



# 2023-2025 Operating Budget

PLEASANT HILL RECREATION & PARK DISTRICT

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# GENERAL FUND OPERATING BUDGET SUMMARY

*Fiscal Years 2023/24 and 2024/25*

	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Adopted	Amended	Estimated Year End	Proposed Budget Year-1	Proposed Budget Year-2	Year-3 Forecast	Year-4 Forecast	Year-5 Forecast
<b>Revenue</b>								
Administration	\$ (5,019,422)	\$ (5,091,356)	\$ (5,119,533)	\$ (5,263,003)	\$ (5,420,893)	\$ (5,529,311)	\$ (5,639,897)	\$ (5,752,695)
Seniors	(572,500)	(689,000)	(661,555)	(719,000)	(747,450)	(762,399)	(777,647)	(793,200)
Winslow Center	(25,000)	(35,000)	(49,237)	(53,000)	(55,650)	(56,763)	(57,898)	(59,056)
Community Center	(600,000)	(650,000)	(719,229)	(725,000)	(761,250)	(776,475)	(792,005)	(807,845)
School House	0	0	0	0	0	0	0	0
Rodgers Ranch	(376)	0	0	0	0	0	0	0
Adult Services	(10,000)	(20,500)	(25,800)	0	0	0	0	0
Athletics	(353,500)	(539,000)	(633,966)	(653,000)	(679,800)	(693,396)	(707,264)	(721,409)
Teens	(286,200)	(342,000)	(385,178)	(427,000)	(447,250)	(456,195)	(465,319)	(474,625)
Preschool/Youth	(922,000)	(1,067,000)	(1,099,423)	(1,140,000)	(1,174,200)	(1,197,684)	(1,221,638)	(1,246,070)
Special Events	(92,000)	(120,000)	(87,413)	(115,000)	(120,000)	(122,400)	(124,848)	(127,345)
Child Care	(510,000)	(510,000)	(440,496)	(445,000)	(445,000)	(453,900)	(462,978)	(472,238)
Aquatics	(356,800)	(391,800)	(411,594)	(432,900)	(454,545)	(463,636)	(472,909)	(482,367)
Park Maintenance	(810,000)	(805,000)	(838,048)	(835,000)	(835,003)	(851,703)	(868,737)	(886,112)
<b>Total Operating Revenue</b>	<b>(9,557,798)</b>	<b>(10,260,656)</b>	<b>(10,471,472)</b>	<b>(10,807,903)</b>	<b>(11,141,042)</b>	<b>(11,363,862)</b>	<b>(11,591,140)</b>	<b>(11,822,962)</b>
<b>Expense</b>								
Administration	426,044	436,773	640,777	687,911	693,145	712,206	731,792	751,916
Seniors	1,458,615	1,703,309	1,485,884	1,729,827	1,800,719	1,850,239	1,901,120	1,953,401
Winslow Center	94,795	72,911	112,616	121,666	126,452	129,929	133,503	137,174
Community Center	931,101	1,126,636	1,005,493	1,136,006	1,171,558	1,203,775	1,236,879	1,270,893
School House	2,885	2,800	2,073	2,414	2,525	2,594	2,665	2,739
Rodgers Ranch	8,710	9,783	10,185	10,726	11,202	11,510	11,826	12,152
Adult Services	33,023	16,589	70,553	0	0	0	0	0
Athletics	580,213	569,883	640,157	781,291	811,052	833,356	856,273	879,821
Teens	534,363	604,033	642,798	714,380	721,318	741,154	761,536	782,478
Preschool/Youth	848,743	951,858	1,137,179	1,167,192	1,182,105	1,214,613	1,248,015	1,282,335
Special Events	229,234	312,088	237,338	292,302	299,726	307,969	316,438	325,140
Communications	404,573	361,612	326,605	431,018	436,996	449,014	461,362	474,049
Child Care	577,428	663,989	615,369	591,015	601,315	617,851	634,842	652,301
Aquatics	908,411	962,304	892,808	897,369	928,558	954,093	980,330	1,007,289
Park Maintenance	1,758,984	2,004,703	1,921,718	1,762,028	1,803,426	1,853,020	1,903,978	1,956,337
Building Maintenance	0	0	0	(0)	0	0	0	0
Long Term Debt	476,071	407,090	443,846	464,281	471,618	476,334	481,098	485,908
<b>Total Operating Expenses</b>	<b>9,273,194</b>	<b>10,206,359</b>	<b>10,185,399</b>	<b>10,789,427</b>	<b>11,061,714</b>	<b>11,357,658</b>	<b>11,661,658</b>	<b>11,973,934</b>
<b>Net (Surplus) Deficit</b>	<b>\$ (284,604)</b>	<b>\$ (54,297)</b>	<b>\$ (286,073)</b>	<b>\$ (18,476)</b>	<b>\$ (79,327)</b>	<b>\$ (6,204)</b>	<b>\$ 70,518</b>	<b>\$ 150,972</b>

# PERSONNEL COSTS

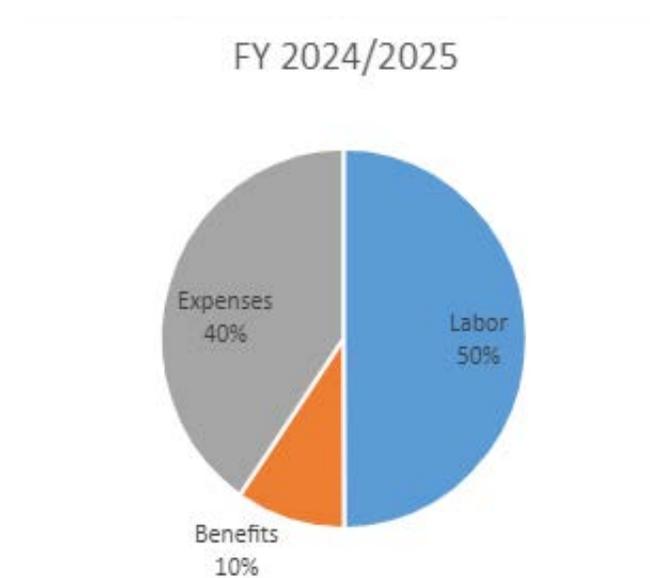
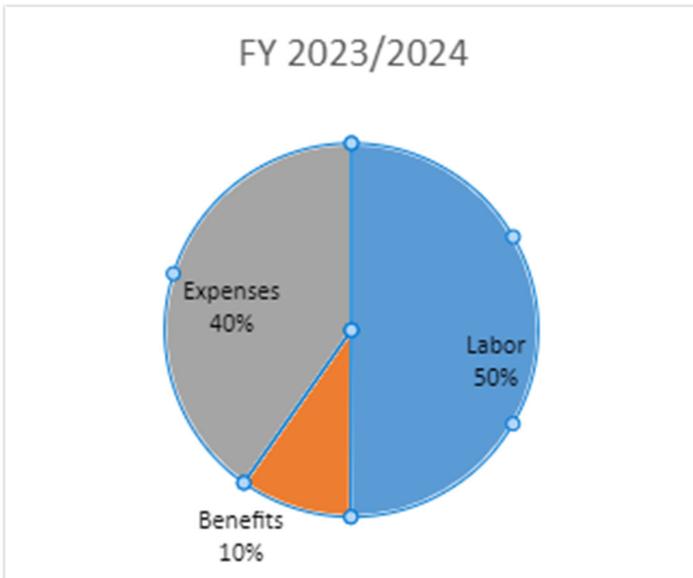
## DESCRIPTION

The District is a service organization that relies heavily on personnel to provide maintenance, social, educational, and recreational programs and events to our community. Labor costs include salaries and wages for individual employees both full and part time. Benefits include employer share of medical, dental, PERS/PARS retirement, workers compensation insurance and Medicare.

## HIGHLIGHTS/CHANGES

- Does not include an additional Cost-of Living Adjustment (COLA) for employees.
- Salaries based on Board approved salary ranges adopted as of January, 1, 2023

## PERSONNEL COSTS (LABOR & BENEFITS) VS. OTHER EXPENDITURES



# PERSONNEL COSTS

## HIGHLIGHTS

- Each Department budget includes an estimate for Full-Time Equivalent (FTE) Employees
- Part-time FTE was calculated by taking total expenditure divided by average hourly wage for total hours and then dividing by full-time annual hours of 2080.

	Labor			Benefits		
	FY2022/23	FY 2023/24	FY 2024/25	FY2022/23	FY 2023/24	FY 2024/25
<b>Administration</b>	\$714,371	\$766,456	\$766,706	\$234,357	\$258,941	\$254,788
<b>Seniors</b>	544,556	672,635	704,395	64,920	72,725	75,454
<b>Winslow Center</b>	32,680	29,297	30,547	5,469	3,324	3,442
<b>Community Center</b>	482,845	471,960	491,210	90,362	72,702	75,570
<b>Athletics</b>	115,243	226,115	233,230	11,148	26,873	27,931
<b>Teens</b>	294,670	342,716	342,716	42,943	47,149	47,197
<b>Preschool/Youth</b>	545,292	540,533	547,330	70,922	73,851	76,071
<b>Special Events</b>	113,907	128,856	132,722	10,971	12,938	13,393
<b>Communications</b>	136,838	167,377	167,377	36,224	37,154	38,165
<b>Child Care</b>	363,529	312,099	319,409	43,057	40,668	41,257
<b>Aquatics</b>	518,542	485,901	497,174	50,143	49,108	50,756
<b>Park Maintenance</b>	832,799	813,669	829,527	283,852	236,382	243,351
<b>Building Maintenance</b>	382,809	441,763	463,851	99,096	117,696	118,773
<b>Total</b>	<b>\$5,078,080</b>	<b>\$5,399,376</b>	<b>\$5,526,192</b>	<b>\$1,043,460</b>	<b>\$1,049,511</b>	<b>\$1,066,147</b>
<b>% of Expenditures</b>	50%	50%	50%	10%	10%	10%

# CalPERS PLAN & LIABILITY

## DESCRIPTION

The District has three defined benefit Plans contract with CalPERS:

<i>Plan</i>	<i>Contract Date</i>	<i>Retirement Formula</i>	<i>Current Actual Employer Rate</i>	<i># of Active Participants</i>	<i># of Retirees</i>	<i>Funded Ratio</i>
Miscellaneous (Classic)	1984	2% @ 55	10.87%	11	43	79%
Miscellaneous Second Tier	2012	2% @ 60	8.63%	2	0	106%
Miscellaneous PEPRA	2013	2% @ 62	7.47%	38	2	102%

The Miscellaneous (Classic) Plan and Miscellaneous Second Tier includes employees & retirees that joined CalPERS prior to January 1, 2013. The Miscellaneous PEPRA Plan includes employees & retirees hired on or after January 1, 2013 or took a break of more than 6 months from service. The PEPRA Plan & PEPRA members are subject to the Public Employees' Pension Reform Act (PEPRA) which changes the way CalPERS retirement and health benefits apply as well as places compensation limits on subject members.

