

General Fund Projection
Fiscal Years Ending June 30, 2021-2026

	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Adopted	Amended	Estimated Year End	Proposed Budget Year-1	Proposed Budget Year-2	Year-3 Forecast	Year-4 Forecast	Year-5 Forecast
Revenue								
Administration	\$ (4,254,440)	\$ (4,280,000)	\$ (4,731,286)	\$ (4,873,225)	\$ (5,019,422)	\$ (5,119,810)	\$ (5,222,206)	\$ (5,326,651)
Seniors	(731,500)	(611,500)	(120,368)	(406,100)	(572,500)	(583,950)	(595,629)	(607,542)
Winslow Center	(52,020)	(16,000)	(50)	(12,500)	(25,000)	(25,500)	(26,010)	(26,530)
Community Center	(770,000)	(600,000)	(20,925)	(200,000)	(600,000)	(612,000)	(624,240)	(636,725)
School House	0	(5,400)	0	0	0	0	0	0
Rodgers Ranch	0	0	(376)	(376)	(376)	(384)	(391)	(399)
Adult Services	(138,280)	(57,400)	(1,842)	(5,000)	(10,000)	(10,200)	(10,404)	(10,612)
Athletics	(502,300)	(358,500)	(143,073)	(268,500)	(353,500)	(360,570)	(367,781)	(375,137)
Teens	(358,900)	(341,500)	(93,660)	(200,100)	(286,200)	(291,924)	(297,762)	(303,718)
Preschool/Youth	(924,000)	(676,500)	(365,206)	(835,500)	(922,000)	(940,440)	(959,249)	(978,434)
Special Events	(92,000)	(59,500)	565	(47,000)	(92,000)	(93,840)	(95,717)	(97,631)
Child Care	(511,000)	(47,000)	(316,593)	(467,500)	(510,000)	(520,200)	(530,604)	(541,216)
Aquatics	(367,510)	(202,300)	(252,656)	(327,790)	(356,800)	(363,936)	(371,215)	(378,639)
Park Maintenance	(812,000)	(735,000)	(739,499)	(810,000)	(810,000)	(826,200)	(842,724)	(859,578)
Total Operating Revenue	(9,513,950)	(7,990,600)	(6,784,969)	(8,453,591)	(9,557,798)	(9,748,954)	(9,943,933)	(10,142,812)
Expense								
Administration	421,174	178,372	78,357	395,448	417,984	430,523	443,439	456,742
Seniors	1,533,944	1,478,488	974,581	1,244,924	1,458,616	1,502,374	1,547,445	1,593,869
Winslow Center	90,106	103,224	97,560	78,312	94,795	97,638	100,568	103,585
Community Center	1,050,121	1,011,908	650,155	740,965	931,100	959,033	987,804	1,017,438
School House	2,540	2,985	1,612	1,660	2,884	2,971	3,060	3,151
Rodgers Ranch	12,690	7,358	8,297	8,546	8,709	8,971	9,240	9,517
Adult Services	141,202	62,153	29,328	31,926	32,863	33,849	34,864	35,910
Athletics	731,580	619,089	341,697	488,397	580,213	597,619	615,548	634,014
Teens	607,106	586,853	426,539	465,037	534,362	550,393	566,905	583,912
Preschool/Youth	898,642	819,856	645,509	760,287	848,744	874,206	900,432	927,445
Special Events	254,140	175,299	77,973	211,920	229,234	236,111	243,194	250,490
Communications	397,122	356,990	284,607	377,138	404,573	416,710	429,211	442,088
Child Care	466,978	526,053	672,886	551,883	577,428	594,751	612,594	630,972
Aquatics	842,701	704,742	621,942	870,214	908,410	935,663	963,733	992,645
Park Maintenance	1,564,382	1,352,725	1,335,823	1,708,919	1,760,324	1,813,134	1,867,528	1,923,553
Building Maintenance	0	0	(0)	0	0	0	0	0
Long Term Debt	405,670	309,725	300,940	468,561	476,071	490,353	505,064	520,215
Total Operating Expenses	9,420,098	8,295,820	6,547,806	8,404,135	9,266,309	9,544,299	9,830,628	10,125,546
Net (Surplus) Deficit	(93,852)	305,220	(237,163)	(49,456)	(291,488)	(204,655)	(113,305)	(17,265)

ADMINISTRATION

		FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
Revenue								
100-0000-40100	Current Secured Tax	\$ (3,898,440)	\$ (3,882,000)	\$ (2,143,522)	\$ (2,143,522)	\$ (4,287,044)	\$ (4,415,655)	\$ (4,548,125)
100-0000-40120	Current Unsecured Tax	(115,000)	(115,000)	(118,270)	(118,270)	(236,540)	(243,637)	(250,946)
100-0000-40200	HOPTR	(26,000)	(26,000)	-	-	-	-	-
100-0000-41350	Redevelopment	(110,000)	(175,000)	(113,681)	(81,201)	(194,881)	(200,728)	(206,750)
100-0000-41900	Interfund Transfers	117,000	96,000	-	-	-	-	-
100-0000-42500	Interest Earned	(32,000)	(20,000)	-	-	-	-	-
100-0000-42555	Misc Revenue	(6,000)	(7,000)	(5,174)	(3,696)	(8,870)	(9,136)	(9,410)
100-0000-42600	Insurance Dividends	(10,000)	(5,000)	-	-	-	-	-
100-0000-42700	ADA	(87,000)	(70,000)	(430)	(307)	(738)	(760)	(783)
100-0000-49600	Registration Surcharge	(57,000)	(50,000)	(1,013)	(724)	(1,737)	(1,789)	(1,843)
100-0000-49700	Reg Surcharge-Facilities fee	(30,000)	(26,000)	(861)	(615)	(1,476)	(1,520)	(1,566)
100-0000-49750	Subtotal	(4,254,440)	(4,280,000)	(2,382,952)	(2,348,335)	(4,731,286)	(4,873,225)	(5,019,422)
Wages and Benefits								
100-1100-50001	Admin-Salary General Manager	185,325	189,300	110,537	78,763	189,300	196,693	202,593
100-1100-50002	Admin-Salary Office Staff	80,000	82,000	47,089	34,911	82,000	152,897	157,484
100-1100-50003	Admin-Salary Accounting Staff	192,000	190,000	148,233	41,767	190,000	213,334	219,734
100-1100-50120	Rec-Admin PT PERS Staff	64,000	67,500	37,108	30,392	67,500	-	-
100-1100-50125	Rec-Admin PT PARS Staff	34,600	30,000	-	-	-	30,000	30,900
100-1100-50150	COVID Payroll	-	-	16,917	-	16,917	-	-
100-1100-50190	PT Custodial	10,550	4,500	1,413	1,009	2,422	6,780	14,140
100-1100-55150	Employer FICA/Medicare	44,500	41,000	23,964	17,117	41,082	54,573	56,210
100-1100-55250	PERS- Employer Share	55,700	55,500	27,404	19,574	46,978	51,024	52,555
100-1100-55260	PERS Annual Fee	366,520	366,464	361,490	-	361,490	361,490	372,335
100-1100-55255	SERP Expenses	24,000	30,000	10,120	10,000	20,120	24,000	24,000
100-1100-55300	Employee Benefits	108,000	98,700	65,405	46,718	112,124	117,098	120,611
100-1100-55310	Delta Dental - Empr Share	70,000	6,200	3,967	2,834	6,801	-	-
100-1100-55320	Life & Ltd Ins - Empr Shr	4,775	4,800	3,006	2,147	5,154	-	-
100-1100-55370	PARS District Share	500	500	153	110	263	500	515
100-1100-55400	Workers Compensation	4,200	5,300	3,092	2,208	5,300	1,752	1,804
100-1100-55450	Unemployment Insurance	-	-	31,459	22,470	53,929	-	-
	Subtotal	1,244,670	1,171,764	891,358	310,022	1,201,380	1,210,142	1,252,882
Operating Expenses								
100-1100-60100	Board Compensation	12,400	12,400	7,460	5,329	12,789	12,600	12,600
100-1100-60200	Board Conference & Travel	3,000	1,500	-	-	-	1,000	1,000
100-1100-60300	Staff Conference & Travel	4,500	4,000	3,500	2,500	6,000	10,000	10,000
100-1100-60350	Mileage	5,500	5,300	1,389	992	2,381	2,381	2,381
100-1100-60370	Staff Training	8,000	6,000	531	1,000	1,531	1,531	1,531
100-1100-60380	Employee Service Exps	2,500	2,300	792	566	1,358	1,358	1,358
100-1100-65365	Telephone	11,000	10,000	9,295	6,639	15,934	16,412	16,905
100-1100-65710	Water	800	700	927	662	1,589	1,637	1,686
100-1100-65720	Disposal Fees	2,600	2,200	2,311	1,651	3,963	4,081	4,204
100-1100-70000	Professional Services	120,000	85,000	30,719	30,000	60,719	100,000	100,000
100-1100-70020	Consultant Fees	15,000	10,000	-	-	-	15,000	15,000
100-1100-73310	Elections	25,000	25,000	31,786	-	31,786	-	32,000
100-1100-73320	Insurance	153,000	175,000	138,451	36,549	175,000	192,500	231,000
100-1100-73330	Legal Advertising	1,500	1,000	339	242	581	500	500
100-1100-73335	Memberships	14,300	13,550	12,310	1,000	13,310	15,000	15,000
100-1100-73340	Administrative Fees	212,000	195,000	25,714	30,000	55,714	180,000	180,000
100-1100-74000	Fundraising Expenses	3,800	-	-	-	-	-	-
100-1100-75350	Postage	8,500	7,500	1,807	1,291	3,098	6,000	6,000
100-1100-75500	Office Supplies	8,700	8,000	5,347	2,200	7,547	8,000	8,000
100-1100-75504	City of PH Server Fees	24,000	24,000	4,000	20,000	24,000	24,000	24,000
100-1100-75505	Computer Hardware	30,000	30,000	121	5,000	5,121	30,000	30,000
100-1100-75506	Computer Software	15,000	13,700	17,166	-	17,166	17,166	17,166
100-1100-75507	Network Support	115,000	106,000	33,296	75,000	108,296	106,000	106,000
100-1100-75509	Network Communication	2,200	12,000	443	317	760	2,500	760
100-1100-75510	Equipment Maintenance	2,500	2,000	3,945	-	3,945	3,945	3,945
100-1100-75515	Janitorial Supplies	4,500	4,000	2,246	1,604	3,850	3,500	3,500
100-1100-75680	ADA Expenses	3,500	3,000	124	89	213	3,000	3,000
100-1100-76000	COVID Supplies	-	3,000	3,622	2,587	6,209	-	-
	Subtotal	808,800	762,150	337,644	225,217	562,861	758,112	827,535
	Total Direct Operating Expenses	2,053,470	1,933,914	1,229,002	535,239	1,764,240	1,968,253	2,080,418
100-1100-78000	Allocated Admin Expenses to Other Department's	(1,633,951)	(1,758,740)	(845,568)	(845,568)	(1,691,136)	(1,572,805)	(1,662,434)
100-1100-78050	Allocated Building Maint Exps	1,655	3,198	2,626	2,626	5,253	7,894	8,060
	Revenue Total	(4,254,440)	(4,280,000)	(2,382,952)	(2,348,335)	(4,731,286)	(4,873,225)	(5,019,422)
	Direct Expense Total	2,053,470	1,933,914	1,229,002	535,239	1,764,240	1,968,253	2,080,418
	Overhead Expenses	(1,632,296)	(1,755,542)	(842,942)	(842,942)	(1,685,883)	(1,564,912)	(1,654,374)
	Grand Total	\$ (3,833,266)	\$ (4,101,628)	\$ (1,996,891)	\$ (2,656,038)	\$ (4,652,929)	\$ (4,469,883)	\$ (4,593,378)

