The new Community Center

Final Budget 2014–2015

General Manager

Bob Berggren

Board Members

Sherry Sterrett, Chair
Sandy Bonato, Vice Chair
Zac Shess, Secretary
Bobby Glover, Member
Dennis Donaghu, Member

Pleasant Hill Recreation & Park District
(925) 682-0896 | pleasanthillrec.com

Gathering Places. Meeting Spaces. Celebrations Begin Here.

In 2014, PHR&PD celebrated in a grand way with the openings of the last two Bond Projects – the Community Center and Pleasant Oaks Park.

March 2014 - Pleasant Oaks Park Ribbon Cutting

The new Pleasant Oaks Park

Pleasant Hill Recreation & Park District
Budget for Fiscal Year 2014 - 2015

Budget Message

The Pleasant Hill Recreation & Park District is extremely pleased to have completed the Measure E Bond Projects that included the Teen Center, Senior Center, Community Center, and Pleasant Oaks Park. All these facilities are up and running and being enjoyed and utilized by this community. Revenue generated through these new facilities will have a positive effect on the District's budget.

The fiscal year ending 2013-14 will reflect another positive reserve balance. This has continued to be a goal by the District Board of Directors to strengthen the District reserves. This goal has also strengthened the District's overall financial picture by improving the District's bond rating.

The District continues to receive additional Redevelopment revenue through the abolishment of the State Redevelopment Agencies two years ago. The District is also receiving additional Tax revenue through the increase in cost of homes and an increase in assessed valuation of homes in our community.

The following are some of the highlights for the fiscal year 2014 - 2015 budget:

1. New Full Time Positions:
    a. Marketing Director – a new full time position to handle the District's promotions and publicity.
    b. Lead Custodian Position – a new full time position to assist in the maintenance of our new facilities
2. Salary Adjustments – A number of positions throughout the District have fallen significantly behind the salary comparables and will be adjusted over a three year period.
3. Capital Projects:
    a. Complete the repair of pathways throughout Pleasant Hill Park
    b. KIDSTOP floor replaced
    c. Installation of a roof catwalk, drinking fountain and ceiling mounted projector at the Community Center
    d. Scoreboard for gym for basketball and sports programs
    e. Purchase of new truck for Park Maintenance and 26 foot lift for Building Maintenance
    f. New Sign for Rodgers-Smith Park

The Strategic Business Plan Committee made up of Board Members and Staff has established both short term and long term goals for each division/department of the District. The committee has placed emphasis on revenue enhancement, reducing subsidy to programs, increased marketing efforts and monitoring expenditures to meet both the current and future financial challenges of the District.

I appreciate the time and efforts of both the Board of Directors and Staff in the completion and review of the Budget for fiscal year 2014 - 2015.

Bob Berggren
General Manager

Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane
Pleasant Hill, CA 94523
(925) 682-0896
(925) 682-1633 fax
pleasanthillrec.com

PLEASANT HILL RECREATION & PARK DISTRICT
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA
BOARD OF DIRECTORS

IN THE MATTER OF **RESOLUTION 2014-07-24**
ADOPTING THE 2014 -15 FINAL BUDGET

THE PLEASANT HILL RECREATION & PARK DISTRICT BOARD OF DIRECTORS DOES HEREBY RESOLVE THAT the following be adopted as the Final Budget for 2014 - 15.

EXPENDITURES	
Administration	$ 365,082
Recreation	4,356,122
Parks	1,228,334
Building Maintenance	388,390
Long Term Debt	256,000
TOTAL OPERATING EXPENSES	$6,593,928
Capital	279,000
TOTAL EXPENDITURES	$6,872,928
Unallocated Funds	$ 31,597

PASSED AND ADOPTED on July 24, 2014, by the following vote:

AYES: Bonato, Donaghu, Glover, Shess Sterrett
NOES:
ABSENT:

Sherry M. Sterrett
Sherry M. Sterrett, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on July 24, 2014.