The Miscellaneous (Classic) Plan and Miscellaneous Second Tier includes employees and retirees that joined CalPERS prior to January 1, 2013. The Miscellaneous PEPRA Plan includes employees and retirees hired on or after January 1, 2013 or took a break of more than 6 months from service.

CalPERS Unfunded Accrued Liability (UAL) is typically budgeted at the minimum amortization schedule required by PERS. The District has always made its UAL payment in one lump sum each July to avoid additional interest on the UAL. This two-year budget cycle includes the UAL payment according to the 10-year Amortization Schedule which will allow the District to save \$542,390.

# CaPERS LIABILITY PAYMENT

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	10 Year Amortization		5 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2023	3,824,972	471,104	3,824,972	522,106	3,824,972	897,860
6/30/2024	3,598,214	469,322	3,545,504	522,106	3,157,185	897,860
6/30/2025	3,357,876	454,886	3,247,033	522,107	2,443,988	897,859
6/30/2026	3,116,114	439,170	2,928,265	522,107	1,682,295	897,860
6/30/2027	2,874,154	415,942	2,587,820	522,106	868,806	897,860
6/30/2028	2,639,744	431,218	2,224,226	522,107		
6/30/2029	2,373,608	446,923	1,835,907	522,107		
6/30/2030	2,073,147	359,221	1,421,182	522,106		
6/30/2031	1,842,889	372,914	978,257	522,107		
6/30/2032	1,582,821	366,262	505,212	522,107		
6/30/2033	1,311,941	358,854				
6/30/2034	1,030,299	342,203				
6/30/2035	746,715	314,539				
6/30/2036	472,433	264,748				
6/30/2037	230,957	103,824				
6/30/2038	139,367	69,049				
6/30/2039	77,485	41,829				
6/30/2040	39,526	24,066				
6/30/2041	17,342	17,922				
6/30/2042						
6/30/2043						
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
6/30/2051						
6/30/2052						
<b>Total</b>		<b>5,763,996</b>		<b>5,221,066</b>		<b>4,489,299</b>
<b>Interest Paid</b>		<b>1,939,024</b>		<b>1,396,094</b>		<b>664,327</b>
<b>Estimated Savings</b>				<b>542,930</b>		<b>1,274,697</b>

# ADMINISTRATION

## DESCRIPTION

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Provides administration and direction for all areas of the District. Through the General Manager, ensures that goals established by the Board of Directors are met, supports the Board of Directors by presenting information and recommendations that facilitate informed policy making, facilitates communication among the Board of Directors, staff, community and coordinates working relationships with external agencies and organizations. Provides administrative support services for the District including payroll, accounts payable, budget oversight, human resources, information technology, manage investments and management of District funds.

## HIGHLIGHTS/CHANGES

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- Includes Unfunded Accrued Liability (UAL) payment at the 10-year amortization schedule as recommended by Board of Directors.
- Updates Board compensation based on new policy to pay up to 5 meetings/month.
- Increase in Board training funding to accommodate Board interest.
- Increase in Professional Services to accommodate various fees for services including contract legal services.
- Include estimated amount for District share of County 2024 March election fees.
- Increase in software fees due to move from purchase to software as a service (SAS) including Office 365
- Agency Memberships include those to CSDA, GARE, CPRS, CARPD and Chamber of Commerce

## PERSONNEL

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	FTE
General Manager	1.00
Administrative Services Manager	1.00
Executive Secretary	1.00
Administrative Assistant	1.00
Accounting Assistant	1.00
Clerical Staff- PT	<u>0.75</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>5.75</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Current Secured Tax	\$ (4,548,125)	\$ (4,800,000)	\$ (2,391,173)	\$ (2,391,173)	\$ (4,782,347)	\$ (4,925,817)	\$ (5,073,592)
Current Unsecured Tax	(250,946)	(250,946)	(130,625)	(130,625)	(261,250)	(261,250)	(269,088)
HOPTR	-	-	(12,412)	(12,412)	(24,825)	(24,825)	(25,570)
Redevelopment	(206,750)	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Interest Earned	-	-	-	-	-	-	-
Misc Revenue	(9,410)	(9,410)	(2,885)	(2,885)	(5,770)	(5,770)	(5,943)
Insurance Dividends	-	-	-	-	-	-	-
ADA	(2,626)	(15,000)	(7,251)	(7,251)	(14,502)	(14,502)	(14,937)
Registration Surcharge	(1,566)	(16,000)	(7,435)	(7,435)	(14,870)	(14,870)	(15,316)
Reg Surcharge-Facilities fee	-	-	(7,985)	(7,985)	(15,970)	(15,970)	(16,449)
<b>Subtotal</b>	<b>(5,019,422)</b>	<b>(5,091,356)</b>	<b>(2,559,766)</b>	<b>(2,559,766)</b>	<b>(5,119,533)</b>	<b>(5,263,003)</b>	<b>(5,420,893)</b>
<b>Wages and Benefits</b>							
Admin-Salary General Manager	202,593	206,532	103,266	113,850	217,116	227,700	227,700
Admin-Salary Office Staff	157,484	161,352	44,571	84,711	129,282	169,422	169,422
Admin-Salary Accounting Staff	219,734	233,952	114,623	84,711	199,334	256,401	256,401
Rec-Admin PT PERS Staff	-	-	37,761	39,649	77,411	38,882	38,882
Admin PT PERS Staff	-	-	19,457	20,430	39,887	15,084	15,084
Rec-Admin PT PARS Staff	30,900	31,200	6,936	7,283	14,220	53,966	53,966
COVID Payroll	-	-	15,505	16,280	31,785	-	-
PT Custodial	14,140	3,900	2,603	2,733	5,335	5,000	5,250
Employer FICA/Medicare	56,210	48,726	22,266	23,379	45,645	43,864	43,864
PERS- Employer Share	52,555	47,770	22,439	23,561	46,000	62,479	63,791
SERP Expenses	24,000	12,000	6,000	6,000	12,000	10,000	-
PERS Annual UAL Fee	372,335	495,803	479,311	5,399	484,710	522,106	522,106
Employee Benefits	120,611	117,179	61,988	61,988	123,976	138,777	142,941
PARS District Share	515	515	294	294	588	1,474	1,480
Workers Compensation	1,804	8,917	3,074	3,074	6,148	2,347	2,712
Unemployment Insurance	-	9,554	-	-	-	-	-
<b>Subtotal</b>	<b>1,252,882</b>	<b>1,377,400</b>	<b>940,095</b>	<b>493,343</b>	<b>1,433,437</b>	<b>1,547,503</b>	<b>1,543,600</b>
<b>Operating Expenses</b>							
Board Compensation	12,600	12,600	6,500	6,500	13,000	18,000	18,000
Board Conference & Travel	1,000	1,000	3,949	3,949	7,898	10,000	10,000
Staff Conference & Travel	10,000	10,000	1,114	1,114	2,228	5,000	5,000
Mileage	2,381	2,381	2,439	2,439	4,878	5,300	5,300
Staff In-house Training	1,531	1,531	1,168	1,168	2,336	5,000	5,000
Employee Committee Expense	1,358	1,358	3,832	3,832	7,665	7,500	7,500
Telephone	16,905	30,000	19,340	19,340	38,681	30,000	30,900
Water	1,686	1,686	89	89	177	183	188
Disposal Fees	4,204	4,204	826	826	1,652	1,702	1,753
Professional Services	100,000	100,000	93,687	50,000	143,687	150,000	154,500
Consultant Fees	15,000	15,000	-	-	-	-	-
Elections	32,000	32,000	145	145	290	50,000	50,000
Insurance	231,000	231,000	112,756	112,756	225,512	232,278	239,246
Legal Advertising	500	500	330	330	660	680	701
Memberships	15,000	15,000	16,957	-	16,957	17,000	17,510
Administrative Fees	180,000	180,000	12,371	12,371	24,742	25,000	25,750
Postage	6,000	6,000	303	303	606	624	642
Office Supplies	8,000	8,000	4,916	4,916	9,831	8,000	8,240
City of PH Server Fees	24,000	24,000	-	24,000	24,000	24,000	24,000
Computer Hardware	30,000	30,000	6,886	6,886	13,771	30,000	30,900
Computer Software	17,166	36,000	71,720	25,000	96,720	75,000	77,250
Network Support	106,000	111,300	41,975	67,159	109,134	99,880	102,876
Network Communication	760	760	15,107	15,107	30,214	31,121	32,054
Equipment Maintenance	3,945	3,945	566	566	1,131	1,165	1,200
Janitorial Supplies	3,500	3,500	2,126	2,126	4,252	4,000	4,120
ADA Expenses	3,000	30,000	821	821	1,641	1,691	1,741
COVID Supplies	-	-	2,010	2,010	4,021	-	-
<b>Subtotal</b>	<b>827,535</b>	<b>891,765</b>	<b>421,931</b>	<b>363,753</b>	<b>785,684</b>	<b>833,123</b>	<b>854,372</b>
<b>Total Direct Operating Expenses</b>	<b>2,080,418</b>	<b>2,269,164</b>	<b>1,362,026</b>	<b>857,095</b>	<b>2,219,121</b>	<b>2,380,626</b>	<b>2,397,972</b>
<b>Allocated Admin Expenses to Other Department's</b>	<b>(1,855,387)</b>	<b>(1,855,387)</b>	<b>(979,086)</b>	<b>(619,745)</b>	<b>(1,598,831)</b>	<b>(1,716,488)</b>	<b>(1,729,568)</b>
<b>Allocated Building Maint Exps</b>	<b>22,996</b>	<b>22,996</b>	<b>9,491</b>	<b>10,996</b>	<b>20,486</b>	<b>23,773</b>	<b>24,741</b>
<b>Revenue Total</b>	<b>(5,019,422)</b>	<b>(5,091,356)</b>	<b>(2,559,766)</b>	<b>(2,559,766)</b>	<b>(5,119,533)</b>	<b>(5,263,003)</b>	<b>(5,420,893)</b>
<b>Direct Expense Total</b>	<b>2,080,418</b>	<b>2,269,164</b>	<b>1,362,026</b>	<b>857,095</b>	<b>2,219,121</b>	<b>2,380,626</b>	<b>2,397,972</b>
<b>Overhead Expenses</b>	<b>(1,832,391)</b>	<b>(1,832,391)</b>	<b>(969,595)</b>	<b>(608,749)</b>	<b>(1,578,344)</b>	<b>(1,692,714)</b>	<b>(1,704,827)</b>
<b>Grand Total</b>	<b>\$ (4,771,396)</b>	<b>\$ (4,654,583)</b>	<b>\$ (2,167,335)</b>	<b>\$ (2,311,421)</b>	<b>\$ (4,478,756)</b>	<b>\$ (4,575,092)</b>	<b>\$ (4,727,749)</b>

# SENIOR & ADULT SERVICES

## DESCRIPTION

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Provides year-round opportunities for participation in recreational, social and educational activities, classes and programs for adults over 50. Includes daily operation of Pleasant Hill Senior Center, Senior Nutrition program through Café Costa, and various trips and tours. Provide staff, facilities, and supplies for the Care Management Program which provides resources and services to assist seniors to remain living independently, safely and with dignity for as long as possible.