SENIOR SERVICES

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
Revenue								
100-1220-41300	City of Pleasant Hill	\$ (16,000)	\$ (16,000)	\$ (16,000)	\$ -	\$ (16,000)	\$ (16,000)	\$ (16,000)
100-1220-43700	Sen Center Rentals	(188,000)	(150,000)	50		50	(21,600)	(60,000)
100-1220-44100	Senior Classes	(97,000)	(73,000)	(6,150)		(6,150)	(66,000)	(66,000)
100-1220-45000	Senior Center Nutrition Revenue	(37,000)	(31,000)	(48,895)	(11,900)	(60,795)	(37,000)	(37,000)
100-1220-49200	Senior Programs	(22,000)	(34,500)	(22,284)	(4,716)	(27,000)	(22,000)	(22,000)
100-1220-49250	Senior Care Manager Funds	(31,500)	(30,000)	(7,600)	(5,430)	(13,030)	(31,500)	(31,500)
100-1220-49630	Senior Trip Revenue	(250,000)	(195,000)	8,592	-	8,592	(122,000)	(250,000)
100-1220-49700	Sen Club Donation Revenue	(90,000)	(82,000)	(3,536)	(2,500)	(6,036)	(90,000)	(90,000)
100-1220-49800	Sen Club Activities	-	-	-		-		-
	Subtotal	(731,500)	(611,500)	(95,822)	(24,546)	(120,368)	(406,100)	(572,500)
Expenses								
Wages and Benefits								
100-1220-50050	Salary Rec Superintendent	13,122	13,250	7,748	5,534	13,283	13,892	14,309
100-1220-50060	Salary Rental Supervisor	12,067	10,125	7,558	5,398	12,956	13,390	13,791
100-1220-50100	SC-Salary Manager	104,500	100,600	53,634	38,310	91,943	110,123	113,427
100-1220-50120	Senior Center PERS Staff	148,000	160,764	65,604	46,860	112,464	175,537	180,803
100-1220-50125	SC-PARS Staff	35,500	39,100	7,108	5,077	12,186	39,100	40,273
100-1220-50130	SC-Salary Classes	8,000	5,300	-	-	-	5,300	5,459
100-1220-50190	Sr Center Custodial FT PT	205,000	180,000	13,024	9,303	22,327	127,079	192,662
100-1220-55150	Employer FICA/Medicare	41,100	37,800	11,136	7,954	19,090	44,082	51,026
100-1220-55250	PERS- Employer Share	48,755	41,250	13,907	9,934	23,841	25,076	25,829
100-1220-55300	Employee Benefits	41,150	24,500	12,179	8,699	20,878	10,509	10,824
100-1220-55310	Delta Dental - Empr Share	3,550	2,900	1,725	1,232	2,957		
100-1220-55320	Life & Ltd Ins - Empr Sha	3,750	2,800	1,404	1,003	2,407		
100-1220-55370	PARS District Share	1,500	1,410	231	165	397	1,410	1,452
100-1220-55400	Workers Compensation	24,700	19,500	3,064	2,189	5,253	7,973	9,229
100-1220-55450	Unemployment Insurance	-	-	-	-	-		
	Subtotal	690,694	639,299	198,323	141,659	339,982	573,472	659,084
Operating Expenses								
100-1220-60350	Mileage	400	400	25	-	25	400	412
100-1220-60370	Staff Training	2,400	1,400	-	-	-	2,400	2,472
100-1220-65365	Telephone	7,400	3,500	274	3,226	3,500	3,605	3,713
100-1220-65701	Electricity	50,000	61,000	31,697	22,641	54,337	55,967	57,646
100-1220-65705	Gas	9,000	9,300	6,096	4,354	10,451	10,764	11,087
100-1220-65710	Water	885	5,300	2,405	1,718	4,123	4,247	4,374
100-1220-65720	Disposal Fees	6,000	6,050	2,537	1,812	4,349	4,349	4,480
100-1220-73335	Memberships	600	600	-	-	-	600	600
100-1220-75250	Care Manager Expenses	3,500	3,500	-	-	-	3,500	3,500
100-1220-75500	Office Supplies	1,500	1,500	167	500	667	1,500	1,500
100-1220-75515	Sen Center Services & Supplies	63,945	60,000	13,914	9,939	23,853	60,000	61,800
100-1220-75540	Sen Club Expenses	67,000	66,000	17,317	12,369	29,686	66,000	66,000
100-1220-75620	Senior Program Supplies	7,000	5,500	8,884	4,116	13,000	7,000	7,000
100-1220-75625	Senior Publicity	2,800	2,600	-	-	-	2,800	2,800
100-1220-75630	Senior Trip Expenses	215,000	135,000	-	-	-	105,000	215,000
100-1220-75640	Instructor Expenses	36,000	30,000	2,904	2,074	4,978	21,000	21,000
100-1220-75700	Sen Center Nutrition Expenses	24,000	16,800	16,140	10,900	27,040	24,000	24,000
100-1220-75750	Major Repairs	10,000	10,000	-	-	-	10,000	10,000
	Subtotal	507,430	418,450	102,360	73,649	176,008	383,132	497,384
	Total Direct Operating Expenses	1,198,124	1,057,749	300,682	215,308	515,990	956,604	1,156,468
100-1220-78000	Allocated Admin Dept Expenses	277,940	299,230	165,455	165,455	330,910	215,699	227,991
100-1220-78050	Allocated Building Maint Expenses	57,880	121,509	63,841	63,841	127,681	72,621	74,156
	Revenue Total	(731,500)	(611,500)	(95,822)	(24,546)	(120,368)	(406,100)	(572,500)
	Direct Expense Total	1,198,124	1,057,749	300,682	215,308	515,990	956,604	1,156,468
	Overhead Expense Total	335,820	420,739	229,295	229,295	458,591	288,320	302,147
	Grand Total	\$ 802,444	\$ 866,988	\$ 434,155	\$ 420,057	\$ 854,213	\$ 838,824	\$ 886,116

