Name: Adult Coed Volleyball League  
Date: Year-Round (x4)  
Season: Year-Round  
Location: Capehart  
Ages: 18+  
Fee: \$190.00  
Revenue: \$3,040.00  
Expenditures: \$2,325.00  
Net: \$715.00

Name: Adult Cornhole Drop-In  
Date: July 11 – August 1, 2023  
Season: Summer  
Location: Freedom Park  
Ages: 18+  
Fee: \$5.00  
Revenue: \$100.00  
Expenditures: \$688.00  
Net: (\$588.00)

Name: Adult Volleyball Open Gym  
Date: June  
Season: Summer  
Location: Capehart  
Ages: 18+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$183.00  
Net: (\$183.00)

### Aquatics

Name: Swim Lessons  
Date: July – June  
Season: Summer  
Location: Foothill High School  
Ages: 3.5 – 12 - tba  
Fee: \$60.00 per session  
Revenue: \$8,640.00  
Expenditures: \$8,084.00  
Net: \$556.00

### Daycare

Name: Expanded Learning Dragon's Den  
Date: August – May  
Season: Year-Round  
Location: Capehart Gym  
Ages: 1<sup>st</sup> – 6<sup>th</sup> Grade  
Revenue: \$155,520.00  
Expenditures: \$151,283.00  
Net: \$4,238.00

Name: Summer Kids Camp (5 days)  
Date: July 2023 – June 2024  
Season: Summer  
Location: Community Center  
Ages: K – 6<sup>th</sup> Grade  
Fee: \$122.00 per participant per week  
Revenue: \$35,136.00  
Expenditures: \$33,357.00  
Net: \$1,779.00

Name: Summer Kids Camp (3 days)  
Date: July (4<sup>th</sup> of July week)  
Season: Summer  
Location: Community Center  
Ages: K – 6<sup>th</sup> Grade  
Fee: \$122.00 per participant per week  
Revenue: \$3,600.00  
Expenditures: \$2,720.00  
Net: \$881.00

## Seniors

Name: Senior Appreciation Brunch  
Date: August 9  
Season: Summer  
Location: Community Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$180.00  
Net: (\$180.00)

Name: Senior Bingo  
Date: Each Tuesday  
Season: Year-Round  
Location: Community Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$100.00  
Net: (\$100.00)

Name: Harvestime  
Date: Each Thursday  
Season: Year-Round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$7,700.00  
Net: (\$7,700.00)

Name: Senior Movies  
Date: 1<sup>st</sup> Wednesday of Month  
Season: Year-Round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$125.00  
Net: (\$125.00)

Name: Senior Paint Class  
Date: August 23  
Season: Summer  
Location: Cherry Blossom  
Ages: 55+  
Fee: \$25.00  
Revenue: \$600.00  
Expenditures: \$530.00  
Net: \$70.00

## Special Events

Name: Father's Day Nerf Wars Tournament  
Date: June 2024  
Season: Summer  
Location: Capehart Gymnasium  
Ages: 7-12 years old, 18+ (child/parent duos)  
Fee: \$8.00 per participant  
Revenue: \$220.00  
Expenditures: \$323.00  
Net: (\$103.00)

Name: Park Spotlight Mini-Event  
Date: 6x per year (August, September, November 2023 and March, May, June)  
Season: All  
Location: Parks Vary  
Ages: Everyone  
Fee: FREE  
Revenue: \$0.00  
Expenditures: \$1,895.00  
Net: (\$1,895.00)

Name: Summer Extravaganza  
Date: July 29  
Season: Summer  
Location: Freedom Park  
Ages: Everyone  
Fee: FREE, \$30.00 for Vendors  
Revenue: \$180.00  
Expenditures: \$4,125.00  
Net: (\$3,945.00)

## Teens

Name: Jr. Recreation Leader  
Date: June - July  
Season: Summer  
Location: Community Center  
Ages: 8<sup>th</sup> – 10<sup>th</sup> grade  
Fee: \$88.00  
Revenue: \$440.00  
Expenditures: \$500.00  
Net: (\$60.00)