## HIGHLIGHTS/CHANGES

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- Merged Adult Services budget due to crossover between Adult and Senior programming.
- Moving previous Senior Club expenses to Senior Services Budget with move to Advisory Board to Senior Center Staff
- Slight increase in utility costs
- Increase in office supplies due to previous covered costs paid directly by Senior Club
- Increase in staff training budget.

## PERSONNEL

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	FTE
Recreation Superintendent	0.25
Senior/Adult Services Program Manager	1.00
Building Main. & Facilities Program Manager	0.30
Recreation Coordinator- Seniors	2.00
Recreation Coordinator- Facilities	0.17
Administrative Assistant	1.00
Care Management Coordinator	0.40
Building Custodians- PT	3.55
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>8.67</b>



# WINSLOW CENTER

## DESCRIPTION

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Operate building for use by recreation programs, non-profit organizations, businesses and private residents. Provide high-quality customer service before, during and after facility use.

Winslow Center is at the end of its useful life and is schedule to be replaced if funding is identified. Staff continues to monitor the building to ensure safe operation.

## HIGHLIGHTS/CHANGES

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- Upkeep to allow current programs and events included in budget.
- Increase in revenue based on projected 2022/23 revenue.

## PERSONNEL

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	FTE
Recreation Coordinator-Facility Rentals	0.05
Building Custodians- PT	<u>0.48</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>0.53</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Winslow Center Rentals	\$ (25,000)	\$ (35,000)	\$ (25,918)	\$ (23,319)	\$ (49,237)	\$ (53,000)	\$ (55,650)
<b>Subtotal</b>	<b>(25,000)</b>	<b>(35,000)</b>	<b>(25,918)</b>	<b>(23,319)</b>	<b>(49,237)</b>	<b>(53,000)</b>	<b>(55,650)</b>
<b>Wages and Benefits</b>							
Salary Rental Coordinator	3,043	4,056	1,927	2,023	3,950	4,046	4,046
WC-Custodial Staff	35,863	25,000	10,727	16,000	26,727	25,000	26,250
Employer FICA/Medicare	2,588	2,223	886	1,117	2,003	251	251
PERS- Employer Share	2,616	2,324	893	3,143	4,036	330	330
Employee Benefits	618	649	316	316	632	632	632
PARS District Share	-	100	33	33	66	625	656
Workers Compensation	616	407	735		735	1,737	1,824
Unemployment Insurance	-		-	-	-		
<b>Subtotal</b>	<b>45,344</b>	<b>34,759</b>	<b>15,517</b>	<b>22,632</b>	<b>38,149</b>	<b>32,620</b>	<b>33,988</b>
<b>Operating Expenses</b>							
Staff Training	-	-					
Telephone	5,500	5,500	5,376	5,376	10,752	10,752	11,075
Electricity	8,884	8,884	4,225	4,500	8,725	9,000	10,000
Water	2,369	2,369	452	452	903	948	996
Disposal Fees	3,399	3,399	1,265	2,400	3,665	3,750	3,900
Services and Supplies	8,500	13,000	5,269	5,000	10,269	13,000	13,000
Major Repairs	5,000	5,000	-		-	5,000	5,000
<b>Subtotal</b>	<b>33,652</b>	<b>38,152</b>	<b>16,586</b>	<b>17,728</b>	<b>34,314</b>	<b>42,451</b>	<b>43,971</b>
<b>Total Direct Operating Expenses</b>	<b>78,996</b>	<b>72,911</b>	<b>32,103</b>	<b>40,360</b>	<b>72,463</b>	<b>75,071</b>	<b>77,959</b>
<b>Allocated Admin Dept Expenses</b>					-		
<b>Allocated Building Dept. Expenses</b>	<b>45,071</b>	<b>45,071</b>	<b>18,602</b>	<b>21,552</b>	<b>40,153</b>	<b>46,595</b>	<b>48,493</b>
<b>Revenue Total</b>	<b>(25,000)</b>	<b>(35,000)</b>	<b>(25,918)</b>	<b>(23,319)</b>	<b>(49,237)</b>	<b>(53,000)</b>	<b>(55,650)</b>
<b>Direct Expense Total</b>	<b>78,996</b>	<b>72,911</b>	<b>32,103</b>	<b>40,360</b>	<b>72,463</b>	<b>75,071</b>	<b>77,959</b>
<b>Overhead Total</b>	<b>45,071</b>	<b>45,071</b>	<b>18,602</b>	<b>21,552</b>	<b>40,153</b>	<b>46,595</b>	<b>48,493</b>
<b>Grand Total</b>	<b>\$ 99,068</b>	<b>\$ 82,982</b>	<b>\$ 24,787</b>	<b>\$ 38,593</b>	<b>\$ 63,380</b>	<b>\$ 68,666</b>	<b>\$ 70,802</b>

# COMMUNITY CENTER

## DESCRIPTION

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Facilitate use of Pleasant Hill Community Center for recreation programs, non-profit organizations, businesses and private residents. Provide high-quality customer service before, during and after facility use. Provides administrative support for rentals and registration through staffing front desk.

## HIGHLIGHTS/CHANGES

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- Increase in revenue based on projected actuals for 2022/23 and a potential increase of rates

## PERSONNEL

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	FTE
Building Maintenance & Facilities Manager	0.40
Recreation Coordinator-Facility Rentals	0.70
Clerical Staff	2.00
Building Custodians- PT	<u>4.52</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>7.62</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Community Center Rental	\$ (600,000)	\$ (650,000)	\$ (360,894)	\$ (358,335)	\$ (719,229)	\$ (725,000)	\$ (761,250)
<b>Subtotal</b>	<b>(600,000)</b>	<b>(650,000)</b>	<b>(360,894)</b>	<b>(358,335)</b>	<b>(719,229)</b>	<b>(725,000)</b>	<b>(761,250)</b>
<b>EXPENSES</b>							
<b>Wages and Benefits</b>							
Salary Rental FT Staff	55,690	48,672	33,947	45,000	78,947	56,641	56,641
Salary Bldg Maint Super	21,463	22,937	11,733		11,733	0	0
Program Manager-Facilities		119,808		48,800	48,800	50,318	50,318
Community Center PERS Staff	110,966	85,000	26,779	40,000	66,779	105,000	110,000
Community Center PARS Staff	17,510	25,000	14,594	30,000	44,594	25,000	27,500
CC-Custodial Part Time Staff	222,102	185,000	111,992	120,000	231,992	235,000	246,750
Employer FICA/Medicare	38,924	37,211	13,244	17,596	30,840	13,141	13,451
PERS- Employer Share	17,845	40,058	12,371	12,371	24,743	16,278	16,706
Employee Benefits	33,047	24,113	8,064	8,064	16,129	16,935	17,782
PARS District Share	402	422	793	793	1,586	6,500	6,856
Workers Compensation	7,040	6,810	7,976	7,976	15,953	19,847	20,774
Unemployment Insurance	-	-	1,111	-	1,111		
<b>Subtotal</b>	<b>524,989</b>	<b>595,031</b>	<b>242,605</b>	<b>330,601</b>	<b>573,206</b>	<b>544,662</b>	<b>566,780</b>
<b>Operating Expenses</b>							
Mileage	200	200	77	100	177	1,000	1,000
Staff Training		2,000	40	-	40	2,000	2,000
Telephone	4,244	4,244	607		607		
Electricity	71,070	71,070	30,121	35,000	65,121	70,000	72,000
Water	7,210	7,210	1,850	5,000	6,850	7,200	7,400
Disposal Fees	12,875	12,875	6,393	6,500	12,893	13,000	13,500
Universal Waste Fees			-		-		
Memberships		300	-	-	-	300	300
Office Supplies	12,000	12,000	3,490	7,500	10,990	12,000	12,000
Services and Supplies	60,000	65,000	27,413	33,000	60,413	63,000	65,000
Center Publicity		4,000	32	3,000	3,032	4,000	4,000
Major Repairs	10,000	10,000	6,206	3,000	9,206	10,000	10,000
<b>Subtotal</b>	<b>177,599</b>	<b>188,899</b>	<b>76,229</b>	<b>93,100</b>	<b>169,329</b>	<b>182,500</b>	<b>187,200</b>
<b>Total Direct Operating Expenses</b>	<b>\$ 702,588</b>	<b>\$ 783,930</b>	<b>\$ 318,834</b>	<b>\$ 423,701</b>	<b>\$ 742,535</b>	<b>\$ 727,162</b>	<b>\$ 753,980</b>
<b>Allocated Admin Dept Expenses</b>	<b>178,610</b>	<b>178,610</b>	<b>136,440</b>	<b>86,364</b>	<b>222,804</b>	<b>239,200</b>	<b>241,023</b>
<b>Allocated Bldg Maint. Expenses</b>	<b>164,096</b>	<b>164,096</b>	<b>18,602</b>	<b>21,552</b>	<b>40,153</b>	<b>169,644</b>	<b>176,555</b>
<b>Revenue Total</b>	<b>(600,000)</b>	<b>(650,000)</b>	<b>(360,894)</b>	<b>(358,335)</b>	<b>(719,229)</b>	<b>(725,000)</b>	<b>(761,250)</b>
<b>Direct Expense Total</b>	<b>702,588</b>	<b>783,930</b>	<b>318,834</b>	<b>423,701</b>	<b>742,535</b>	<b>727,162</b>	<b>753,980</b>
<b>Overhead Total</b>	<b>342,706</b>	<b>342,706</b>	<b>155,042</b>	<b>107,916</b>	<b>262,957</b>	<b>408,845</b>	<b>417,578</b>
<b>Grand Total</b>	<b>445,294</b>	<b>476,636</b>	<b>112,982</b>	<b>173,282</b>	<b>286,264</b>	<b>411,006</b>	<b>410,308</b>

# SCHOOL HOUSE

## DESCRIPTION

The Schoolhouse Property is located on Oak Park Boulevard. The building is currently closed and is not suitable for occupation.