Robert B. Berggren, Clerk of the Board

PLEASANT HILL RECREATION & PARK DISTRICT
BUDGET DESCRIPTIONS

Account	Description
10000	**General** Majority of the revenue is property taxes. This area also includes other government agencies, state and federal grant revenue, and interest earned.
11000	**Administration** Administrative support for recreation programs and parks under the supervision of Bob Berggren.
12100	**Recreation Administration** Administrative support for recreation programs under the supervision of Bob Berggren.
12200	**Senior Center** Senior programs and activities including Senior Trips under the supervision of Kendra Luke.
12300	**Winslow Center** Winslow Center facility under the supervision of Tina Young.
12310	**Community Center** Community Center facility under the supervision of Tina Young.
12330	**Rodgers Ranch** Rodgers Ranch facility under the supervision of Tina Young.
12400	**Adult, Cultural Activities and Summer School** Adult classes and activities, Summer School, and Adult Trips under the supervision of Tina Young & Lance Hurtado.
12500	**Athletics & Youth Sports** Adult sports programs & youth sports programs under supervision of Lance Hurtado.

Account	Description
12550	**Teens** Teen programs under supervision of Katrina Hunn.
12600	**Preschool & Youth** Preschool & youth programs under the supervision of Tina Young.
12650	**Special Events** Special Events under the supervision of Katrina Hunn
12700	**Child Care** KIDSTOP program at Gregory Gardens Elementary School under the supervision of Pam Lischeske.
12800	**Aquatics** Aquatic programs under the supervision of Korey Riley.
12900	**Communication** Promotional information including the Spare Time Spotlight and all communication information related to the District under the supervision of Tina Young.
13000	**Parks & Lighting & Landscape District #6** Maintenance of park facilities and open space under the supervision of Tom Bradley.
13500	**Building Maintenance** Maintenance of District facilities under the supervision of Carrie Miller.
14000	**Long Term Debt** Payments due for the purchase of Pleasant Oaks Park, Community Center Land, and major maintenance projects.
15000	**Capital Expenditures** Capital projects to be completed or major equipment purchases.