Name: Teen Summer Camp  
Date: July 10 – August 4  
Season: Summer  
Location: FC Joyce

Ages: 7<sup>th</sup> – 8<sup>th</sup> grade  
Fee: \$132.00  
Revenue: \$6,336.00  
Expenditures: \$9,150.00  
Net: (\$2,814.00)

### Toddler Programs

Name: Books & Bakes for Tots  
Date: June 14, July 12, August 9  
Season: Summer  
Location: Recreation Center  
Ages: 3 - 5 years old, parent participation required  
Fee: \$22.00 for all three classes per toddler  
Revenue: \$220.00  
Expenditures: \$306.00  
Net: (\$86.00)

Name: Pee Wee Sports  
Date: Year-Round  
Season: Year-round  
Location: Brock Park or Capehart Gym  
Ages: 4 - 6  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

### Youth Programs

Name: Youth Kickball  
Date: June - July  
Season: Summer  
Location: Capehart Gym  
Ages: 7 – 12  
Fee: \$55.00  
Revenue: \$1,100.00  
Expenditures: \$635.00  
Net: \$465.00

Name: Youth Sports Skills & Drills  
Date: TBD  
Season: Fall, Spring, Summer  
Location: Capehart  
Ages: 7 – 12  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

Name: Youth Sports Camp  
Date: July 31 – August 4  
Season: Summer  
Location: Capehart  
Ages: 7 – 12  
Fee: \$74.00  
Revenue: \$1,184.00  
Expenditures: \$1,718.00  
Net: (\$534.00)

Name: Workshop - Cooking Classes  
Date: Once per Month  
Season: All  
Location: Recreation Center  
Ages: 7 – 12 years old  
Fee: \$24.00 per class  
Revenue: \$2,880.00  
Expenditures: \$2,320.00  
Net: \$560.00

## Fall 2023 (FY 23 - 24)

### Adult

Name: Adult Coed Volleyball League  
Date: Year-round  
Season: Year-round  
Location: Capehart  
Ages: 18+  
Fee: \$190.00  
Revenue: \$3,040.00  
Expenditures: \$2,325.00  
Net: \$715.00

### Daycare

Name: Expanded Learning Dragon's Den  
Date: August – May  
Season: Year-Round  
Location: Capehart Gym  
Ages: 1<sup>st</sup> – 6<sup>th</sup> Grade  
Revenue: \$155,520.00  
Expenditures: \$151,283.00  
Net: \$4,238.00

Name: Dragon's Den Intersession October  
Camp  
Date: October 9 – October 13  
Season: Fall  
Location: Capehart Gym  
Ages: 1<sup>st</sup> – 6<sup>th</sup> Grade  
Revenue: \$5,856.00  
Expenditures: \$5,122.00  
Net: \$735.00

Name: Fall Break Camp  
Date: November 20 - 22  
Season: Fall  
Location: Community Center  
Ages: K – 6<sup>th</sup> Grade  
Fee: \$75.00 per participant  
Revenue: \$3,600.00  
Expenditures: \$3,395.00  
Net: \$205.00

### Seniors

Name: Senior Bingo  
Date: Each Tuesday  
Season: Year-round  
Location: Community Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$100.00  
Net: (\$100.00)

Name: Senior Field Trip  
Date: TBD  
Season: Fall, Winter, Spring  
Location: TBD  
Ages: 55+  
Fee: \$35.00  
Revenue: \$630.00  
Expenditures: \$610.00  
Net: \$20.00

Name: Harvestime  
Date: Each Thursday  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$7,700.00  
Net: (\$7,700.00)

Name: Senior Movies  
Date: 1<sup>st</sup> Wednesday of Month  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$125.00  
Net: (\$125.00)

## Special Events

Name: Big Trucks Event  
Date: September 23  
Season: Fall  
Location: Freedom Park  
Ages: Everyone  
Fee: FREE  
Revenue: \$0.00  
Expenditures: \$683.00  
Net: (\$683.00)