## HIGHLIGHTS/CHANGES

- No changes are proposed

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
School House Rentals	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>							
Electricity	618	700	723	723	1,447	1,519	1,595
Water	1,700	1,500	313	313	626	657	690
Services and Supplies	567	600	-	-	-	-	-
<b>Subtotal</b>	<b>2,885</b>	<b>2,800</b>	<b>1,036</b>	<b>1,036</b>	<b>2,073</b>	<b>2,176</b>	<b>2,285</b>
Allocated Admin Exps	280	185	136	86	-	238	240
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Expense Total</b>	<b>2,885</b>	<b>2,800</b>	<b>1,036</b>	<b>1,036</b>	<b>2,073</b>	<b>2,176</b>	<b>2,285</b>
<b>Overhead Total</b>	<b>280</b>	<b>185</b>	<b>136</b>	<b>86</b>	<b>-</b>	<b>238</b>	<b>240</b>
<b>Grand Total</b>	<b>\$ 3,165</b>	<b>\$ 2,985</b>	<b>\$ 1,172</b>	<b>\$ 1,122</b>	<b>\$ 2,073</b>	<b>\$ 2,414</b>	<b>\$ 2,525</b>

# RODGERS RANCH

## DESCRIPTION

The property at Rodgers Ranch is the District's only designated historic property. In 2016/17 the District entered into an agreement with the Rodgers Ranch Heritage Center (RRHC) to manage, maintain and operate the property. The RRHC provides community events, classes, and demonstrations related to sustainable living, farming, and gardening.

## HIGHLIGHTS/CHANGES

- No changes are proposed

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Rodgers Ranch Rentals	\$ (376)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	(376)	-	-	-	-	-	-
<b>Operating Expenses</b>							
Electric	649	3,165	88	88	177	186	195
Water	6,000	6,000	4,340	4,340	8,680	9,114	9,569
Services and Supplies	618	618	-	-	-	-	-
Major Repairs	-	-	-	-	-	-	-
Subtotal	7,267	9,783	4,428	4,428	8,857	9,299	9,764
Allocated Admin Dept Exps	-	-	407	258	664	713	719
Revenue Total	-	-	-	-	-	-	-
Direct Expense Total	7,267	9,783	4,835	4,686	9,521	10,013	10,483
Overhead Total	-	-	407	258	664	713	719
Grand Total	\$ 7,267	\$ 9,783	\$ 5,242	\$ 4,943	\$ 10,185	\$ 10,726	\$ 11,202

# ATHLETICS

## DESCRIPTION

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Promotes healthy and active lifestyles through offering youth and adult sports leagues including softball, soccer, bocce ball, flag football, and basketball. Offers a variety of youth sports classes to provide introduction to a variety of sports and improve skills.

## HIGHLIGHTS/CHANGES

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- Increase in revenues for Youth Sports due to increase in demand
- Increase in overall revenue based on return to pre-COVID programming levels
- Increase in staff training for new hire
- Increase in general supplies due to increased prices post-COVID.
- Increase in instructor expenses based on more programs/classes with split at 70% of anticipated revenue collected.

## PERSONNEL

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	FTE
Sports & Aquatics Program Manager	0.50
Recreation Coordinator	1.00
Recreation Leaders-Sports Staff- PT	<u>1.50</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>3.00</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Youth Sports	\$ (70,000)	\$ (225,000)	\$ (105,330)	\$ (147,959)	\$ (253,289)	\$ (260,000)	\$ (267,800)
Recreation General	(135,000)	(140,000)	(88,409)	(76,249)	\$ (164,658)	(170,000)	(178,500)
Adult Softball	(92,500)	(95,000)	(58,718)	(26,100)	\$ (84,818)	(85,000)	(87,000)
Adult Basketball	(40,000)	(67,000)	(57,650)	(35,000)	\$ (92,650)	(90,000)	(94,500)
Drop-in Sport	(8,000)	(4,000)	(1,952)	(5,000)	\$ (6,952)	(8,000)	(10,000)
Athletics-Ath& Fitness	(8,000)	(8,000)	(16,205)	(15,394)	\$ (31,599)	(40,000)	(42,000)
<b>Subtotal</b>	<b>(353,500)</b>	<b>(539,000)</b>	<b>(328,264)</b>	<b>(305,702)</b>	<b>(633,966)</b>	<b>(653,000)</b>	<b>(679,800)</b>
<b>Expenses</b>							
<b>Wages and Benefits</b>							
Athletics-Salary Manager	68,056	59,904	12,257		12,257	62,898	62,898
Athletics-Rec Coordinator	62,566	66,074	22,026	40,458	62,484	85,176	89,435
Salary PARS Staff	34,814	36,555	25,530	12,000	37,530	37,000	38,000
Payroll PERS Staff	32,960	34,608	-		-	30,000	31,500
Employer FICA/Medicare	15,293	15,081	2,972		2,972	11,041	11,398
PERS- Employer Share	16,480	12,847	3,727		3,727	13,676	14,155
Employee Benefits	29,458	17,168	2,952	2,952	5,904	9,078	9,532
PARS District Share	1,391	1,460	638		638	925	950
Workers Compensation	-	2,760	878		878	3,194	3,294
Unemployment Insurance	-	-			-		
<b>Subtotal</b>	<b>261,018</b>	<b>246,456</b>	<b>70,981</b>	<b>55,410</b>	<b>126,391</b>	<b>252,987</b>	<b>261,161</b>
<b>Operating Expenses</b>							
Mileage	850	850	198	300	498	850	850
Staff Training	2,000	2,000	-	1,000	1,000	4,570	5,000
Telephone	1,100	1,100	387	300	687	1,100	1,100
Athletics Electricity Exps	15,000	15,000	7,026	10,000	17,026	17,000	18,000
Memberships	250	250	615	-	615	1,000	1,000
Use of Premise	52,000	52,000	18,293	40,000	58,293	58,500	60,000
Youth Sports Supplies	14,500	14,500	14,783		14,783	20,000	22,000
Rec General Supplies	40,000	40,000	11,078	26,000	37,078	40,000	40,000
Contract Officials	50,000	50,000	27,261	24,000	51,261	52,000	52,000
Publicity	1,000	1,000	75	-	75	1,000	1,000
Instructor Expenses	34,000	34,000	53,021	12,000	65,021	66,000	67,000
Athletic Supplies	1,500	1,500	186	350	536	1,200	1,500
<b>Subtotal</b>	<b>212,200</b>	<b>212,200</b>	<b>132,922</b>	<b>113,950</b>	<b>246,872</b>	<b>263,220</b>	<b>269,450</b>
<b>Total Direct Operating Expenses</b>	<b>473,218</b>	<b>458,656</b>	<b>203,902</b>	<b>169,360</b>	<b>373,263</b>	<b>516,207</b>	<b>530,611</b>
<b>Allocated Park Maintenance</b>	<b>87,229</b>	<b>87,229</b>	<b>50,615</b>	<b>50,615</b>	<b>101,231</b>	<b>87,229</b>	<b>101,231</b>
<b>Allocated Admin Dept. Exp</b>	<b>11,999</b>	<b>11,999</b>	<b>101,448</b>	<b>64,215</b>	<b>165,664</b>	<b>177,855</b>	<b>179,210</b>
<b>Revenue Total</b>	<b>(353,500)</b>	<b>(539,000)</b>	<b>(328,264)</b>	<b>(305,702)</b>	<b>(633,966)</b>	<b>(653,000)</b>	<b>(679,800)</b>
<b>Direct Expense Total</b>	<b>473,218</b>	<b>458,656</b>	<b>203,902</b>	<b>169,360</b>	<b>373,263</b>	<b>516,207</b>	<b>530,611</b>
<b>Overhead Expenses</b>	<b>99,228</b>	<b>99,228</b>	<b>152,064</b>	<b>64,215</b>	<b>266,894</b>	<b>265,083</b>	<b>280,441</b>
<b>Grand Total</b>	<b>\$ 218,946</b>	<b>\$ 18,884</b>	<b>\$ 27,702</b>	<b>\$ (72,127)</b>	<b>\$ 6,190</b>	<b>\$ 128,291</b>	<b>\$ 131,252</b>

# TEEN SERVICES

## DESCRIPTION

Provide year-round opportunities for participation in recreational, social and educational activities, classes, camps, and programs for youth in grades 6 – 12. Operate afterschool program which includes transportation for Middle School youth at the Pleasant Hill Teen Center. Manage Teen Council to develop leadership skills among Pleasant Hill teens. Assist Teen Council to produce events for their peers.

## HIGHLIGHTS/CHANGES

- Increase in overall revenue based on return to pre-COVID programming levels
- Anticipate Board Teen Council liaison to return September 2023
- Anticipate Teen Council hosting an event in 2023/24