WINSLOW CENTER

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1230-43300	Winslow Center Rentals	\$ (52,020)	\$ (16,000)	\$ (50)		\$ (50)	\$ (12,500)	\$ (25,000)
	Subtotal	(52,020)	(16,000)	(50)	-	(50)	(12,500)	(25,000)
	Wages and Benefits							
100-1230-50060	Salary Rental Supervisor	2,132	2,850	1,660	1,186	2,846	2,955	3,043
100-1230-50190	WC-Custodial Staff	28,000	22,500	6,165	6,692	12,857	28,317	35,863
100-1230-55150	Employer FICA/Medicare	2,800	2,513	590	421	1,011	2,513	2,588
100-1230-55250	PERS- Employer Share	2,700	2,540	640	457	1,097	2,540	2,616
100-1230-55300	Employee Benefits	1,200	-	344	246	590	600	618
100-1230-55310	Delta Dental - Empr Share	-	-	-	-	-	-	-
100-1230-55320	Life & Ltd Ins - Empr Sha	70	50	38	27	64	-	-
100-1230-55370	PARS District Share	-	-	4	3	6	-	-
100-1230-55400	Workers Compensation	2,650	2,352	481	343	824	598	616
100-1230-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	39,552	32,805	9,922	9,375	19,297	37,522	45,344
	Operating Expenses							
100-1230-60370	Staff Training	-	-	-	-	-	-	-
100-1230-65365	Telephone	4,500	3,500	3,183	2,273	5,456	5,500	5,500
100-1230-65701	Electricity	7,720	8,025	1,583	1,131	2,715	2,796	8,266
100-1230-65705	Gas	650	600	84	60	144	148	618
100-1230-65710	Water	3,200	2,300	1,017	726	1,743	1,796	2,369
100-1230-65720	Disposal Fees	3,325	3,300	1,177	841	2,018	2,078	3,399
100-1230-75515	Services and Supplies	11,525	8,250	4,980	2,000	6,980	8,000	8,500
100-1230-75750	Major Repairs	5,000	3,000	-	-	-	5,000	5,000
	Subtotal	35,920	28,975	12,024	7,032	19,055	25,318	33,652
	Total Direct Operating Expense	75,472	61,780	21,946	16,407	38,352	62,840	78,996
100-1230-78000	Allocated Admin Dept Expenses	1,404	22,258	11,364	11,364	22,728		
100-1230-78050	Allocated Building Dept. Expenses	13,230	19,186	18,240	18,240	36,480	15,471	15,799
	Revenue Total	(52,020)	(16,000)	(50)	-	(50)	(12,500)	(25,000)
	Direct Expense Total	75,472	61,780	21,946	16,407	38,352	62,840	78,996
	Overhead Total	14,634	41,444	29,604	29,604	59,208	15,471	15,799
	Grand Total	\$ 38,086	\$ 87,224	\$ 51,500	\$ 46,011	\$ 97,510	\$ 65,812	\$ 69,795

COMMUNITY CENTER

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	Managers' YTD + Estimate	Proposed	Proposed
	Revenue							
100-1231-43700	Community Center Rental	\$ (770,000)	\$ (600,000)	\$ (14,925)	\$ (6,000)	\$ (20,925)	\$ (200,000)	\$ (600,000)
	Subtotal	(770,000)	(600,000)	(14,925)	(6,000)	(20,925)	(200,000)	(600,000)
	EXPENSES							
	Wages and Benefits							
100-1231-50050	Salary Rental FT Staff	70,236	55,125	30,531	21,808	52,339	54,068	55,690
100-1231-50060	Salary Rec Superintendent	19,683	19,885	11,623	8,302	19,925	20,838	21,463
100-1231-50120	Community Center PERS Staff	85,000	80,000	19,691	16,065	35,756	53,867	110,966
100-1231-50125	Community Center PARS Staff	15,000	15,500	-	-	-	17,000	17,510
100-1231-50190	CC-Custodial Part Time Staff	225,000	180,000	20,641	14,744	35,385	152,554	222,102
100-1231-55150	Employer FICA/Medicare	33,500	28,535	6,160	4,400	10,561	27,148	38,924
100-1231-55250	PERS- Employer Share	34,625	28,850	6,023	4,302	10,325	17,325	17,845
100-1231-55300	Employee Benefits	64,167	26,115	7,696	5,497	13,194	32,085	33,047
100-1231-55310	Delta Dental - Empr Share	-	-	-	-	-	-	-
100-1231-55320	Life & Ltd Ins - Empr Shr	900	900	588	420	1,007	-	-
100-1231-55370	PARS District Share	375	390	52	37	89	390	402
100-1231-55400	Workers Compensation	22,000	16,500	2,418	1,727	4,145	4,910	7,040
100-1231-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	570,486	451,800	105,424	77,302	182,726	380,185	524,989
	Operating Expenses							
100-1231-60350	Mileage	125	200	2	-	2	200	200
100-1231-60370	Staff Training	5,000	1,300	-	-	-	-	-
100-1231-65365	Telephone	9,925	4,000	710	3,290	4,000	4,120	4,244
100-1231-65701	Electricity	60,650	55,000	25,373	18,123	43,496	44,801	56,650
100-1231-65705	Gas	12,125	14,000	4,960	3,543	8,503	8,758	14,420
100-1231-65710	Water	4,900	7,000	2,009	1,435	3,445	3,548	7,210
100-1231-65720	Disposal Fees	13,250	12,500	5,069	3,621	8,689	8,950	12,875
100-1231-65730	Universal Waste Fees	500	-	-	-	-	-	-
100-1231-73335	Memberships	350	300	165	-	165	300	-
100-1231-75500	Office Supplies	12,000	12,000	1,526	1,500	3,026	12,000	12,000
100-1231-75515	Services and Supplies	70,000	60,000	20,133	10,000	30,133	50,000	60,000
100-1231-75625	Center Publicity	3,500	3,000	-	-	-	-	-
100-1231-75750	Major Repairs	10,000	8,000	4,612	-	4,612	10,000	10,000
	Subtotal	202,325	177,300	64,559	41,512	106,070	142,677	177,599
	Total Direct Operating Expenses	\$ 772,811	\$ 629,100	\$ 169,983	\$ 118,814	\$ 288,797	\$ 522,862	\$ 702,587
100-1231-78000	Allocated Admin Dept Expenses	219,430	261,299	116,838	116,838	233,677	161,774	170,993
100-1231-78050	Allocated Bldg Maint. Expenses	57,880	121,509	63,841	63,841	127,681	56,329	57,519
	Revenue Total	(770,000)	(600,000)	(14,925)	(6,000)	(20,925)	(200,000)	(600,000)
	Direct Expense Total	772,811	629,100	169,983	118,814	288,797	522,862	702,587
	Overhead Total	277,310	382,808	180,679	180,679	361,358	218,103	228,513
	Grand Total	280,121	411,908	335,737	293,493	629,230	540,965	331,100

SCHOOL HOUSE

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1232-43300	School House Rentals	\$ -	\$ (5,400)	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	-	(5,400)	-	-	-	-	-
	Operating Expenses							
100-1232-65701	Electricity	510	600	230	164	394	406	618
100-1232-65710	Water	1,400	1,650	253	180	433	446	1,700
100-1232-75515	Services and Supplies	350	550	458	327	785	808	567
	Subtotal	2,260	2,800	940	672	1,612	1,660	2,884
	Allocated Admin Exps	280	185	112	112			
	Revenue Total	-	(5,400)	-	-	-	-	-
	Direct Expense Total	2,260	2,800	940	672	1,612	1,660	2,884
	Overhead Total	280	185	112	112	-	-	-
	Grand Total	\$ 2,540	\$ 2,985	\$ 1,053	\$ 784	\$ 1,612	\$ 1,660	\$ 2,884

RODGERS RANCH

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1233-43700	Rodgers Ranch Rentals	\$ -	\$ -	\$ (376)	\$ -	\$ (376)	\$ (376)	\$ (376)
	Subtotal	-	-	(376)	-	(376)	(376)	(376)
	Operating Expenses							
100-1233-65701	Electric	650	470	132	94	226	232	484
100-1233-65705	Gas	310	160	50	36	86	88	165
100-1233-65710	Water	9,400	4,500	4,092	2,923	7,015	7,226	7,443
100-1233-75515	Services and Supplies	650	600	566	404	970	999	618
100-1233-75750	Major Repairs	-	-	-	-	-	-	-
	Subtotal	11,010	5,730	4,840	3,457	8,297	8,546	8,709
	Allocated Admin Dept Exps	840	814	337	337	-	-	-
	Revenue Total	-	-	(376)	-	(376)	-	(376)
	Direct Expense Total	11,850	6,544	5,177	3,794	8,297	8,546	8,709
	Overhead Total	840	814	337	337	-	-	-
	Grand Total	\$ 11,850	\$ 7,358	\$ 5,514	\$ 4,132	\$ 8,297	\$ 8,546	\$ 8,709