Name: Halloween Extravaganza  
Date: October 14  
Season: Fall  
Location: Community Center  
Ages: Everyone  
Fee: FREE  
Revenue: \$180.00  
Expenditures: \$2,700.00  
Net: (\$2,520.00)

Name: Park Spotlight Mini-Event  
Date: 6x per year (March, May, June, August, September, November)  
Season: All  
Location: Different Parks each time  
Ages: Everyone  
Fee: FREE  
Revenue: \$0.00  
Expenditures: \$1,895.00  
Net: (\$1,895.00)

Name: Turkey Flag Football Tournament  
Date: November 18  
Season: Fall  
Location: Brock Park Sports Complex  
Ages: 18+  
Fee: \$15.00 per participant  
Revenue: \$532.00  
Expenditures: \$550.00  
Net: (\$18.00)

## Teen Programs

Name: 7/8 Grade Volleyball League  
Date: TBD  
Season: Fall  
Location: Capehart  
Ages: 7<sup>th</sup> & 8<sup>th</sup> Grade  
Fee: \$74.00  
Revenue: \$1776.00  
Expenditures: \$1990.00  
Net: (\$214.00)

## Toddler Programs

Name: Pee Wee Sports  
Date: Year-round  
Season: Year-round  
Location: Brock Park  
Ages: 4 - 6  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

Name: Superheroes & Snacks  
Date: October 28  
Season: Fall  
Location: Recreation Center  
Ages: 0 – 5  
Fee: \$19.00 per participant  
Revenue: \$228.00  
Expenditures: \$310.00  
Net: (\$82.00)

## Youth Programs

Name: Play-Well LEGO Workshop  
Date: November 4 and TBD  
Season: Spring and Fall  
Location: Recreation Center  
Ages: 7 - 12  
Fee: \$35.00  
Revenue: \$1,120.00  
Expenditures: \$1,100.00  
Net: \$20.00

Name: Youth Skills & Drills  
Date: TBD  
Season: Fall, Spring, Summer  
Location: Capehart  
Ages: 7 – 12  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

Name: Youth Workshop - Cooking Classes  
Date: Once per Month  
Season: All  
Location: Recreation Center  
Ages: 7 – 12 years old  
Fee: \$24.00 per class  
Revenue: \$2,880.00  
Expenditures: \$2,320.00  
Net: \$560.00

## Winter (FY 23 – 24)

### Adult

Name: Adult Art Class  
Date: TBD  
Season: Winter, Summer  
Location: Recreation Center  
Ages: 18+  
Fee: \$25.00  
Revenue: \$400.00  
Expenditures: \$320.00  
Net: \$80.00

Name: Adult Coed Volleyball League  
Date: Year-Round  
Season: Year-round  
Location: Capehart  
Ages: 18+  
Fee: \$190.00  
Revenue: \$3,040.00  
Expenditures: \$2,325.00  
Net: \$715.00

### Daycare

Name: Expanded Learning Dragon's Den  
Date: August – May  
Season: Year-Round  
Location: Capehart Gym  
Ages: 1<sup>st</sup> – 6<sup>th</sup> Grade  
Revenue: \$155,520.00  
Expenditures: \$151,283.00  
Net: \$4,238.00

Name: Winter Break Camp (4 days)  
Date: January 2 - 4  
Season: Winter  
Location: Community Center  
Ages: K – 6<sup>th</sup> Grade  
Fee: \$97.00 per participant  
Revenue: \$4,656.00  
Expenditures: \$4,051.00  
Net: \$605.00

### Seniors

Name: Senior Bingo  
Date: Each Tuesday  
Season: Year-round  
Location: Community Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$100.00  
Net: (\$100.00)

Name: Senior Field Trip  
Date: TBD  
Season: Fall, Winter, Spring  
Location: TBD  
Ages: 55+  
Fee: \$35.00  
Revenue: \$630.00  
Expenditures: \$610.00  
Net: \$20.00

Name: Harvestime  
Date: Each Thursday  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$7,700.00  
Net: (\$7,700.00)

Name: Senior Movie Days  
Date: 1<sup>st</sup> Wednesday of Month  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$125.00  
Net: (\$125.00)