## PERSONNEL

	FTE
Recreation Superintendent	0.25
Youth Services Program Manager	0.50
Building Maintenance and Facilities Manager	0.10
Recreation Coordinator – Facility Rentals	0.08
Recreation Coordinator- Teen Services	1.00
Recreation Leaders- Teen Staff- PT	1.90
Building Custodians	<u>0.58</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>4.41</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Teen Center Rentals	\$ (31,200)	\$ (51,000)	\$ (37,963)	\$ (36,000)	\$ (73,963)	\$ (80,000)	\$ (84,000)
Teen Activities	(100,000)	(130,000)	(85,968)	(77,067)	(163,035)	(175,000)	(183,750)
Teen ASP Revenue	(138,000)	(138,000)	(67,572)	(60,000)	(127,572)	(150,000)	\$ (157,500)
Teen Center Snack Shack	(16,000)	(22,000)	(9,608)	(11,000)	(20,608)	(22,000)	(22,000)
Teen Special Events	(1,000)	(1,000)	-	-	-		
Bus Rental	-	-	-		-		
<b>Subtotal</b>	<b>(286,200)</b>	<b>(342,000)</b>	<b>(201,111)</b>	<b>(184,067)</b>	<b>(385,178)</b>	<b>(427,000)</b>	<b>(447,250)</b>
<b>Wages and Benefits</b>							
Teens- Youth Services Manager	45,371	59,904	24,146	25,353	49,499	62,898	62,898
Teens- Rec Superintendent	21,463	22,937	11,733	12,320	24,053	40,140	40,140
Salary Rental Manager	5,353	4,056	3,211	3,371	6,582	19,053	19,053
Teens-Salary Coordinator	69,000	66,074	33,036	34,688	67,724	76,871	76,871
Teens- Payroll PERS Staff	36,500	38,325	18,809	37,000	55,809	39,000	39,000
Teen-Payroll PARS Staff	38,500	40,425	25,844	17,000	42,844	60,000	60,000
Custodian & Bldg Attendant	49,638	40,000	16,166	16,000	32,166	30,000	30,000
Teens-Employer FICA/Medicare	20,196	20,787	7,801	8,191	15,993	14,754	14,754
Teens-PERS -Employer Share	12,512	15,304	7,970	8,369	16,339	18,275	18,323
EMPLOYEE BENEFITS	23,429	23,000	9,578	9,578	19,157	20,115	20,115
FICA Alternative PARS	695	730	909	909	1,818	2,250	2,250
Teens-Workers Compensation	6,901	3,804	2,746	2,883	5,628	6,509	6,509
Teens-Unemployment Insurance	-	-			-		
<b>Subtotal</b>	<b>329,558</b>	<b>335,346</b>	<b>161,950</b>	<b>175,663</b>	<b>337,612</b>	<b>389,865</b>	<b>389,912</b>
<b>Operating Expenses</b>							
Mileage Reimbursement	300	300	82	80	162	250	250
Staff Training	800	1,750	322	2,200	2,522	1,600	1,750
Telephone expense	1,200	1,200	367	833	1,200	1,200	1,200
Electricity	26,265	21,115	11,397	11,397	22,795	23,934	25,131
Water	3,708	3,708	827	827	1,655	1,737	1,824
Disposal Fees	2,112	2,112	1,511	1,511	3,022	3,174	3,332
Memberships	600	600	315	285	600	600	600
Office Supplies	1,300	1,300	948	352	1,300	1,000	1,000
Services & Supplies	16,000	20,000	6,588	15,000	21,588	20,000	22,000
Snack Shack Supplies	16,000	17,500	6,589	9,500	16,089	17,500	17,500
Teen Publicity	1,000	1,000	24	800	824	1,000	1,000
Teen Supplies	27,000	46,000	26,464	22,000	48,464	49,000	49,000
Bus Expenses	1,000	1,000	148	452	600	1,000	500
Teens-Special Event Expenses	1,500	800	-	-	-	1,000	1,000
Teen ASP Supplies	1,500	1,500	642	358	1,000	1,000	1,000
Instructor Fees	1,000	1,500	2,050	1,000	3,050	3,000	3,000
Major Repairs	8,500	8,500	2,663	5,500	8,163	8,500	9,000
<b>Subtotal</b>	<b>109,785</b>	<b>129,885</b>	<b>60,938</b>	<b>72,096</b>	<b>133,034</b>	<b>135,495</b>	<b>139,088</b>
<b>Total Direct Operating Expenses</b>	<b>439,343</b>	<b>465,231</b>	<b>222,887</b>	<b>247,759</b>	<b>470,646</b>	<b>525,360</b>	<b>529,000</b>
<b>Allocated Admin Expenses</b>	<b>79,382</b>	<b>79,382</b>	<b>75,815</b>	<b>47,990</b>	<b>123,805</b>	<b>132,915</b>	<b>133,928</b>
<b>Allocated Bldg. Maint. Expenses</b>	<b>51,270</b>	<b>51,270</b>	<b>22,398</b>	<b>25,950</b>	<b>48,348</b>	<b>56,104</b>	<b>58,390</b>
<b>Revenue Total</b>	<b>(286,200)</b>	<b>(342,000)</b>	<b>(201,111)</b>	<b>(184,067)</b>	<b>(385,178)</b>	<b>(427,000)</b>	<b>(447,250)</b>
<b>Direct Expense Total</b>	<b>439,343</b>	<b>465,231</b>	<b>222,887</b>	<b>247,759</b>	<b>470,646</b>	<b>525,360</b>	<b>529,000</b>
<b>Overhead Expense Total</b>	<b>130,652</b>	<b>130,652</b>	<b>98,213</b>	<b>73,939</b>	<b>172,152</b>	<b>189,020</b>	<b>192,318</b>
<b>Grand Total</b>	<b>\$ 283,794</b>	<b>\$ 253,883</b>	<b>\$ 119,990</b>	<b>\$ 137,631</b>	<b>\$ 257,621</b>	<b>\$ 287,380</b>	<b>\$ 274,068</b>

# PRESCHOOL/YOUTH

## DESCRIPTION

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Operate six nine-month preschool programs for youth ages 2.5 to 6. Provide year-round opportunities for participation in recreational, social and educational activities, classes, camps, and programs for all youth through 5<sup>th</sup> grade.

## HIGHLIGHTS/CHANGES

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- Increase in revenue for Youth classes based on 2022/23 projected revenue and increased demand.
- Increase in instructor expenses based on more programs/classes with split at 70% of anticipated revenue collected.
- Priority preschool continues to be at capacity.

## PERSONNEL

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	FTE
Recreation Superintendent	0.25
Youth Services Program Manager	0.25
Recreation Coordinator- Youth	1.00
Preschool Director	0.75
Preschool/Youth Services Staff- PT	5.75
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>8.00</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Summer Rec Camp	\$ (89,000)	\$ (89,000)	\$ (12,197)	\$ (85,163)	\$ (97,360)	\$ (97,000)	(99,910)
Youth Classes	(150,000)	(160,000)	(146,573)	(138,895)	(285,468)	(300,000)	(309,000)
Grant Revenue	(4,000)	(4,000)	(1,800)	(1,800)	(3,600)	(4,000)	(4,120)
Preschool Classes	(175,000)	(160,000)	(89,510)	(45,000)	(134,510)	(160,000)	(164,800)
Priority Preschool	(500,000)	(650,000)	(525,759)	(48,726)	(574,485)	(575,000)	(592,250)
Priority Parent Revenue	(4,000)	(4,000)		(4,000)	(4,000)	(4,000)	(4,120)
<b>Subtotal</b>	<b>(922,000)</b>	<b>(1,067,000)</b>	<b>(775,839)</b>	<b>(323,584)</b>	<b>(1,099,423)</b>	<b>(1,140,000)</b>	<b>(1,174,200)</b>
<b>Wages and Benefits</b>							
Salary Rec Superintendent	28,618	38,229	15,645	16,427	32,071	40,140	40,140
Salary Youth Coordinator	71,602	81,120	40,404	42,424	82,828	85,176	85,176
Preschool Director	53,171	58,500	25,994	27,293	53,287	63,882	63,882
Payroll PERS Staff	140,235	154,259	105,731	75,000	180,731	180,000	185,400
Payroll PARS Staff	73,980	85,000	43,110	40,000	83,110	80,000	80,000
Salary Youth Services Manager	45,371	35,942	24,146	25,353	49,499	31,449	31,449
Salaries Summer Rec Camp	11,330	33,000	17,731	14,000	31,731	33,000	34,000
Employer FICA/Medicare	38,612	37,183	17,124	14,911	32,035	26,886	27,283
PERS- Employer Share	5,536	29,444	16,519	14,977	31,497	33,304	33,884
EE- Benefits	10,081	11,759	14,723	14,723	29,446	30,919	32,465
PARS District Share	3,399	3,398	1,460	1,000	2,460	2,000	2,000
Workers Compensation	7,931	6,999	3,947	3,571	7,519	7,628	7,723
Unemployment Insurance	4,120	-	-		-		
<b>Subtotal</b>	<b>493,986</b>	<b>574,832</b>	<b>326,534</b>	<b>289,680</b>	<b>616,214</b>	<b>614,384</b>	<b>623,401</b>
<b>Operating Expenses</b>							
Mileage	400	400	10	190	200	200	200
Staff Training	2,700	2,700	522	2,700	3,222	2,700	2,700
Telephone	1,350	1,350	213	1,000	1,213	1,350	1,350
Memberships	1,000	1,000	150	500	650	1,000	1,000
Use of Premise Summer Rec	15,000	15,000	5,922	9,100	15,022	13,000	14,000
Priority Ps Supplies	14,000	16,000	8,287	8,000	16,287	16,000	17,000
Publicity	3,000		22	878	900	1,000	1,000
PS Class Instructor Fees	20,000	35,000	17,567	27,500	45,067	48,500	48,500
Youth Class Instructor Fees	90,000	60,000	107,061	33,000	140,061	147,000	147,000
Summer Rec Camp Supplies	10,500	10,500	13,341	7,000	20,341	20,000	20,000
<b>Subtotal</b>	<b>157,950</b>	<b>141,950</b>	<b>153,096</b>	<b>89,868</b>	<b>242,964</b>	<b>250,750</b>	<b>252,750</b>
<b>Total Direct Operating Expenses</b>	<b>651,936</b>	<b>716,782</b>	<b>479,631</b>	<b>379,548</b>	<b>859,179</b>	<b>865,134</b>	<b>876,151</b>
<b>Allocated Admin Dept Expenses</b>	<b>188,533</b>	<b>188,533</b>	<b>144,849</b>	<b>91,687</b>	<b>236,536</b>	<b>253,942</b>	<b>255,877</b>
<b>Allocated Bldg. Maint. Expenses</b>	<b>46,543</b>	<b>46,543</b>	<b>19,209</b>	<b>22,255</b>	<b>41,464</b>	<b>48,117</b>	<b>50,077</b>
<b>Revenue Total</b>	<b>(922,000)</b>	<b>(1,067,000)</b>	<b>(775,839)</b>	<b>(323,584)</b>	<b>(1,099,423)</b>	<b>(1,140,000)</b>	<b>(1,174,200)</b>
<b>Direct Expense Total</b>	<b>651,936</b>	<b>716,782</b>	<b>479,631</b>	<b>379,548</b>	<b>859,179</b>	<b>865,134</b>	<b>876,151</b>
<b>Overhead Expense Total</b>	<b>235,076</b>	<b>235,076</b>	<b>164,058</b>	<b>113,942</b>	<b>278,000</b>	<b>302,059</b>	<b>305,954</b>
<b>Grand Total</b>	<b>\$ (34,988)</b>	<b>\$ (115,142)</b>	<b>\$ (132,150)</b>	<b>\$ 169,906</b>	<b>\$ 37,756</b>	<b>\$ 27,192</b>	<b>\$ 7,905</b>

# SPECIAL EVENTS

## DESCRIPTION

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Produce District-wide Special Events including Holiday Festival, “Egg”citing Egg Hunt, Sunset Cinemas, Family Events, Blues & Brews, Haunted Trail and Thinkers and Tinkers. Engage in partnerships with local businesses and secure sponsorships to support free and low-cost events.