ADULT SERVICES

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1240-44000	Allocated Unearned Revenue						-	-
100-1240-44100	Classes	\$ (136,580)	\$ (56,000)	\$ (1,510)	\$ -	\$ (1,510)	\$ (5,000)	\$ (10,000)
100-1240-44300	On-line Classes	(1,700)	(1,400)	(332)		(332)		
	Subtotal	(138,280)	(57,400)	(1,842)	-	(1,842)	(5,000)	(10,000)
	Expenses							
100-1240-50150	Adult-PERS Salaries	24,395	25,170	13,514	9,653	23,167	25,829	26,604
100-1240-55150	Employer FICA/Medicare	1,847	1,811	1,011	722	1,733	2,350	2,421
100-1240-55250	PERS- Employer Share	2,800	2,778	1,491	1,065	2,556	2,556	2,632
100-1240-55300	Kaiser - Employer Share	-	-	-	-	-	-	-
100-1240-55310	Delta Dental - Empr Share	700	675	329	235	565		
100-1240-55320	Life & Ltd Ins - Empr Shr	325	285	140	100	239		
100-1240-55370	PARS District Share	-	-	-	-	-		
100-1240-55400	Workers Compensation	500	467	223	159	382	506	521
100-1240-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	30,567	31,186	16,708	11,934	28,643	31,241	32,178
	Operating Expenses							
100-1240-60350	Mileage	-	-	-		-	-	-
100-1240-60370	Staff Training	155	155	685		685	685	685
100-1240-73410	Use of Premise	-	-	-		-	-	-
100-1240-75545	Instructor fees	82,380	-	-		-	-	-
100-1240-75620	Program Supplies	-	-	-		-	-	-
100-1240-75625	Publicity	100	100	-		-	-	-
100-1240-75640	Instructor Expenses	29,500	29,500	160		160	160	160
	Subtotal	82,635	255	685	-	685	685	685
	Total Direct Operating Expenses	113,202	31,441	17,393	11,934	29,328	31,926	32,863
100-1240-78000	Allocated Admin Dept. Expenses	28,000	30,712	12,307	12,307			
	Revenue Total	(138,280)	(57,400)	(1,842)	-	3	(5,000)	(10,000)
	Direct Expense Total	113,202	31,441	17,393	11,934	29,328	31,926	32,863
	Overhead Expense Total	28,000	30,712	12,307	12,307	-	-	-
	Grand Total	\$ 2,922	\$ 4,753	\$ 27,858	\$ 24,241	\$ 29,331	\$ 26,926	\$ 22,863

ATHLETICS

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1250-44000	Allocated Unearned Revenue							
100-1250-45050	Youth Sports	\$ (70,000)	\$ (63,500)	\$ (19,576)	\$ (50,000)	\$ (69,576)	\$ (45,000)	\$ (70,000)
100-1250-45150	Recreation General	(189,300)	(142,000)	(11,414)	(33,000)	\$ (44,414)	(100,000)	(135,000)
100-1250-45200	Adult Softball	(130,000)	(76,500)	7,906	(30,000)	\$ (22,094)	(82,500)	(92,500)
100-1250-45250	Adult Basketball	(84,000)	(62,000)	-	-	\$ -	(30,000)	(40,000)
100-1250-45300	Drop-in Sport	(15,000)	(10,500)	-	-	\$ -	(4,000)	(8,000)
100-1250-45500	Athletics-Ath& Fitness	(14,000)	(4,000)	(2,488)	(4,500)	\$ (6,988)	(7,000)	(8,000)
	Subtotal	(502,300)	(358,500)	(25,573)	(117,500)	(143,073)	(268,500)	(353,500)
	Expenses							
	Wages and Benefits							
100-1250-50010	Athletics-Salary Supervisors	93,620	62,767	37,132	26,523	63,655	66,074	68,056
100-1250-50015	Athletics-Rec Co-Ordinators	59,300	48,227	6,897	4,926	11,823	31,283	62,566
100-1250-50050	Salary PARS Staff	45,000	33,800	1,145	818	1,963	33,800	34,814
100-1250-50120	Payroll PERS Staff	34,000	32,000	-	-	-	32,000	32,960
100-1250-55150	Employer FICA/Medicare	15,425	15,000	3,312	2,366	5,678	14,847	15,293
100-1250-55250	PERS- Employer Share	19,000	16,000	4,096	2,926	7,022	16,000	16,480
100-1250-55300	Employee Benefits	35,200	36,000	11,133	7,952	19,086	28,600	29,458
100-1250-55310	Delta Dental - Empr Share	2,850	2,800	764	546	1,310	-	-
100-1250-55320	Life & Ltd Ins - Empr Shr	1,720	1,750	314	224	538	-	-
100-1250-55370	PARS District Share	1,200	1,350	29	20	49	1,350	1,391
100-1250-55400	Workers Compensation	41,000	-	632	451	1,083	-	-
100-1250-55450	Unemployment Insurance	-	2,000	-	-	-	-	-
	Subtotal	348,315	251,694	65,454	46,753	112,207	223,955	261,018
	Operating Expenses							
100-1250-60350	Mileage	600	800	164	400	564	800	850
100-1250-60370	Staff Training	1,500	2,000	-	-	-	2,000	2,000
100-1250-65365	Telephone	1,400	1,100	196	500	696	1,100	1,100
100-1250-65701	Athletics Electricity Exps	14,000	15,600	3,045	2,175	5,219	13,000	15,000
100-1250-73335	Memberships	250	250	-	150	150	250	250
100-1250-73410	Use of Premise	53,000	52,000	-	-	-	32,000	52,000
100-1250-75050	Youth Sports Supplies	18,500	14,000	-	-	-	12,000	14,500
100-1250-75620	Rec General Supplies	40,000	65,000	1,756	6,000	7,756	20,000	40,000
100-1250-75622	Contract Officials	50,000	48,000	-	7,500	7,500	48,000	50,000
100-1250-75625	Publicity	200	200	945	945	1,890	500	1,000
100-1250-75640	Instructor Expenses	49,000	-	15,943	16,000	31,943	32,000	34,000
100-1250-75670	Athletic Supplies	500	1,000	59	1,000	1,059	1,200	1,500
	Subtotal	228,950	199,950	22,108	34,670	56,778	162,850	212,200
	Total Direct Operating Expenses	577,265	451,644	87,563	81,423	168,986	386,805	473,218
	Allocated Park Maintenance						11,717	11,999
100-1250-78000	Allocated Admin Dept. Exp	154,315	167,445	86,356	86,356	172,712	89,875	94,996
	Revenue Total	(502,300)	(358,500)	(25,573)	(117,500)	(143,073)	(268,500)	(353,500)
	Direct Expense Total	577,265	451,644	87,563	81,423	168,986	386,805	473,218
	Overhead Expenses	154,315	167,445	86,356	86,356	172,712	101,592	106,995
	Grand Total	\$ 229,280	\$ 260,589	\$ 148,346	\$ 50,279	\$ 198,624	\$ 219,897	\$ 226,713