### Special Events

Name: Breakfast with Santa  
Date: December 10  
Season: Winter  
Location: Community Center  
Ages: Everybody  
Fee: \$8.00 per person, 3 and under are free  
Revenue: \$560.00  
Expenditures: \$525.00  
Net: \$35.00

Name: Cupids Crew Valentine Dance  
Date: February 2 or 9  
Season: Winter  
Location: Community Center  
Ages: Everyone  
Fee: \$8.00 per person, 3 and under are free  
Revenue: \$440.00  
Expenditures: \$511.00  
Net: (\$71.00)

Name: Holiday Extravaganza & Tree Lighting  
Date: December 9  
Season: Winter  
Location: Community Center Parking Lot  
Ages: Everyone  
Fee: FREE, \$30.00 for Vendors  
Revenue: \$260.00  
Expenditures: \$2,400.00  
Net: (\$2,140.00)

Name: Rockin' Around North Highlands  
Date: December 18, 19, 20  
Season: Winter  
Location: Ridgepoint Neighborhood,  
Chardonnay Neighborhood, Karl Rosario  
Neighborhood  
Ages: Everyone  
Fee: FREE  
Revenue: \$0.00  
Expenditures: \$1,713.00  
Net: (\$1,713.00)

### Teen Programs

Name: Smash Bros Tournament  
Date: February  
Season: Winter  
Location: Recreation Center  
Ages: 12-17  
Fee: \$19.00 per participant  
Revenue: \$228.00  
Expenditures: \$460.00  
Net: (\$232.00)

### Toddler Programs

Name: Pee Wee Basketball  
Date: February - March  
Season: Winter  
Location: Capehart  
Ages: 4 - 6  
Fee: \$52.00  
Revenue: \$1,040.00  
Expenditures: \$710.00  
Net: \$330.00

### Youth Programs

Name: 2/3 Grade Youth Basketball League  
Date: February 1 – March 25  
Season: Winter  
Location: Capehart  
Ages: 2<sup>nd</sup> & 3<sup>rd</sup> Grade  
Fee: \$74.00  
Revenue: \$2,960.00  
Expenditures: \$3,009.00  
Net: (\$49.00)

Name: 4/5 Grade Youth Basketball League  
Date: February 1 – March 25  
Season: Winter  
Location: Capehart  
Ages: 4<sup>th</sup> & 5<sup>th</sup> Grade  
Fee: \$74.00  
Revenue: \$2,960.00  
Expenditures: \$3,009.00  
Net: (\$49.00)



Name: 6/7 Grade Youth Basketball League

Date: February 1 – March 25

Season: Winter

Location: Capehart

Ages: 6<sup>th</sup> & 7<sup>th</sup> Grade

Fee: \$74.00

Revenue: \$2,960.00

Expenditures: \$3,569.00

Net: (\$609.00)

Name: Youth Cheer

Date: February 1 – March 25

Season: Winter

Location: Capehart

Ages: K – 6<sup>th</sup> grade

Fee: \$52.00

Revenue: \$624.00

Expenditures: \$610.00

Net: \$14.00

Name: Youth Open Gym (Basketball)

Date: January 11 – February 22

Season: Winter

Location: Capehart

Ages: 9 - 16

Fee: Free

Revenue: \$0

Expenditures: \$393.00

Net: (\$393.00)

Name: Workshop - Cooking Classes

Date: Once per Month

Season: All

Location: Recreation Center

Ages: 7 – 12 years old

Fee: \$24.00 per class

Revenue: \$2,880.00

Expenditures: \$2,320.00

Net: \$560.00

## Spring 2024 (FY 23 – 24)

### Adult

Name: Adult Basketball Open Gym  
Date: April 5 – April 26  
Season: Spring  
Location: Capehart  
Ages: 18+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$165.00  
Net: (\$165.00)

Name: Adult Coed Kickball League  
Date: May 3 – June 21  
Season: Spring  
Location: Brock Park  
Ages: 18+  
Fee: \$190.00  
Revenue: \$760.00  
Expenditures: \$648.00  
Net: \$113.00