## HIGHLIGHTS/CHANGES

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- Increase sponsorship revenue due to potential increase in demand and new sponsorship opportunities.
- Addition of limited part-time staff to add to events team to assist with day-of production.
- Increase in cost of supplies and equipment due to increase in vendor costs after COVID.
- Funding to add a new Community event that aligns with the Play for All: Inclusion Policy

## PERSONNEL

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	FTE
Marketing & Events Program Manager	0.25
Recreation Coordinator- Special Events	1.00
Recreation Leaders-Events Staff- PT	<u>0.15</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>1.40</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Special Events	\$ (42,000)	\$ (42,000)	\$ (10,311)	\$ (16,318)	\$ (26,629)	\$ (37,000)	\$ (40,000)
Holiday Festival	(10,000)	(8,000)	(178)	(4,000)	(4,178)	(7,000)	(8,000)
Blues & Brews	(40,000)	(70,000)	(56,607)	-	(56,607)	(71,000)	(72,000)
<b>Subtotal</b>	<b>(92,000)</b>	<b>(120,000)</b>	<b>(67,095)</b>	<b>(20,318)</b>	<b>(87,413)</b>	<b>(115,000)</b>	<b>(120,000)</b>
<b>Wages and Benefits</b>							
Salary Program Manager	21,463		11,733	12,320	24,053	31,450	32,393
PERS PT Staff	2,727	2,864	-	-	-		
Salary Coordinator	71,602	75,183	40,248	42,260	82,508	85,176	87,731
Salary Supervisor II	-	59,904	-	-	-	-	-
Payroll PARS Staff	1,136	1,193	-	-	-	5,000	5,150
Employer FICA/Medicare	8,821	10,644	3,961	3,384	7,345	7,231	7,448
PERS -Employer Share	5,536	11,036	3,700	3,700	7,399	8,957	9,250
EE- Benefits	-	9,427	1,036	1,036	2,071	2,175	2,283
Wokers Comp Insurance	1,600	2,069	750	750	1,500	1,806	1,860
<b>Subtotal</b>	<b>112,886</b>	<b>172,320</b>	<b>61,428</b>	<b>63,450</b>	<b>124,877</b>	<b>141,794</b>	<b>146,115</b>
<b>Operating Expenses</b>							
Mileage	350	400	102	200	302	600	600
Staff Training	1,500	1,500		-	-	7,000	7,000
Phone	2,000	2,200	178	552	730	2,200	2,500
Special Events Supplies	28,500	31,350	8,158	10,000	18,158	32,000	32,000
Holiday Festival Supplies	7,000	7,700	9,557	-	9,557	14,000	14,500
Blues & Brews Supplies	19,000	35,981	45,563	258	45,821	54,000	56,000
Publicity	1,000	1,100	705	200	905	1,000	1,000
<b>Subtotal</b>	<b>59,350</b>	<b>80,231</b>	<b>64,264</b>	<b>11,210</b>	<b>75,474</b>	<b>110,800</b>	<b>113,600</b>
<b>Total Direct Operating Expenses</b>	<b>172,236</b>	<b>252,551</b>	<b>125,691</b>	<b>74,660</b>	<b>200,351</b>	<b>252,594</b>	<b>259,715</b>
<b>Allocated Admin Dept Expenses</b>	<b>59,537</b>	<b>59,537</b>	<b>22,650</b>	<b>14,337</b>	<b>36,986</b>	<b>39,708</b>	<b>40,011</b>
<b>Revenue Total</b>	<b>(92,000)</b>	<b>(120,000)</b>	<b>(67,095)</b>	<b>(20,318)</b>	<b>(87,413)</b>	<b>(115,000)</b>	<b>(120,000)</b>
<b>Direct Expense Total</b>	<b>172,236</b>	<b>252,551</b>	<b>125,691</b>	<b>74,660</b>	<b>200,351</b>	<b>252,594</b>	<b>259,715</b>
<b>Overhead Total</b>	<b>59,537</b>	<b>59,537</b>	<b>22,650</b>	<b>14,337</b>	<b>36,986</b>	<b>39,708</b>	<b>40,011</b>
<b>Grand Total</b>	<b>\$ 139,773</b>	<b>\$ 192,088</b>	<b>\$ 81,246</b>	<b>\$ 68,679</b>	<b>\$ 149,924</b>	<b>\$ 177,302</b>	<b>\$ 179,726</b>

# MARKETING & COMMUNICATIONS

## DESCRIPTION

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Provides support to District programs and services through efforts to communicate District business to residents, partners, non-profit organizations, and customers. Responsible for the following communication mediums:

- Spotlight- 3x's annually + Camp Spotlight
- Social Media updates
- District website
- Press Releases from District
- Monthly e-News
- Production of high-quality graphics and marketing materials including banners, flyers, ads, etc.
- Responsible for District Information booths at various community events

## HIGHLIGHTS/CHANGES

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- Reclassification of part-time Graphics/Marketing Assistant from 30 hours/week to full-time Recreation Coordinator- Marketing.

## PERSONNEL

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	FTE
Marketing & Events Program Manager	0.75
Recreation Coordinator- Marketing	<u>1.00</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>1.75</b>

		FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
	Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	<b>Expenses</b>							
100-1290-50110	Marketing Communications Manager	\$ 109,275	\$ 59,904	\$ 59,904	\$ 62,899	\$ 122,803	\$ 94,349	\$ 94,349
100-1290-50120	Communications Part Time	53,580	53,070	14,035		14,035	-	-
100-1290-50110	Marketing Coordinator Full-Time		-			-	73,028	73,028
100-1290-55150	Employer FICA/Medicare	8,755	8,643	4,681	3,900	8,581	10,377	10,377
100-1290-55250	PERS- Employer Share	8,449	9,038	4,475	4,070	8,544	6,104	6,104
100-1290-55300	EE BENEFITS	16,202	17,012	9,198	9,198	18,395	20,235	21,247
100-1290-55370	PARS District Share	654	687	351	-	351	-	-
100-1290-55400	Workers Compensation	515		188	164	352	437	437
100-1290-55450	Unemployment Insurance	-				-		
	<b>Subtotal</b>	<b>197,430</b>	<b>148,353</b>	<b>92,831</b>	<b>80,230</b>	<b>173,061</b>	<b>204,530</b>	<b>205,542</b>
	<b>Operating Expenses</b>							
100-1290-60350	Mileage	200	200	-	100	100	200	200
100-1290-60370	Staff Training	500	500	-	100	100	500	500
100-1290-65365	Phone expense	1,000	1,000	-	210	210	1,000	1,000
100-1290-73335	Memberships	145	145	-	-	-	300	300
100-1290-75000	Consultant Services	500	1,000	-	-	-	1,000	1,000
100-1290-75350	Postage	300	300	-	290	290	300	350
100-1290-75500	Office Supplies	1,500	2,000	167	400	567	4,000	3,000
100-1290-75510	Equipment Maintenance	-	-	-	-	-	-	-
100-1290-75605	Awards	500	500	102	200	302	500	500
100-1290-75610	Major Events	3,000	3,000	516	750	1,266	4,000	4,500
100-1290-75612	Website	20,000	15,000	8,275	500	8,775	20,000	15,000
100-1290-75624	Spotlight Brochure	112,000	120,000	66,283	10,000	76,283	120,000	125,000
100-1290-75625	District Publicity	20,000	20,000	2,710	12,000	14,710	20,000	25,000
	<b>Subtotal</b>	<b>159,645</b>	<b>163,645</b>	<b>78,054</b>	<b>24,550</b>	<b>102,604</b>	<b>171,800</b>	<b>176,350</b>
	<b>Total Direct Operating Expenses</b>	<b>357,075</b>	<b>311,998</b>	<b>170,885</b>	<b>104,780</b>	<b>275,665</b>	<b>376,330</b>	<b>381,892</b>
100-1290-78000	<b>Allocated Admin Dept Expenses</b>	<b>49,614</b>	<b>49,614</b>	<b>31,194</b>	<b>19,745</b>	50,939	<b>54,688</b>	<b>55,105</b>
	<b>Direct Expense Total</b>	<b>357,075</b>	<b>311,998</b>	<b>170,885</b>	<b>104,780</b>	<b>275,665</b>	<b>376,330</b>	<b>381,892</b>
	<b>Overhead Total</b>	<b>49,614</b>	<b>49,614</b>	<b>31,194</b>	<b>19,745</b>	<b>50,939</b>	<b>54,688</b>	<b>55,105</b>
	<b>Grand Total</b>	<b>\$ 406,689</b>	<b>\$ 361,612</b>	<b>\$ 202,079</b>	<b>\$ 124,526</b>	<b>\$ 326,605</b>	<b>\$ 431,018</b>	<b>\$ 436,996</b>

# CHILDCARE

## DESCRIPTION

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Provide year-round Kidstop childcare for youth grades K – 5<sup>th</sup> at Gregory Gardens. Kidstop operates before and after school during the school year and a full-day camp program during summer and school breaks. Program provides youth with a safe environment to participate in out-of-school activities. Kidstop is a licensed childcare program which focuses on recreation and enrichment activities for youth.

## HIGHLIGHTS/CHANGES

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- Reduction in anticipated revenue due to change in Kindergarten schedule and MDUSD operation of free afterschool program.
- Corresponding reduction in staffing due to decrease in attendance.
- Staff researching opportunities to pick-up from other school sites that have childcare waitlists.