Pleasant Hill Recreation and Park District

Summary of Accounts

		Board Approved	Board Approved	Board Approved	Board Approved
		FY 2011/2012	FY 2012/2013	FY 2013/2014	FY 2014/2015
				Amended	
Revenue	**Account**				
General Fund/Non Recreation	10000	2,935,330	2,768,000	3,214,847	3,401,000
Recreation Administration	12100	2,500	2,500	3,000	3,500
Seniors	12200	240,000	394,650	525,381	518,000
Winslow Center	12300	38,000	38,000	32,000	32,000
Rodgers Ranch	12330	-	2,000	-	1,000
Community Center	12310	-	-	79,000	185,000
Adult, Cultural Arts, & Summer School	12400	177,000	192,000	165,000	168,000
Athletic & Youth Sports	12500	454,750	484,500	536,500	540,500
Teens	12550	62,000	86,000	156,000	160,000
Pre-school & Youth	12600	401,800	484,850	399,000	419,000
Special Events	12650			76,540	85,550
KIDSTOP	12700	312,000	320,000	263,000	315,000
Aquatics	12800	332,700	346,500	339,425	356,975
Communications	12900				
Landscape & Lighting Assessment Districts #1 - #6	41700	658,200	659,000	659,000	659,000
Fund Balance		9,530	8,460	60,000	60,000
Total		**5,623,810**	**5,786,460**	**6,508,693**	**6,904,525**
Expenditures					
Administration	11000	358,910	345,180	310,730	365,082
Recreation Administration	12100	323,230	320,990	386,390	406,234
Seniors	12200	459,840	712,540	835,243	852,386
Winslow Center	12300	47,520	55,960	49,385	52,122
Community Center	12310	465,810	167,370	322,600	501,285
School House	12320	2,440	3,300	2,450	2,800
Rodgers Ranch	12330	2,300	3,500	2,350	2,600
Adult, Cultural Arts, & Summer School	12400	195,390	158,880	131,264	141,470
Athletic & Youth Sports	12500	405,360	436,060	455,319	464,302
Teens	12550	135,730	202,330	254,214	281,240
Pre-school & Youth	12600	310,950	372,280	280,120	304,082
Special Events	12650			74,775	93,325
KIDSTOP	12700	236,660	240,470	263,550	276,400
Aquatics	12800	598,000	623,040	655,700	708,168
Communications	12900	179,730	212,810	222,720	269,710
Parks	13000	1,179,410	1,201,430	1,160,436	1,228,334
Building Maintenance	13500		299,470	321,855	388,390
Long Term Debt	14000	276,200	251,200	231,100	256,000
Capital	15000	233,850	83,000	445,000	279,000
Parks & Facilities Fund	81030	59,000			
Total		**5,470,330**	**5,689,810**	**6,405,201**	**6,872,930**
Unallocated Funds		**153,480**	**96,650**	**103,492**	**31,595**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
100	General Fund				
40100	Current Secured Tax	Taxes levied on property	2,347,500	2,446,647	2,620,000
40120	Current Unsecured Tax	Taxes levied on liens	120,000	105,220	120,000
40200	HOPTR	Home Owners Property Tax Relief	33,000	29,130	30,000
		Total Property Tax	**2,500,500**	**2,580,997**	**2,770,000**
41300	City of Pleasant Hill	Shared Senior Nutrition Program	14,000	14,000	15,000
41350	Redevelopment	City of PH & County Mandatory Pass-through Payments	210,000	250,000	200,000
41500	Federal Grants	No current Federal Grants			
41600	State Grants	State Park Bond			
41800	CCC Block Grant	CC Community Grant Program for the Care Manager Program at Senior Center & Mt Diablo Health Care Grant	21,350	11,350	20,000
41900	Interfund Transfers	Transfers between District Funds for Measure E Capital Projects			
		Total Other Governmental Agencies	**245,350**	**275,350**	**235,000**
42450	Project Funding	Projects completed utilizing other available monies including EBRPD WW Measure, Parkland Dedication, etc.	68,000	250,000	250,000
42500	Interest Earned	Fees & Charges invested in LAIF (Local Agency Investment Fund)	7,500	5,000	7,000
42555	Misc. Revenue	Revenue from miscellaneous & minor sources	4,000	4,000	5,000
42600	Insurance Dividends	Dividends received from CAPRI (Liability & Worker's Compensation) Programs	25,000	20,300	25,000
42700	Fundraising Activities	Wine, Women & Shoes	20,000	15,000	40,000
		Total Miscellaneous Revenue	**124,500**	**294,300**	**327,000**
49600	ADA	Registration surcharge ($1 class) & rental revenue (5%) for American with Disabilities Act improvements	21,000	25,700	28,000
49700	Registration Surcharge	Registration Fee	16,000	16,000	17,000
49750	Registration Surcharge- Facilities	$1 Registration Fee for Facility Fund	16,000	22,500	24,000
		Total	**53,000**	**64,200**	**69,000**