TEEN SERVICES

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1255-43700	Teen Center Rentals	\$ (59,400)	\$ (60,000)	\$ -	\$ -	\$ -	\$ (3,600)	\$ (31,200)
100-1255-45100	Teen Activities	(122,000)	(118,000)	(22,557)	(22,000)	(44,557)	(88,500)	(100,000)
100-1255-45150	Teen ASP Revenue	(151,000)	(140,000)	(29,852)	(17,500)	(47,352)	(95,500)	(138,000)
100-1255-45200	Teen Center Snack Shack	(21,000)	(21,000)	(1,151)	(600)	(1,751)	(10,000)	(16,000)
100-1255-45450	Teen Special Events	(5,000)	(2,500)	-	-	-	(2,500)	(1,000)
100-1255-45600	Bus Rental	(500)	-	-	-	-	-	-
	Subtotal	(358,900)	(341,500)	(53,560)	(40,100)	(93,660)	(200,100)	(286,200)
	Wages and Benefits							
100-1255-50015	Teens- Youth Services Manager	41,609	43,000	22,043	15,745	37,788	44,049	45,371
100-1255-50050	Teens- Rec Superintendent	19,683	20,000	11,623	8,302	19,925	20,838	21,463
100-1255-50060	Salary Rental Supervisor	3,984	3,400	2,941	2,101	5,042	5,197	5,353
100-1255-50100	Teens-Salary Coordinator	52,015	50,000	8,565	6,118	14,683	50,000	69,000
100-1255-50120	Teens- Payroll PERS Staff	29,160	20,000	5,094	3,639	8,733	35,400	36,500
100-1255-50130	Teen-Payroll PARS Staff	64,500	65,190	29,861	21,329	51,190	36,800	38,500
100-1255-50190	Teens-Salary Custodial PTime	-	-	-	-	-	-	-
100-1255-50195	TC Custodian & Bldg Attendant	45,090	41,000	6,646	5,865	12,511	23,182	49,638
100-1255-55150	Teens-Employer FICA/Medicare	14,800	14,260	4,398	3,141	7,539	19,608	20,196
100-1255-55250	Teens-PERS -Employer Share	18,000	15,845	4,667	3,333	8,000	12,148	12,512
100-1255-55300	Teens-Health Coverage	12,350	7,500	4,411	3,151	7,562	22,746	23,429
100-1255-55310	Teens-Dental Coverage	1,350	925	509	364	873	-	-
100-1255-55320	Teens- Life & LTD Insur	1,000	690	396	283	680	-	-
100-1255-55370	FICA Alternative PARS	1,300	675	968	692	1,660	675	695
100-1255-55400	Teens-Workers Compensation	5,900	6,700	1,928	1,377	3,305	6,700	6,901
100-1255-55450	Teens-Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	310,741	289,185	104,051	75,441	179,491	277,344	329,558
	Operating Expenses							
100-1255-60350	Mileage Reimbursement	300	300	103	150	253	300	300
100-1255-60370	Staff Training	2,750	600	-	300	300	2,000	800
100-1255-65365	Telephone expense	1,600	1,550	336	300	636	1,200	1,200
100-1255-65701	Electricity	20,510	20,500	11,082	7,916	18,998	19,568	21,115
100-1255-65705	Gas expense	4,975	5,000	631	451	1,082	1,115	5,150
100-1255-65710	Water	3,600	3,600	562	402	964	993	3,708
100-1255-65720	Disposal Fees	2,050	2,050	1,183	845	2,029	2,089	2,112
100-1255-73335	Memberships	600	600	340	260	600	600	600
100-1255-75350	Postage Expense	-	-	-	-	-	-	-
100-1255-75500	Office Supplies	1,300	1,300	33	100	133	1,300	1,300
100-1255-75515	Services & Supplies	16,500	14,750	5,347	5,000	10,347	15,000	16,000
100-1255-75546	Instructor fees	-	-	-	-	-	-	-
100-1255-75620	Snack Shack Supplies	12,000	12,800	965	5,000	5,965	15,000	16,000
100-1255-75625	Teen Publicity	1,500	900	-	-	-	1,000	1,000
100-1255-75626	Teen Supplies	44,000	27,000	1,657	2,500	4,157	24,000	27,000
100-1255-75627	Teen Website Expenses	-	-	-	-	-	-	-
100-1255-75628	Bus Expenses	1,000	1,000	659	350	1,009	1,000	1,000
100-1255-75630	Teens-Special Event Expenses	1,500	1,500	(550)	-	(550)	1,500	1,500
100-1255-75635	Teen ASP Supplies	2,000	1,500	119	100	219	1,100	1,500
100-1255-75640	Instructor Fees	1,000	1,000	-	-	-	900	1,000
100-1255-75750	Major Repairs	5,000	8,500	-	-	-	8,500	8,500
	Subtotal	122,185	104,450	22,469	23,673	46,142	97,165	109,785
	Total Direct Operating Expenses	432,926	393,635	126,519	99,114	225,633	374,508	439,342
100-1255-78000	Allocated Admin Expenses	149,375	154,847	89,442	89,442	178,884	71,900	75,997
100-1255-78050	Allocated Bldg. Maint. Expenses	24,805	38,371	11,011	11,011	22,022	18,629	19,023
	Revenue Total	(358,900)	(341,500)	(53,560)	(40,100)	(93,660)	(200,100)	(286,200)
	Direct Expense Total	432,926	393,635	126,519	99,114	225,633	374,508	439,342
	Overhead Expense Total	174,180	193,218	100,453	100,453	200,905	90,529	95,020
	Grand Total	\$ 248,206	\$ 245,353	\$ 173,412	\$ 159,467	\$ 332,879	\$ 264,937	\$ 248,162

PRESCHOOL/YOUTH SERVICES

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1260-44200	Summer Rec Camp	\$ (104,000)	\$ (30,000)	\$ (19,169)	\$ (17,700)	\$ (36,869)	\$ (77,500)	\$ (89,000)
100-1260-46100	Youth Classes	(200,000)	(91,000)	(7,700)	(18,000)	(25,700)	(75,000)	(150,000)
100-1260-46150	Special Events	-	-	-	-	-	-	-
100-1260-46155	Grant Revenue	-	-	(4,372)	-	(4,372)	(4,000)	(4,000)
100-1260-46250	Preschool Classes	(175,000)	(155,000)	(22,003)	(15,716)	(37,719)	(175,000)	(175,000)
100-1260-46260	Priority Preschool	(445,000)	(400,500)	(222,109)	(30,598)	(252,707)	(500,000)	(500,000)
100-1260-46300	Priority Parent Revenue	-	-	(7,840)	-	(7,840)	(4,000)	(4,000)
	Subtotal	(924,000)	(676,500)	(283,192)	(82,014)	(365,206)	(835,500)	(922,000)
	Wages and Benefits							
100-1260-50050	Salary Rec Superintendent	26,243	26,500	15,497	11,069	26,566	27,784	28,618
100-1260-50055	Salary Youth Coordinator	62,385	62,400	26,398	18,856	45,253	69,517	71,602
100-1260-50060	Preschool Director	41,609	33,000	19,758	14,113	33,870	51,623	53,171
100-1260-50080	Payroll PERS Staff	44,000	72,500	45,212	32,294	77,507	136,150	140,235
100-1260-50090	Payroll PARS Staff	82,000	132,000	53,168	37,977	91,145	71,825	73,980
100-1260-50150	Salary Youth Services Manager	95,000	42,000	22,043	15,745	37,788	44,049	45,371
100-1260-50160	Salaries Summer Rec Camp	36,000	11,000	11,007	7,862	18,870	11,000	11,330
100-1260-50260	Salaries Priority Ps	-	-	-	-	-	-	-
100-1260-55150	Employer FICA/Medicare	20,500	18,900	10,715	7,654	18,369	37,487	38,612
100-1260-55250	PERS- Employer Share	26,000	22,400	11,006	7,861	18,867	5,375	5,536
100-1260-55300	EE- Benefits	7,825	11,500	9,119	6,514	15,633	9,788	10,081
100-1260-55310	Delta Dental - Empr Share	375	900	509	364	873		
100-1260-55320	Life & Ltd Ins - Empr Shr	1,600	1,450	555	397	952		
100-1260-55370	PARS District Share	3,700	3,300	1,636	1,168	2,804	3,300	3,399
100-1260-55400	Workers Compensation	8,000	7,700	3,179	2,271	5,450	7,700	7,931
100-1260-55450	Unemployment Insurance	-	4,000	-	-	-	4,000	4,120
	Subtotal	455,237	449,550	229,802	164,145	393,947	479,598	493,986
	Operating Expenses							
100-1260-60350	Mileage	350	400	-	-	-	400	400
100-1260-60370	Staff Training	2,700	700	20	200	220	2,700	2,700
100-1260-65365	Telephone	1,300	1,300	196	400	196	1,350	1,350
100-1260-73335	Memberships	600	400	150	150	150	1,000	1,000
100-1260-73410	Use of Premise Summer Rec	14,000	6,400	-	-	-	7,500	15,000
100-1260-75250	Preschool Supplies	1,000	1,600	32		32		
100-1260-75260	Priority Ps Supplies	14,000	8,500	1,342	2,500	3,842	14,000	14,000
100-1260-75300	Priority Parent Expenses	-	-	(6,602)	-	(6,602)		
100-1260-75625	Publicity	3,000	2,000	1,949	300	1,949	3,000	3,000
100-1260-75640	PS Class Instructor Fees	29,000	29,000	-	1,000	-	12,500	20,000
100-1260-75645	Youth Class Instructor Fees	116,000	50,800	5,114	12,000	5,114	45,000	90,000
100-1260-75660	Summer Rec Camp Supplies	15,000	8,000	59	1,900	59	6,500	10,500
	Subtotal	196,950	109,100	2,260	18,450	4,960	93,950	157,950
	Total Direct Operating Expenses	652,187	558,650	232,062	182,595	398,907	573,548	651,936
100-1260-78000	Allocated Admin Dept Expenses	246,455	261,206	123,301	123,301	246,603	170,762	180,493
100-1255-78050	Allocated Bldg. Maint. Expenses						15,977	16,314
	Revenue Total	(924,000)	(676,500)	(283,192)	(82,014)	(365,206)	(835,500)	(922,000)
	Direct Expense Total	652,187	558,650	232,062	182,595	398,907	573,548	651,936
	Overhead Expense Total	246,455	261,206	123,301	123,301	246,603	186,738	196,807
	Grand Total	\$ (25,358)	\$ 143,356	\$ 72,172	\$ 223,882	\$ 280,304	\$ (75,213)	\$ (73,256)