## PERSONNEL

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	FTE
Youth Services Program Manager	0.25
Kidstop Director	1.00
Child Care Staff- PT	3.00
Building Custodians- PT	0.23
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>4.48</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
Allocated Unearned Revenue		-	-		-		
Child Care	\$ (510,000)	\$ (510,000)	\$ (174,496)	\$ (266,000)	\$ (440,496)	\$ (445,000)	\$ (445,000)
<b>Subtotal</b>	<b>(510,000)</b>	<b>(510,000)</b>	<b>(174,496)</b>	<b>(266,000)</b>	<b>(440,496)</b>	<b>(445,000)</b>	<b>(445,000)</b>
<b>Wages and Benefits</b>							
Salary Rec Superintendent	21,463	22,937	11,733	12,320	24,053		
Payroll PERS Staff	74,160	119,300	68,005	60,000	128,005	120,500	125,500
Payroll PARS Staff	51,706	50,000	20,694	18,500	39,194	36,000	38,000
Child Care Director	88,679	92,124	47,125	49,481	96,606	96,732	96,732
Youth Services Manager	22,685	23,962	12,073	12,677	24,750	31,449	31,449
Child-Custodial Part Time Staf	1,130	13,000	6,083	6,387	12,471	12,000	12,000
Employer FICA/Medicare	23,644	24,581	10,996	8,338	19,333	15,418	15,728
PERS- Employer Share	7,798	20,666	10,900	8,701	19,600	19,099	19,533
EE- BENEFITS	6,969	12,712	7,682	7,682	15,364	15,364	15,364
PARS District Share	1,416	1,487	652	622	1,274	1,200	1,250
Workers Compensation	5,923	4,499	2,701	2,686	5,386	5,005	5,109
Unemployment Insurance	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>305,574</b>	<b>385,267</b>	<b>198,644</b>	<b>187,393</b>	<b>386,037</b>	<b>352,767</b>	<b>360,666</b>
<b>Operating Expenses</b>							
Mileage	200	200	-	100	100	100	100
Staff Training	500	500	245	255	500	500	500
Telephone	2,000	2,000	415	415	830	830	830
Combined Utilities	1,350	1,500	778	772	1,550	1,550	1,550
Memberships	200	200		-	-	150	150
License Fees	1,800	1,200	968	968	1,936	1,000	1,000
Kidstop Supplies	36,000	31,000	26,974	20,850	47,824	48,000	48,000
Services & Supplies	3,900	4,500	9,700		9,700	4,500	5,000
Kidstop Publicity	1,000	1,000		500	500	600	600
Major Repairs	2,500	2,500		1,250	1,250	2,500	2,500
<b>Subtotal</b>	<b>49,450</b>	<b>44,600</b>	<b>39,081</b>	<b>25,110</b>	<b>64,191</b>	<b>59,730</b>	<b>60,230</b>
<b>Total Direct Operating Expenses</b>	<b>355,024</b>	<b>429,867</b>	<b>237,725</b>	<b>212,503</b>	<b>450,228</b>	<b>412,497</b>	<b>420,896</b>
<b>Allocated Admin Dept. Expenses</b>	<b>218,301</b>	<b>218,301</b>	<b>92,497</b>	<b>58,549</b>	<b>151,046</b>	<b>162,162</b>	<b>163,397</b>
<b>Allocated Building Maint. Dept. Expenses</b>	<b>15,821</b>	<b>15,821</b>	<b>6,530</b>	<b>7,565</b>	<b>14,095</b>	<b>16,356</b>	<b>17,022</b>
<b>Revenue Total</b>	<b>(510,000)</b>	<b>(510,000)</b>	<b>(174,496)</b>	<b>(266,000)</b>	<b>(440,496)</b>	<b>(445,000)</b>	<b>(445,000)</b>
<b>Direct Expense Total</b>	<b>355,024</b>	<b>429,867</b>	<b>237,725</b>	<b>212,503</b>	<b>450,228</b>	<b>412,497</b>	<b>420,896</b>
<b>Overhead Expense Total</b>	<b>234,122</b>	<b>234,122</b>	<b>99,027</b>	<b>66,114</b>	<b>165,141</b>	<b>178,517</b>	<b>180,419</b>
<b>Grand Total</b>	<b>\$ 79,146</b>	<b>\$ 153,989</b>	<b>\$ 162,255</b>	<b>\$ 12,618</b>	<b>\$ 174,873</b>	<b>\$ 146,015</b>	<b>\$ 156,315</b>

# AQUATIC SERVICES

## DESCRIPTION

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Operate a seasonal aquatic program at Pleasant Hill Aquatic Park. Program includes learn-to-swim lessons, recreational swim, lap swim, fitness classes, family events and a swim team.

## HIGHLIGHTS/CHANGES

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- Increase in revenue by 20% from adopted 2022/23 budget due to increased demand
- Increase in part-time employee expenses due to increase in minimum wage.
- Increase in total hours for part-time employees to meet demand in all programs

## PERSONNEL

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	FTE
Recreation Superintendent	0.25
Sports & Aquatics Program Manager	0.50
<u>Recreation Staff- Aquatics-PT</u>	<u>8.45</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>9.20</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
General Classes	\$ (47,500)	\$ (55,000)	\$ (16,190)	\$ (25,175)	\$ (41,365)	(45,000)	(47,250)
Water Exercise Class	(29,000)	(36,000)	(21,753)	(16,600)	(38,353)	(45,000)	(47,250)
Dolphin Swim Team	(100,000)	(105,000)	324	(126,000)	(125,676)	(125,000)	(131,250)
Aquatics-Pool Rental	(9,000)	(10,000)	(4,528)	(4,300)	(8,828)	(10,000)	(10,500)
Aquatics-Recreational Swim	(20,000)	(20,000)	(14,710)	(4,250)	(18,960)	(20,000)	(21,000)
Aquatics- Swim Instructions	(105,000)	(115,000)	(67,361)	(43,450)	(110,811)	(120,000)	(126,000)
Aquatics- Family Swim Pass	(1,800)	(1,800)	(115)	(2,285)	(2,400)	(2,400)	(2,520)
Aquatics- Swim for Fitness	(8,000)	(8,000)	(2,966)	(5,815)	(8,781)	(9,000)	(9,450)
Aquatics-Afterschool Programs	(19,000)	(20,000)	(26,966)	-	(26,966)	(30,000)	(31,500)
Aquatics- Clinics	(12,500)	(16,000)	(7,506)	(10,300)	(17,806)	(20,000)	(21,000)
Dolphin Parents Club Revenue	(5,000)	(5,000)	(6,649)	(5,000)	(11,649)	(6,500)	(6,825)
<b>Subtotal</b>	<b>(356,800)</b>	<b>(391,800)</b>	<b>(168,419)</b>	<b>(243,175)</b>	<b>(411,594)</b>	<b>(432,900)</b>	<b>(454,545)</b>
<b>Wages &amp; Benefits</b>							
Salary Recreation Superintendant	14,309	22,937	7,822	8,213	16,035	40,140	40,140
Aquatics -PERS Staff	57,474	58,785	28,670	36,000	64,670	91,500	94,245
Aquatics-PARS Staff	211,150	280,000	143,274	150,000	293,274	260,000	267,800
Salary-Program Manager Aquatics	113,427	59,904	61,286	64,351	125,637	62,898	62,898
Salary Aquatics Supervisor I	-	-	-	-	-	-	-
Employer FICA/Medicare	36,069	32,254	9,463	9,463	18,925	31,363	32,091
PERS- Employer Share	12,512	11,330	9,400	9,400	18,799	14,941	15,191
EE BENEFITS	15,823	15,823	8,532	8,532	17,065	17,918	18,814
PARS District Share	7,373	7,741	3,582	3,582	7,164	6,500	6,695
Workers Compensation	5,849	5,903	3,557	3,557	7,115	6,750	6,906
Unemployment Insurance	3,090	-	-	-	-	3,000	3,150
<b>Subtotal</b>	<b>477,076</b>	<b>494,678</b>	<b>275,586</b>	<b>293,098</b>	<b>568,684</b>	<b>535,010</b>	<b>547,930</b>
<b>Operating Expenses</b>							
Mileage	500	750	306	344	650	600	750
Staff Training	3,500	3,500	1,763	1,737	3,500	4,000	4,200
Telephone	1,030	1,050	387	525	912	1,250	1,300
Electricity	34,047	35,200	15,577	18,423	34,000	37,400	41,150
Water	11,845	11,000	2,217	9,228	11,445	12,500	13,750
Disposal fees	2,163	2,376	826	1,020	1,846	2,000	2,240
Memberships	650	650	130	530	660	825	850
Use of Premise	33,600	32,000	8,808	21,200	30,008	33,000	34,650
Uniforms For Aquatics	3,700	4,000	113	4,000	4,113	4,300	4,515
Janitorial Supplies	1,100	1,155	836	750	1,586	1,800	1,900
Contracted Services	40,200	40,200	16,124	22,326	38,450	44,525	44,750
Pool Chemicals PH Park	21,000	21,000	7,216	9,284	16,500	25,900	31,080
Pool Repairs & Supplies	19,500	22,000	13,246	8,754	22,000	23,500	24,750
Program Supplies	14,700	18,000	9,500	11,100	20,600	22,500	24,000
Aquatics Publicity	1,750	1,750	295	1,455	1,750	1,850	1,950
Instructor Expenses	6,050	12,000	1,187	2,050	3,237	2,000	2,500
<b>Subtotal</b>	<b>195,335</b>	<b>206,631</b>	<b>78,533</b>	<b>112,726</b>	<b>191,259</b>	<b>217,950</b>	<b>234,335</b>
<b>Total Direct Operating Expenses</b>	<b>672,411</b>	<b>701,309</b>	<b>354,119</b>	<b>405,824</b>	<b>759,943</b>	<b>752,960</b>	<b>782,265</b>
<b>Allocated Admin Dept. Expenses</b>	<b>238,146</b>	<b>238,146</b>	<b>68,898</b>	<b>43,611</b>	<b>112,509</b>	<b>120,789</b>	<b>121,709</b>
<b>Allocated Bldg Maint. Dept. Expenses</b>	<b>22,848</b>	<b>22,848</b>	<b>9,430</b>	<b>10,925</b>	<b>20,355</b>	<b>23,621</b>	<b>24,583</b>
<b>Revenue Total</b>	<b>(356,800)</b>	<b>(391,800)</b>	<b>(168,419)</b>	<b>(243,175)</b>	<b>(411,594)</b>	<b>(432,900)</b>	<b>(454,545)</b>

# PARK MAINTENANCE

## DESCRIPTION

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Responsible for approximately 190 acres of District-owned parks and landscaped areas that enhance residents' quality of life and support recreational activities offered through the District and community organizations. Park Maintenance responds to public requests and supports District-sponsored events and athletic leagues.

## HIGHLIGHTS/CHANGES

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- Added contract maintenance to care for turf, shrubs, and trees.
- Increase in costs for water and other utilities.
- Moved graffiti expenses to Capital Project to better track the expenses since they have increased significantly but are not consistent from year-to-year.