		TOTAL NON RECREATION REVENUE	**2,923,350**	**3,214,847**	**3,401,000**
REVENUE					
		TOTAL RECREATION REVENUE	**2,563,400**	**2,574,846**	**2,784,525**
		TOTAL NON RECREATION REVENUE	**2,923,350**	**3,214,847**	**3,401,000**
		TOTAL PARKS: LANDSCAPE & LIGHTING ASSESSMENT DISTRICT #6	**659,000**	**659,000**	**659,000**
		UNRESERVED FUND BALANCE	**10,000**	**60,000**	**60,000**
		TOTAL REVENUE	**6,155,750**	**6,508,693**	**6,904,525**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
11000	**Administration**				
50001	Salary General Manager	Salary divided among all divisions - 35% of allocation	45,512	49,930	54,930
50002	Salary Office Staff	FT Executive Secretary/Office Manager - salary divided among all divisions - 35% of allocation	21,000	21,200	23,320
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 35% of allocation	44,700	46,400	51,040
50010	Salary Fundraising Coordinator	PT Fundraising Campaign Coordinator	12,500	9,000	3,000
		Total Salaries	**123,712**	**126,530**	**132,290**
55150	Employer FICA/Medicare	Social Security & Medicare payments	8,590	8,650	9,515
55250	PERS - Employer Share	Public Employees Retirement System Program	14,970	15,270	16,797
55300	Health Coverage	Health Plans	31,680	32,000	35,200
55310	Delta Dental	Dental Plan	2,520	2,500	2,750
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	1,300	1,430
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,000	300	300
55400	Workers Compensation	Board & Administration Staff coverage through CAPRI	1,500	1,300	1,000
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**61,260**	**61,320**	**66,992**
60100	Board Compensation	Directors receive $100 per meeting, maximum $200/month	12,200	11,800	12,200
60200	Board Conference & Travel	Conference & Travel for Board Members to attend trainings & seminars	1,500	3,100	5,000
60300	Staff Conference & Travel	Conference & Travel for Admin. Staff such as CPRS, CARPD, CSDA	1,200	2,000	3,000
60350	Mileage	Reimbursement for travel expenses	4,600	4,480	4,600
60370	Staff Training	Seminars & Workshops	200	200	500
		Total Board Compensation, Training & Administrative Staff Training	**19,700**	**21,580**	**25,300**
65365	Telephone	Shared expense at Administration Office (50%)	2,400	2,150	2,200
		Total Utilities	**2,400**	**2,150**	**2,200**
70000	Professional Services	Annual audit, attorney fees, unemployment service	30,000	16,000	17,000
		Total Professional Services	**30,000**	**16,000**	**17,000**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Administration (Con't)				
73310	Elections	Election expenses for November Election of Board Members	-		25,000
73320	Insurance	Liability Insurance coverage (CAPRI)	27,600	24,000	29,000
73330	Legal Advertising	Budgets, bids, public notices	800	200	500
73335	Memberships	Memberships & subscriptions such as CSDA, CPRS, CARPD, LERN	8,200	8,200	9,000
73340	Administrative Fees	Active, Bank and County fees	56,700	42,500	48,000
		Total Administrative Expenses	**93,300**	**74,900**	**111,500**
75350	Postage	Stamps and rental of postage meter	3,000	2,450	2,800
75500	Office Supplies	Office supplies including paper, envelopes, printed forms, Purchase Orders, checks, receipts	5,000	5,800	7,000
		Total Supplies	**8,000**	**8,250**	**9,800**
		Total Administration Expenses	**338,372**	**310,730**	**365,082**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12100	**Recreation Administration**				
44100	**On-line Classes**	Revenue generated through On-line computer classes	3,700	3,000	3,500
		Total On-Line Revenue	**3,700**	**3,000**	**3,500**
EXPENDITURES					
12100	**Recreation Administration**				
50001	Salary General Manager	Salary divided among all divisions - 6% of allocation	8,200	8,540	9,394
50002	Salary Office Staff	FT Secretary/Office Manager - 6% of allocation	3,660	3,640	4,004
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 6% of allocation	7,760	7,960	8,756
50100	Salary Rental Coordinator	Position responsible for promoting and handling rentals for the Senior, Teen, Winslow & Community Centers	40,200	39,200	48,950
50110	Office Staff Full time	Administrative Assistant Position	49,113	49,500	52,000