COMMUNITY SPECIAL EVENTS

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1265-46150	Special Events	\$ (42,000)	\$ (42,000)	\$ (255)	\$ -	\$ (255)	\$ (31,500)	\$ (42,000)
100-1265-46155	Holiday Festival	(10,000)	(10,000)	-	-	-	(7,500)	(10,000)
100-1265-46160	Blues & Brews	(40,000)	(7,500)	820	-	820	(8,000)	(40,000)
100-1265-46170	Wine, Women & Shoes	-	-	-	-	-	-	-
	Subtotal	(92,000)	(59,500)	565	-	565	(47,000)	(92,000)
	Wages and Benefits							
100-1265-50050	Salary Rec Superintendent	20,542	19,880	11,623	8,302	19,925	20,838	21,463
100-1265-50080	PERS PT Staff	2,648	2,450	-	-	-	2,648	2,727
100-1265-50100	Salary Coordinator	65,669	50,228	6,013	4,295	10,308	69,517	71,602
100-1265-50150	Salary Supervisor II	15,603	-	-	-	-	-	-
100-1265-50175	Payroll PARS Staff	1,103	1,050	134	95	229	1,103	1,136
100-1265-55150	Employer FICA/Medicare	8,300	6,830	1,333	952	2,285	8,564	8,821
100-1265-55250	PERS -Employer Share	8,250	5,179	859	613	1,472	5,375	5,536
100-1265-55300	EE- Benefits	2,750	-	-	-	-	-	-
100-1265-55310	Dental Benefits	-	-	-	-	-	-	-
100-1265-55320	Life & LTD Insurance	1,325	950	93	67	160	-	-
100-1265-55370	PARS Employer share	275	-	3	2	6	-	-
100-1265-55400	Wokers Comp Insurance	1,325	1,600	194	139	333	1,600	1,600
	Subtotal	127,790	88,167	20,252	14,466	34,717	109,645	112,886
	Operating Expenses							
100-1265-60350	Mileage	350	350	-	-	-	350	350
100-1265-60370	Staff Training	1,500	1,500	-	-	-	1,500	1,500
100-1265-65365	Phone	2,000	900	60	-	60	2,000	2,000
100-1265-75150	Special Events Supplies	28,500	27,000	1,285	-	1,285	28,500	28,500
100-1265-75155	Holiday Festival Supplies	7,000	7,000	277	-	277	7,000	7,000
100-1265-75160	Blues & Brews Supplies	19,000	3,750	1,929	-	1,929	8,000	19,000
100-1265-75625	Publicity	1,000	1,000	248	-	248	1,000	1,000
	Subtotal	59,350	41,500	3,800	-	3,800	48,350	59,350
	Total Direct Operating Expenses	187,140	129,667	24,051	14,466	38,517	157,995	172,236
100-1265-78000	Allocated Admin Dept Expenses	67,000	45,632	19,728	19,728	39,456	53,925	56,998
	Revenue Total	(92,000)	(59,500)	565	-	565	(47,000)	(92,000)
	Direct Expense Total	187,140	129,667	24,051	14,466	38,517	157,995	172,236
	Overhead Total	67,000	45,632	19,728	19,728	39,456	53,925	56,998
	Grand Total	\$ 162,140	\$ 115,799	\$ 44,344	\$ 34,193	\$ 78,538	\$ 164,920	\$ 137,234

MARKETING AND COMMUNICATIONS

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Expenses							
100-1290-50110	Marketing Communications Manager	\$ 104,022	\$ 106,092	\$ 61,887	\$ 44,205	\$ 106,092	\$ 110,123	\$ 109,275
100-1290-50120	Communications Part Time	25,970	25,396	13,135	10,110	23,245	27,508	-
100-1290-50110	Marketing Coordinator Full-Time	-	-	-	-	-	-	53,580
100-1290-55150	Employer FICA/Medicare	10,400	8,500	4,814	3,439	8,253	12,524	8,755
100-1290-55250	PERS- Employer Share	10,450	8,203	4,785	3,418	8,203	8,515	8,449
100-1290-55300	EE BENEFITS	14,690	15,730	9,371	6,694	16,065	17,350	16,202
100-1290-55310	Delta Dental - Empr Share	615	-	-	-	-		
100-1290-55320	Life & Ltd Ins - Empr Shr	100	1,100	622	444	1,066		
100-1290-55370	PARS District Share		635	346	247	593	635	654
100-1290-55400	Workers Compensation	510	500	220	157	377	500	515
100-1290-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	166,757	166,156	95,181	68,714	163,894	177,156	197,430
	Operating Expenses							
100-1290-60350	Mileage	410	100	-	-	-	100	200
100-1290-60370	Staff Training	3,060	500	-	-	-	500	500
100-1290-65365	Phone expense	565	550	91	420	511	1,500	1,000
100-1290-73335	Memberships	510	100	-	-	-	145	145
100-1290-75000	Consultant Services	15,300	10,000	-	-	-	500	500
100-1290-75350	Postage	255	-	-	245	245	300	300
100-1290-75500	Office Supplies	1,020	1,000	309	450	759	1,000	1,500
100-1290-75510	Equipment Maintenance	510	-	-	-	-	-	-
100-1290-75605	Awards	1,530	500	285	100	385	500	500
100-1290-75610	Major Events	5,610	3,000	328	-	328	3,000	3,000
100-1290-75612	Website	13,470	14,000	16,727	472	17,199	17,500	20,000
100-1290-75624	Spotlight Brochure	132,600	110,000	10,203	28,317	38,519	110,000	112,000
100-1290-75625	District Publicity	25,500	20,000	8,550	2,500	11,050	20,000	20,000
	Subtotal	200,340	159,750	36,494	32,503	68,997	155,045	159,645
	Total Direct Operating Expenses	367,097	325,906	131,674	101,217	232,891	332,201	357,075
100-1290-78000	Allocated Admin Dept Expenses	30,025	31,084	25,858	25,858	51,716	44,937	47,498
	Direct Expense Total	367,097	325,906	131,674	101,217	232,891	332,201	357,075
	Overhead Total	30,025	31,084	25,858	25,858	51,716	44,937	47,498
	Grand Total	\$ 397,122	\$ 356,990	\$ 157,532	\$ 127,075	\$ 284,607	\$ 377,138	\$ 404,573

CHILDCARE/KIDSTOP

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Revenue							
100-1270-44000	Allocated Unearned Revenue		-	-		-		
100-1270-47100	Child Care	\$ (511,000)	\$ (47,000)	\$ (46,593)	\$ (270,000)	\$ (316,593)	\$ (467,500)	\$ (510,000)
	Subtotal	(511,000)	(47,000)	(46,593)	(270,000)	(316,593)	(467,500)	(510,000)
	Wages and Benefits							
100-1270-50050	Salary Rec Superintendent	19,683	19,900	11,623	8,302	19,925	20,838	21,463
100-1270-50080	Payroll PERS Staff	76,000	72,000	79,684	73,000	152,684	72,000	74,160
100-1270-50090	Payroll PARS Staff	46,000	50,200	70,327	52,000	122,327	50,200	51,706
100-1270-50100	Child Care Director	77,251	83,500	48,384	34,560	82,944	86,096	88,679
100-1270-50150	Youth Services Manager	20,804	21,500	11,022	7,873	18,894	22,025	22,685
100-1270-50190	Child-Custodial Part Time Staf	11,500	10,000	9,587	6,848	16,435	1,097	1,130
100-1270-55150	Employer FICA/Medicare	15,000	18,395	12,847	9,177	22,024	22,955	23,644
100-1270-55250	PERS- Employer Share	17,400	20,385	12,679	9,057	21,736	7,571	7,798
100-1270-55300	EE- BENEFITS	14,900	12,600	7,763	5,545	13,307	6,766	6,969
100-1270-55310	Delta Dental - Empr Share	375	460	255	182	437		
100-1270-55320	Life & Ltd Ins - Empr Shr	1,250	1,350	784	560	1,345		
100-1270-55370	PARS District Share	1,390	1,375	1,870	1,336	3,206	1,375	1,416
100-1270-55400	Workers Compensation	5,350	5,750	4,248	3,034	7,283	5,750	5,923
100-1270-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	306,903	317,415	271,073	211,473	482,546	296,674	305,574
	Operating Expenses							
100-1270-60350	Mileage	200	200	33	50	83	200	200
100-1270-60370	Staff Training	1,000	500	-	500	500	500	500
100-1270-65365	Telephone	2,000	2,000	670	1,300	1,970	2,000	2,000
100-1270-65700	Combined Utilities	1,400	1,400	561	600	1,161	1,300	1,350
100-1270-73335	Memberships	200	200	-	-	-	200	200
100-1270-75225	License Fees	1,500	1,500	1,731	-	1,731	1,750	1,800
100-1270-75250	Kidstop Supplies	38,000	29,000	3,804	6,000	9,804	31,000	36,000
100-1270-75515	Services & Supplies	3,310	3,150	2,014	1,900	3,914	3,900	3,900
100-1270-75625	Kidstop Publicity	1,000	1,000	-	-	-	1,000	1,000
100-1270-75750	Major Repairs	2,500	2,500	-	2,500	2,500	2,500	2,500
	Subtotal	51,110	41,450	8,812	12,850	21,662	44,350	49,450
	Total Direct Operating Expenses	358,013	358,865	279,885	224,323	504,208	341,024	355,024
100-1270-78000	Allocated Admin Dept. Expenses	104,000	157,595	78,867	78,867	157,734	197,724	208,992
100-1270-78050	Allocated Building Maint. Dept. Expenses	4,965	9,593	5,472	5,472	10,944	13,135	13,413
	Revenue Total	(511,000)	(47,000)	(46,593)	(270,000)	(316,593)	(467,500)	(510,000)
	Direct Expense Total	358,013	358,865	279,885	224,323	504,208	341,024	355,024
	Overhead Expense Total	108,965	167,188	84,339	84,339	168,678	210,859	222,404
	Grand Total	\$ (44,022)	\$ 479,053	\$ 317,632	\$ 38,662	\$ 356,294	\$ 84,383	\$ 67,428