## PERSONNEL

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	FTE
Park Maintenance Superintendent	1.00
Park Supervisor	1.00
Maintenance Worker II	3.00
Maintenance Worker I	3.00
Part-Time/Seasonal	<u>1.00</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>9.00</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Revenue</b>							
L & L # 6 Assessment Income	\$ (690,000)	\$ (650,000)	\$ (357,999)	\$ (350,000)	\$ (707,999)	\$ (675,000)	\$ (675,001)
Field Use Fees	(70,000)	(70,000)	(45,937)	(25,000)	(70,937)	(75,000)	\$ (75,001)
Picnic Rentals	(50,000)	(85,000)	(34,112)	(25,000)	(59,112)	(85,000)	\$ (85,001)
<b>Subtotal</b>	<b>(810,000)</b>	<b>(805,000)</b>	<b>(438,048)</b>	<b>(400,000)</b>	<b>(838,048)</b>	<b>(835,000)</b>	<b>(835,003)</b>
<b>Wages and Benefits</b>							
Park Superintendent	143,089	152,916	78,222	82,134	160,356	160,562	160,562
Rec & Park Manager	11,343	-	2,043	2,145	4,188		
Park Supervisor	-	93,664	-	46,832	46,832	107,881	107,881
Park Full Time Staff	570,728	469,900	271,465	240,000	511,465	483,644	498,153
Park Part Time Staff	22,660	20,000	27,141	28,498	55,638	14,080	14,502
Employer FICA/Medicare	68,052	60,000	27,160	27,160	54,319	47,502	48,428
PERS- Employer Share	62,509	57,318	29,364	70,025	99,389	70,025	71,495
EE BENEFITS	166,697	140,573	65,087	65,087	130,174	109,750	115,238
PARS District Share	412	1,500	679	712	1,391	352	363
Uniforms	7,725	8,000	2,971		2,971	4,000	4,000
Workers Compensation	45,835	61,876	24,963	24,963	49,927	52,255	52,255
Unemployment Insurance	2,060		-		-		
<b>Subtotal</b>	<b>1,101,110</b>	<b>1,065,747</b>	<b>529,095</b>	<b>587,556</b>	<b>1,116,650</b>	<b>1,050,052</b>	<b>1,072,878</b>
<b>Operating Expenses</b>							
Mileage	1,350	800	25	25	50	200	200
Staff Training	3,000	4,500	1,879	1,879	3,759	3,000	3,000
Telephone	3,605	3,605	37	3,605	3,642	3,600	3,600
Electricity	21,630	24,694	22,940	22,940	45,879	24,000	2,400
Water	92,700	180,000	84,940	90,000	174,940	165,600	165,600
Disposal Fees	3,090	3,100	1,872	3,744	5,616	4,000	4,500
Sewer charges	1,442	1,442	-	1,442	1,442	1,514	1,590
Memberships	595	600	665	665	1,330	1,000	1,000
Administrative Fees	11,200	11,200	-		-		
Assessment refunds	250	250	-	250	250	250	250
Public Service Center Exp	12,500	12,500	-	15,000	15,000	16,000	16,000
Postage	75	245	-	245	245	300	300
Safety Equipment	4,500	4,500	1,434	4,000	5,434	4,500	4,500
Rental Equipment	750	750	-	750	750	750	750
Office supplies	200	200	297	400	697	400	400
Agricultural Supplies	7,500	8,000	708	8,000	8,708	8,000	9,000
Athletic Facility Maint	10,000	10,000	3,135	10,000	13,135	10,000	10,000
Park Equipment Maint	9,000	10,000	690	690	1,379	9,000	10,000
Irrigation Repairs	9,000	13,000	16,495		16,495	12,000	12,000
Janitorial Supplies	6,000	6,000	3,441	3,441	6,883	6,000	6,000
Park Facility Maintenance	40,000	60,000	56,416		56,416	40,000	60,000
Small Tools	7,500	9,000	4,169	9,000	13,169	9,000	9,500
Structure Repairs			-		-		
Vehicle Maintenance	26,000	26,000	20,977	41,000	61,977	26,000	26,000
Contracted Tree Services	30,000	36,100	33,400	50,000	83,400	45,000	45,000
Contracted Park Maintenance	24,000	165,000	42,265	145,000	187,265	265,000	295,000
Major Maintenance Project		172	-		-		
Park miscellaneous	10,000	10,000	(11,919)	10,000	(1,919)	-	-
Park Vandalism Expense	1,500	2,000	31,141	35,000	66,141		
<b>Subtotal</b>	<b>337,387</b>	<b>603,658</b>	<b>315,008</b>	<b>457,076</b>	<b>772,084</b>	<b>655,114</b>	<b>686,590</b>
<b>Total Direct Operating Expenses</b>	<b>1,438,497</b>	<b>1,669,405</b>	<b>844,103</b>	<b>1,044,632</b>	<b>1,888,735</b>	<b>1,705,166</b>	<b>1,759,468</b>
<b>Allocated Park Maint. Expense</b>	<b>(87,229)</b>	<b>(87,229)</b>	<b>(50,615)</b>	<b>(50,615)</b>	<b>(101,231)</b>	<b>(87,229)</b>	<b>(101,231)</b>
<b>Allocated Admin Dept. Expense</b>	<b>71,596</b>	<b>71,596</b>	<b>82,189</b>	<b>52,025</b>	<b>134,214</b>	<b>144,091</b>	<b>145,189</b>
<b>Revenue Total</b>	<b>(810,000)</b>	<b>(805,000)</b>	<b>(438,048)</b>	<b>(400,000)</b>	<b>(838,048)</b>	<b>(835,000)</b>	<b>(835,003)</b>
<b>Direct Expense Total</b>	<b>1,438,497</b>	<b>1,669,405</b>	<b>844,103</b>	<b>1,044,632</b>	<b>1,888,735</b>	<b>1,705,166</b>	<b>1,759,468</b>
<b>Overhead Total</b>	<b>(15,633)</b>	<b>(15,633)</b>	<b>31,574</b>	<b>1,409</b>	<b>32,983</b>	<b>56,862</b>	<b>43,958</b>
<b>Grand Total</b>	<b>\$ 612,863</b>	<b>\$ 848,772</b>	<b>\$ 437,629</b>	<b>\$ 646,041</b>	<b>\$ 1,083,670</b>	<b>\$ 927,028</b>	<b>\$ 968,423</b>

# BUILDING MAINTENANCE

## DESCRIPTION

Building Maintenance provides staffing, supplies, materials, and equipment in all facilities where the District schedules programs, events, rentals, and other business activities. Responsible for maintaining the functionality and longevity of the following District buildings: Pleasant Hill Community Center, Senior Center, Teen Center, District Office, Winslow Center, Kidstop at Gregory Gardens, District Office, and Pleasant Hill Aquatic Park.

## HIGHLIGHTS/CHANGES

- Expenses included are those which cannot be tied to a specific building.
- Added expense for uniforms.
- Allocating the Department expenses to the following program areas at the rates, based on usage of square footage of buildings identified below:
  - Administration 4%
  - Seniors 36%
  - Winslow 8%
  - Community Center 28%
  - Teens 9%
  - Child Care 3%
  - Youth/Preschool 8%
  - Aquatics 4%

## PERSONNEL

	FTE
Building Maintenance Superintendent	1.00
Building Maintenance/Facility Manager	0.20
Building Maintenance Craftsman	1.00
Building Maintenance Worker	1.00
Lead Custodian	<u>1.00</u>
<b>TOTAL FULL TIME EQUIVALENT:</b>	<b>4.20</b>

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
<b>Expenses</b>							
<b>Wages and Benefits</b>							
Bldg Maint Superintendent	\$ -	\$ 124,548	\$ 62,274	\$ 65,387	\$ 127,661	144,907.00	152,152
Bldg Maint Manager	34,028	59,741	57,047		57,047	25,160	26,418
Bldg Maint Workers/Craftsman	89,089	90,936	45,468	47,741	93,209	164,989	173,238
Lead Custodian	-	77,066	-	80,917	80,917	80,917	84,963
Employer FICA/Medicare	11,204	17,422	11,944	12,031	23,975	25,790	27,080
PERS-Employer Share	9,827	28,183	14,669	17,765	32,433	38,319	40,234
EMPLOYEE BENEFITS	957	40,295	22,846	22,846	45,691	47,976	45,691
UNIFORMS						2,500	2,500
Workers Compensation	12,272	13,211	7,489	13,482	20,971	28,902	30,347
Unemployment Insurance	-	-	-	-	-		
<b>Subtotal</b>	<b>157,378</b>	<b>451,402</b>	<b>221,736</b>	<b>260,168</b>	<b>481,904</b>	<b>559,460</b>	<b>582,624</b>
<b>Operating Expenses</b>							
Mileage	400	400	-	400	400	1,000	2,000
Training	2,500	5,000	1,846	3,000	4,846	5,000	5,000
Bldg Maint Phone expense	1,400	1,400	385	1,200	1,585	2,200	2,200
Repairs & Supplies	1,750	2,000	841	1,500	2,341	3,000	3,000
Tools & Equipment	3,000	3,500	586	3,000	3,586	5,000	5,000
Vehicle Fuel & Maintenance	-	600	50	0	50	600	800
<b>Subtotal</b>	<b>9,050</b>	<b>12,900</b>	<b>3,708</b>	<b>9,100</b>	<b>12,808</b>	<b>16,800</b>	<b>18,000</b>
<b>Total Direct Operating Expenses</b>	<b>166,428</b>	<b>464,302</b>	<b>225,444</b>	<b>269,268</b>	<b>494,712</b>	<b>576,260</b>	<b>600,624</b>
<b>Allocated Expense Transfer</b>	(583,204)	(583,204)	(240,699)	(278,868)	(519,566)	(602,923)	(627,481)
<b>Allocated Admin Expenses</b>	<b>118,902</b>	<b>118,902</b>	<b>15,255</b>	<b>9,599</b>	<b>24,854</b>	<b>26,663</b>	<b>26,857</b>
<b>Direct Expense Total</b>	<b>166,428</b>	<b>464,302</b>	<b>225,444</b>	<b>269,268</b>	<b>494,712</b>	<b>576,260</b>	<b>600,624</b>
<b>Overhead Total</b>	<b>(464,302)</b>	<b>(464,302)</b>	<b>(225,444)</b>	<b>(269,268)</b>	<b>(494,712)</b>	<b>(576,260)</b>	<b>(600,624)</b>
<b>Grand Total</b>	<b>\$ (297,875)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>

# LONG TERM DEBT

## DESCRIPTION

The Long-Term Debt budget reflects activities on liabilities that exceed a one-year repayment term. Principal payments are separated for each individual loan and interest payments are shown in total.

## HIGHLIGHTS/CHANGES

- 2013 Refinancing of Certificates of Participation for previous debt
- Oak Park Purchase and Infrastructure

	FY2022/23	FY2022/23	FY2022/23	FY 2023/24	FY 2024/25
Description	Adopted	Amended	Actual as of 12/31/2022	Proposed	Proposed
<b>Operating Expense</b>					
Interest	177,422	177,422	155,846	164,281	153,618
<b>Subtotal</b>	<b>177,422</b>	<b>177,422</b>	<b>155,846</b>	<b>164,281</b>	<b>153,618</b>
<b>Debt Service</b>					
2013 Refi of COP's	168,000	168,000	168,000	170,000	177,000
Oak Park Loan	120,000	120,000	120,000	130,000	141,000
<b>Subtotal</b>	<b>288,000</b>	<b>288,000</b>	<b>288,000</b>	<b>300,000</b>	<b>318,000</b>
<b>Direct Expense Total</b>	<b>465,422</b>	<b>465,422</b>	<b>443,846</b>	<b>464,281</b>	<b>471,618</b>
<b>Grand Total</b>	<b>465,422</b>	<b>465,422</b>	<b>443,846</b>	<b>464,281</b>	<b>471,618</b>