Name: Adult Coed Volleyball League  
Date: Year-round  
Season: Year-round  
Location: Capehart  
Ages: 18+  
Fee: \$190.00  
Revenue: \$3,040.00  
Expenditures: \$2,325.00  
Net: \$715.00

### Daycare

Name: Expanded Learning Dragon's Den  
Date: August – May  
Season: Year-Round  
Location: Capehart Gym  
Ages: 1<sup>st</sup> – 6<sup>th</sup> Grade  
Revenue: \$155,520.00  
Expenditures: \$151,283.00  
Net: \$4,238.00

Name: Spring Break Camp (5-day)  
Date: March 25 - 29  
Season: Spring  
Location: Community Center  
Ages: K – 6<sup>th</sup> Grade

Fee: \$122.00  
Revenue: \$5,856.00  
Expenditures: \$5,397.00  
Net: \$460.00

### Senior Programs

Name: Senior Bingo  
Date: Each Tuesday  
Season: Year-round  
Location: Community Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$100.00  
Net: (\$100.00)

Name: Senior Field Trip  
Date: TBD  
Season: Fall, Winter, Spring  
Location: TBD  
Ages: 55+  
Fee: \$35.00  
Revenue: \$630.00  
Expenditures: \$610.00  
Net: \$20.00

Name: Harvestime  
Date: Each Thursday  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$7,700.00  
Net: (\$7,700.00)

Name: Senior Movie Days  
Date: 1<sup>st</sup> Wednesday of Month  
Season: Year-round  
Location: Recreation Center  
Ages: 55+  
Fee: \$0.00  
Revenue: \$0.00  
Expenditures: \$125.00  
Net: (\$125.00)

## Special Events

Name: Community Yard Sale  
Date: May 18  
Season: Spring  
Location: Community Center Parking Lot  
Ages: Everyone  
Fee: \$30.00 Vendor Fee  
Revenue: \$450.00  
Expenditures: \$335.00  
Net: \$115.00

Name: Mother's Day Kickball Tournament  
Date: May 12  
Season: Spring  
Location: Brock Park Sports Complex  
Ages: 7-17, 18+  
Fee: \$8.00 enrollment, \$8.00 for T-Shirt  
Revenue: \$320.00  
Expenditures: \$580.00  
Net: (\$260.00)

Name: Park Spotlight Mini-Event  
Date: 6x per year (March, May, June, August, September, November)  
Season: All  
Location: Different Parks each time  
Ages: Everyone  
Fee: FREE  
Revenue: \$0.00  
Expenditures: \$1,895.00  
Net: (\$1,895.00)

Name: Spring Extravaganza  
Date: March 30  
Season: Spring  
Location: Freedom Park  
Ages: Everyone  
Fee: FREE, \$30 for Vendors  
Revenue: \$180.00  
Expenditures: \$3,188.00  
Net: (\$3,008.00)

## Teen Programs

### Toddler Programs

Name: Pee Wee Sports  
Date: Year-Round  
Season: Year-round  
Location: Brock Park or Capehart Gym  
Ages: 4 - 6  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

Name: Princess & Pastries  
Date: April  
Season: Spring  
Location: Recreation Center  
Ages: 0 – 5  
Fee: \$19.00 per participant  
Revenue: \$228.00  
Expenditures: \$310.00  
Net: (\$82.00)

Name: Youth Skills & Drills  
Date: TBD  
Season: Fall, Spring, Summer  
Location: Capehart  
Ages: 7 – 12  
Fee: \$36.00  
Revenue: \$1,728.00  
Expenditures: \$1,650.00  
Net: \$78.00

Name: Workshop - Cooking Classes  
Date: Once per Month  
Season: All  
Location: Recreation Center  
Ages: 7 – 12 years old  
Fee: \$24.00 per class  
Revenue: \$2,880.00  
Expenditures: \$2,320.00  
Net: \$560.00

### Youth Programs

Name: Play-Well LEGO Workshop  
Date: TBD  
Season: Spring and Fall  
Location: Recreation Center  
Ages: 7 - 12  
Fee: \$35.00  
Revenue: \$1,120.00  
Expenditures: \$1,100.00  
Net: \$20.00