AQUATICS

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
Revenue								
100-1280-44000	Allocated Unearned Revenue						-	-
100-1280-48000	General Classes	\$ (36,050)	\$ (22,000)	\$ (63,508)	\$ (31,510)	\$ (95,018)	\$ (46,250)	\$ (47,500)
100-1280-48100	Water Exercise Class	(30,766)	(18,500)	(3,327)	(10,400)	(13,727)	(27,340)	(29,000)
100-1280-48200	Dolphin Swim Team	(107,250)	(45,000)	-	(87,000)	(87,000)	(97,500)	(100,000)
100-1280-48300	Aquatics-Pool Rental	(12,731)	(2,500)	-	-	-	(3,000)	(9,000)
100-1280-48400	Aquatics-Recreational Swim	(25,462)	(5,000)	-	(2,300)	(2,300)	(9,700)	(20,000)
100-1280-48500	Aquatics- Swim Instructions	(103,968)	(70,000)	(20)	(43,015)	(43,035)	(99,900)	(105,000)
100-1280-48600	Aquatics- Family Swim Pass	(2,122)	(1,500)	-	-	-	(1,500)	(1,800)
100-1280-48700	Aquatics- Swim for Fitness	(12,200)	(8,200)	(276)	(2,850)	(3,126)	(7,550)	(8,000)
100-1280-48800	Aquatics-Afterschool Programs	(18,700)	(14,500)	-	-	-	(18,500)	(19,000)
100-1280-48900	Aquatics- Clinics	(13,261)	(9,100)	-	(4,900)	(4,900)	(12,000)	(12,500)
100-1280-49850	Dolphin Parents Club Revenue	(5,000)	(6,000)	-	-	-	(4,550)	(5,000)
	Subtotal	(367,510)	(202,300)	(67,131)	(185,525)	(252,656)	(327,790)	(356,800)
Wages & Benefits								
100-1280-50050	Salary Recreation Superintendan	13,122	12,620	7,748	5,535	13,283	13,892	14,309
100-1280-50100	Salary-Program Manager Aquatics	104,022	107,315	61,887	44,205	106,092	110,123	113,427
100-1280-50080	Aquatics -PERS Staff	27,000	24,900	8,306	25,344	33,650	55,800	57,474
100-1280-50090	Aquatics-PARS Staff	185,400	117,000	44,819	86,000	130,819	205,000	211,150
100-1280-50188	Salary Aquatics Supervisor I	86,000	41,000	13,600	-	13,600	-	-
100-1280-55150	Employer FICA/Medicare	20,400	14,216	7,630	5,750	13,380	35,018	36,069
100-1280-55250	PERS- Employer Share	24,850	20,070	8,110	8,109	16,219	12,148	12,512
100-1280-55300	EE BENEFITS	13,552	12,696	7,472	5,337	12,809	15,362	15,823
100-1280-55310	Delta Dental - Empr Share	3,500	3,600	609	435	1,043	-	-
100-1280-55320	Life & Ltd Ins - Empr Shr	2,425	2,200	603	431	1,034	-	-
100-1280-55370	PARS District Share	4,635	2,925	1,187	2,150	3,337	7,158	7,373
100-1280-55400	Workers Compensation	8,600	5,679	2,069	3,028	5,098	5,679	5,849
100-1280-55450	Unemployment Insurance	1,000	3,000	-	-	-	3,000	3,090
	Subtotal	494,506	367,221	164,041	186,324	350,364	463,180	477,076
Operating Expenses								
100-1280-60350	Mileage	773	750	67	133	200	450	500
100-1280-60370	Staff Training	4,000	4,000	194	800	994	3,000	3,500
100-1280-65365	Telephone	2,575	1,000	210	150	500	515	1,030
100-1280-65701	Electricity	19,627	19,055	10,859	7,756	17,500	18,025	19,627
100-1280-65705	Gas	9,785	14,000	5,000	3,572	11,500	11,845	14,420
100-1280-65710	Water	5,305	11,500	3,718	2,656	9,000	9,270	11,845
100-1280-65720	Disposal fees	2,060	2,100	677	483	2,050	2,111	2,163
100-1280-73335	Memberships	1,000	900	225	200	425	625	650
100-1280-73410	Use of Premise	34,605	24,000	-	20,000	20,000	32,000	33,600
100-1280-75380	Uniforms For Aquatics	3,289	3,300	-	3,500	3,500	3,600	3,700
100-1280-75515	Janitorial Supplies	1,133	1,000	435	565	1,000	1,050	1,100
100-1280-75520	Contracted Services	51,034	48,500	23,361	13,112	36,473	40,100	40,200
100-1280-75525	Pool Chemicals PH Park	23,153	22,050	6,624	8,400	15,024	20,000	21,000
100-1280-75527	Pool Chemicals Ed Center	-	-	2,555	-	2,555	-	-
100-1280-75530	Pool Repairs & Supplies	27,563	20,500	6,455	8,545	15,000	18,500	19,500
100-1280-75620	Program Supplies	14,175	14,000	5,027	7,000	12,027	14,000	14,700
100-1280-75625	Aquatics Publicity	3,308	3,000	121	379	500	2,500	1,750
100-1280-75640	Instructor Expenses	3,150	1,750	680	2,520	3,200	5,900	6,050
	Subtotal	206,535	191,405	66,209	79,771	151,449	183,492	195,335
	Total Direct Operating Expenses	701,041	558,626	230,250	266,095	501,813	646,672	672,411
100-1280-78000	Allocated Admin Dept. Expenses	136,700	139,721	58,240	58,240	116,480	215,699	227,991
100-1280-78050	Allocated Bldg Maint. Dept. Expenses	4,960	6,395	1,824	1,824	3,648	7,843	8,009
	Revenue Total	(367,510)	(202,300)	(67,131)	(185,525)	(252,656)	(327,790)	(356,800)
	Direct Expense Total	701,041	558,626	230,250	266,095	501,813	646,672	672,411
	Overhead Total	141,660	146,116	60,064	60,064	120,128	223,542	236,000
	Grand Total	\$ 475,191	\$ 502,442	\$ 223,183	\$ 140,634	\$ 369,285	\$ 542,424	\$ 551,610

PARK MAINTENANCE

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers Estimate to Year End	Managers' Estimate	Proposed	Proposed
Revenue								
100-1300-41700	L & L # 6 Assessment Income	\$ (651,000)	\$ (651,000)	\$ -	\$ (690,000)	\$ (690,000)	\$ (690,000)	\$ (690,000)
100-1300-42000	Field Use Fees	(74,000)	(34,000)	-	(34,000)	(34,000)	(70,000)	(70,000)
100-1300-42500	Picnic Rentals	(87,000)	(50,000)	(5,499)	(10,000)	(15,499)	(50,000)	(50,000)
100-1300-44000	Allocated Unearned Revenue							
	Subtotal	(812,000)	(735,000)	(5,499)	(734,000)	(739,499)	(810,000)	(810,000)
Wages and Benefits								
100-1300-50180	Park Superintendent	131,217	133,836	78,071	55,765	133,836	138,922	143,089
100-1300-50181	Rec & Park Manager	10,402	10,402	6,189	4,421	10,609	11,012	11,343
100-1300-50182	Park Supervisor	-	-	-	-	-	-	-
100-1300-50185	Park Full Time Staff	542,000	492,000	255,695	182,639	438,334	554,105	570,728
100-1300-50190	Park Part Time Staff	19,000	19,000	33,872	24,194	58,067	22,000	22,660
100-1300-55150	Employer FICA/Medicare	52,840	46,403	28,325	20,232	48,558	66,070	68,052
100-1300-55250	PERS- Employer Share	63,300	47,608	32,339	23,100	55,439	60,688	62,509
100-1300-55300	EE BENEFITS	134,165	123,000	72,045	51,461	123,505	161,841	166,697
100-1300-55310	Delta Dental - Empr Share	7,450	4,600	2,675	1,911	4,585		
100-1300-55320	Life & Ltd Ins - Empr Shr	7,350	6,500	3,584	2,560	6,144		
100-1300-55370	PARS District Share	475	-	105	75	180	400	412
100-1300-55380	Uniforms	7,500	7,500	1,823	1,302	3,125	7,500	7,725
100-1300-55400	Workers Compensation	57,900	44,500	28,309	20,221	48,529	44,500	45,835
100-1300-55450	Unemployment Insurance	2,000	2,000	(62)		(62)	2,000	2,060
	Subtotal	1,035,599	890,849	514,722	367,659	882,381	1,069,038	1,101,110
Operating Expenses								
100-1300-60350	Mileage	700	1,350	-	206	206	1,350	1,350
100-1300-60370	Staff Training	6,000	470	60	1,820	1,880	3,000	3,000
100-1300-65365	Telephone	5,500	3,500	226	2,498	2,724	2,806	3,605
100-1300-65701	Electricity	17,500	21,000	2,144	18,856	21,000	21,630	21,630
100-1300-65705	Gas	1,350	1,300	84	2,957	3,041	3,132	1,339
100-1300-65710	Water	125,000	90,000	3,771	86,246	90,017	92,718	92,700
100-1300-65720	Disposal Fees	3,500	3,000	-	3,000	3,000	3,090	3,090
100-1300-65730	Sewer charges	2,000	1,400	-	1,400	1,400	1,442	1,442
100-1300-73335	Memberships	900	290	290	305	595	595	595
100-1300-73340	Administrative Fees	11,300	11,200	-	11,200	11,200	11,200	11,200
100-1300-73345	Assessment refunds	250	250	-	250	250	250	250
100-1300-73730	Public Service Center Exp	12,500	12,500	934	18,566	19,500	12,500	12,500
100-1300-75350	Postage	-	75	-	75	75	75	75
100-1300-75370	Safety Equipment	5,000	4,000	27	3,973	4,000	4,000	4,500
100-1300-75401	Rental Equipment	2,000	500	-	1,919	1,919	750	750
100-1300-75500	Office supplies	600	200	-	161	161	200	200
100-1300-75501	Agricultural Supplies	9,000	7,500	45	6,576	6,621	7,500	7,500
100-1300-75505	Athletic Facility Maint	20,000	10,000	-	9,996	9,996	10,000	10,000
100-1300-75510	Park Equipment Maint	8,000	8,500	520	7,980	8,500	9,000	9,000
100-1300-75511	Irrigation Repairs	8,000	9,000	32	9,201	9,234	9,000	9,000
100-1300-75515	Janitorial Supplies	8,500	6,000	430	5,570	6,000	6,000	6,000
100-1300-75520	Park Facility Maintenance	40,000	38,000	4,154	29,823	33,976	38,000	40,000
100-1300-75535	Small Tools	6,000	7,300	48	10,194	10,242	7,300	7,500
100-1300-75540	Structure Repairs	-	-	-	-	-	-	-
100-1300-75545	Vehicle Maintenance	28,000	24,500	1,291	29,507	30,798	26,000	26,000
100-1300-75550	Contracted Tree Services	30,000	30,000	-	21,700	21,700	30,000	30,000
100-1300-75570	Contracted Park Maintenance	18,000	20,000	-	19,418	19,418	24,000	24,000
100-1300-75740	Major Maintenance Project	-	-	-	-	-	-	-
100-1300-76000	Park miscellaneous	1,000	1,000	(7,720)	5,000	(2,720)	10,000	10,000
100-1300-76500	Park Vandalism Expense	1,000	1,500	940	400	1,340	1,500	1,500
	Subtotal	371,600	314,335	7,276	308,795	316,071	337,037	338,726
	Total Direct Operating Expenses	1,407,199	1,205,184	521,999	676,454	1,198,452	1,406,076	1,439,836
Allocated Park Maint. Expense								
100-1300-78000	Allocated Admin Dept. Expense	157,183	147,541	68,686	68,686	137,371	314,561	332,487
	Revenue Total	(812,000)	(735,000)	(5,499)	(734,000)	(739,499)	(810,000)	(810,000)
	Direct Expense Total	1,407,199	1,205,184	521,999	676,454	1,198,452	1,406,076	1,439,836
	Overhead Total	157,183	147,541	68,686	68,686	137,371	302,844	320,488
	Grand Total	\$ 752,382	\$ 617,725	\$ 585,185	\$ 11,139	\$ 596,324	\$ 898,919	\$ 950,324

BUILDING MAINTENANCE

		FY 2020/21	FY 2020/22	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Amended	Actual as of 1/31/21	Managers' Estimate to Year End	YTD + Managers' Estimate	Proposed	Proposed
	Expenses							
	Wages and Benefits							
100-1350-50010	Bldg Maint Superintendent	-	-	-	-	-	-	-
100-1350-50050	Bldg Maint Supervisor	\$ -	\$ 124,310	\$ 72,297	\$ 51,641	\$ 123,938	\$ 33,037	\$ 34,028
100-1350-50075	Bldg Mint Craftsman	81,700	85,000	48,608	34,720	83,328	86,494	89,089
100-1350-50080	Lead Custodian	-	-	-	-	-	-	-
100-1350-55150	Employer FICA/Medicare	6,185	16,012	9,193	6,567	15,760	10,877	11,204
100-1350-55250	PERS-Employer Share	9,400	20,038	11,564	8,260	19,825	9,541	9,827
100-1350-55300	Health Coverage	-	16,665	14,035	10,025	24,060	929	957
100-1350-55310	Delta Dental	-	-	382	273	655		
100-1350-55320	Life and Disability Insurance	940	1,900	1,257	898	2,154		
100-1350-55400	Workers Compensation	5,826	11,915	8,106	5,790	13,896	11,915	12,272
100-1350-55450	Unemployment Insurance	-	-	-	-	-	-	-
	Subtotal	104,051	275,840	165,443	118,173	283,616	152,794	157,378
	Operating Expenses							
100-1350-60350	Mileage	-	400	166	100	266	400	400
100-1350-60370	Training	1,000	300	-	-	-	5,000	2,500
100-1350-65365	Bldg Maint Phone expense	750	1,300	366	1,000	1,366	1,300	1,400
100-1350-75515	Repairs & Supplies	1,000	1,750	1,338	200	1,538	1,750	1,750
100-1350-75535	Tools & Equipment	1,200	1,000	2,320	500	2,820	3,000	3,000
100-1350-75545	Vehicle Fuel & Maintenance	3,500	-	56	-	56	-	-
	Subtotal	7,450	4,750	4,245	1,800	6,045	11,450	9,050
	Total Direct Operating Expenses	111,501	280,590	169,688	119,973	289,661	164,244	166,428
100-1350-78000	Allocated Admin Expenses	48,165	39,171	12,714	12,714	25,427	35,950	37,999
	Direct Expense Total	111,501	280,590	169,688	119,973	289,661	164,244	166,428
	Overhead Total	48,165	39,171	12,714	12,714	25,427	35,950	37,999
100-1350-78050	Allocated Expense Transfer	(159,666)	(319,761)	(182,401)	(132,687)	(315,089)	(200,194)	(204,426)
	Grand Total	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ -

LONG TERM DEBT

		FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY2022/23
	Description	Adopted	Actual as of 1/31/21	Amended	Proposed	Proposed
	Operating Expense					
1	Interest	52,670	92,605	52,670	69,865	68,993
2	Subtotal	52,670	92,605	52,670	69,865	68,993
3	Debt Service					
4	US Bank Refi of COP's	153,000	142,000	142,000	150,000	153,000
5	CSDA FF&E Loan	0	46,120	46,120	0	0
	Oak Park Loan	200,000	29,000	122,307	248,696	254,078
6	Subtotal	353,000	217,120	310,427	398,696	407,078
7						
9	Direct Expense Total	405,670	309,725	363,097	468,561	476,071
10	Grand Total	405,670	309,725	363,097	468,561	476,071