Name: Youth Dodgeball  
Date: April - May  
Season: Spring  
Location: Capehart  
Ages: 7 -12  
Fee: \$55.00  
Revenue: \$1,100.00  
Expenditures: \$635.00  
Net: \$465.00

## **Rentals (FY 23 – 24)**

**Name: Gym Rentals (Year-Round)**

**Revenue: \$19,500.00 (Capehart), 1,125.00 (Ridgepoint)**

**Expenditures: \$7975.00 (Capehart), \$756.00 (Ridgepoint)**

**Net: \$11,894.00**

**Name: Birthday Party Rentals (Year-Round)**

**Revenue: \$2,250.00**

**Expenditures: \$2,165.00**

**Net: \$85.00**

**Name: Freedom Park Rentals (March – October)**

**Revenue: \$10,000**

**Expenditures: \$0.00**

**Net: \$10,000.00**

**Building Rental (Year-Round)**

**Revenue: \$40,000 (Community Center), \$5,000 (Recreation Center)**

**Expenditures: \$0.00**

**Net: \$45,000.00**



	Program Fee	Participants	Term	Revenue	PT Salaries	Bus Conf	Ed/Train	Emp Meals	Memb	Office Sup	Postage	Printing	Clothing	Food	Medical	Other Prof Sv	Rec Svcs	Rec Suppl	Trans	Expenditure	Net
Kickball (Summer)	\$55.00	20	1 sess.	\$ 1,100.00	\$560.00										\$25.00			\$50.00		\$635.00	\$ 465.00
Open Gym (Winter & Summer)	\$0.00	20	10 wks	\$	\$393.75															\$393.75	\$ (393.75)
Pea Wee Basketball (Winter)	\$52.00	20	4 wks	\$ 1,040.00	\$560.00								\$150.00							\$710.00	\$ 330.00
Pea Wee Sports (Year-Round)(Soccer, B-Ball, T-Ball)	\$36.00	12	4 sess.	\$ 1,728.00	\$1,400.00												\$50.00	\$200.00		\$1,650.00	\$ 78.00
Play-Well TEK LEGO (Contract)	\$35.00	16	2 sess.	\$ 1,120.00	\$1,100.00															\$1,100.00	\$ 20.00
Skills & Drills (Summer, Fall, Spring)	\$36.00	12	3 sess.	\$ 1,728.00	\$1,400.00									\$50.00			\$50.00	\$200.00		\$1,650.00	\$ 78.00
Sports Camp (Summer)	\$74.00	16	1 sess.	\$ 1,184.00	\$1,417.50									\$50.00			\$50.00	\$200.00		\$1,717.50	\$ (533.50)
Workshops (Cooking, Misc.)	\$24.00	10	12 sess.	\$ 2,880.00	\$640.00									\$1,000.00				\$460.00		\$2,320.00	\$ 560.00
<b>MISC. RECREATION</b>																					
Business/Conference					\$8,000.00															\$8,000.00	\$ (8,000.00)
Education/Training						\$2,500.00														\$2,500.00	\$ (2,500.00)
Employees Transportation							\$2,000.00													\$2,000.00	\$ (2,000.00)
Memberships								\$700.00												\$700.00	\$ (700.00)
Office Supplies										\$2,500.00										\$2,500.00	\$ (2,500.00)
Postage											\$25,000.00									\$25,000.00	\$ (25,000.00)
Printing												\$4,000.00								\$4,000.00	\$ (4,000.00)
Marketing Materials (summers etc.)																\$3,950.00				\$3,950.00	\$ (3,950.00)
Bullion Boards																				\$0.00	\$ -
Future Recreation Programming				\$55,431.00	\$218,875.13	\$8,000.00	\$2,500.00	\$2,000.00	\$700.00	\$2,500.00	\$25,000.00	\$4,000.00	\$3,950.00	\$1,000.00	\$175.00	\$5,000.00	\$20,000.00	\$18,000.00	\$1,000.00	\$22,180.13	\$ 33,250.88