50120	Office Staff Part time	PT Office staff, customer service staff	38,000	52,000	54,000
50190	PT Custodian	PT Custodial/Maintenance Staff	4,000	4,500	4,500
		Total Salaries	**150,933**	**165,340**	**181,604**
55150	Employer FICA/Medicare	Social Security & Medicare payments	8,433	10,500	11,550
55250	PERS - Employer Share	Public Employees Retirement System Program	14,713	15,600	17,160
55300	Health Coverage	Health Plans	31,400	20,500	22,550
55310	Delta Dental	Dental Plan	2,150	2,100	2,310
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	700	900	900
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,050	650	700
55400	Workers Compensation	Staff coverage through CAPRI	1,000	1,000	1,000
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**59,446**	**51,250**	**56,170**
60300	Staff Conference & Travel	Conference & Travel for Admin. Staff such as CPRS, CARPD, CSDA, LERN			
60350	Mileage	Reimbursement for travel expenses	200	500	600
60370	Staff Training	Seminars & Workshops	200	200	500
60380	Employee Service	Service Awards, Employee Functions	1,000	1,100	1,500
		Total Staff Training	**1,400**	**1,800**	**2,600**
65365	Telephone	Shared expense at Administration Office (40%)	1,100	750	800
		Total Utilities	**1,100**	**750**	**800**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Recreation Administration (Con't)				
70000	Professional Services	Annual audit, attorney fees, unemployment services	3,000	3,800	4,400
70005	Security Services	Security services for PH Park & other sites as needed			
		Total Professional Services	**3,000**	**3,800**	**4,400**
73320	Insurance	Liability Insurance coverage (CAPRI)	4,700	3,900	4,100
73335	Memberships	Memberships & subscriptions such as CPRS, LERN			
73340	Administrative Fees	Active, Bank and County fees	7,590	7,800	8,100
		Total Administrative Expenses	**12,290**	**11,700**	**12,200**
75350	Postage	Stamps and rental of postage meter	550	450	500
75504	Server at City Hall	Rental costs for servers and Internet fees at City of PH	24,000	24,000	24,000
75505	Computer Hardware	Workstations, routers, radios, & other computer networking equipment	6,000	16,200	20,200
75506	Computer Software	Server & computer software, accounting software, network software and all software support.	8,000	8,000	6,000
75507	Network Support	Network IT technicians, server and user support, Senior level technician support.	83,500	83,500	83,500
75509	Network Communication	DSL, network communication to servers, website fees, & marketing annual fees.	6,000	6,600	760
75510	Equipment Maintenance	Support services for copy machines and printer maintenance	6,000	7,500	7,500
75515	Supplies & Repairs	Custodial supplies, repairs, pest control & service contracts (HVAC)	4,000	3,500	4,000
75620	On-line Class Expense	Expenses related to on-line classes	2,200	2,000	2,000
75680	ADA Expenses	American with Disabilities Act Expenses, repairs and improvements			
		Total Repairs & Supplies	**140,250**	**151,750**	**148,460**
		TOTAL RECREATION ADMINISTRATION EXPENSES	**368,419**	**386,390**	**406,234**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12200	**Seniors**				
44100	Senior Classes	Revenue generated through classes & activities for Seniors	66,000	85,000	84,000
		Total Senior Classes	**66,000**	**85,000**	**84,000**
43700	Center Rentals	Rental of Senior Center Building	92,000	140,000	120,000
49200	Senior Programs	Educational and Social Programs	8,000	16,500	22,000
49250	Care Manager Funds	Revenue produced to pay for Senior Care Manager Program	19,000	15,000	20,000
49630	Senior Trips	Senior Trip Program	272,000	268,881	272,000
		Total Senior Revenue	**391,000**	**440,381**	**434,000**
		Total Seniors Revenue	**457,000**	**525,381**	**518,000**
EXPENDITURES					
12200	**Senior Center**				
50001	Salary General Manager	Salary divided among all divisions 6% of allocation	8,206	8,558	8,860
50002	Salary Office Staff	FT Secretary/Office Manager - 6% of allocation	3,620	3,635	3,750
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 6% of allocation	7,770	7,955	8,751
50100	Salary Supervisor	Recreation Supervisor II Salary	76,160	76,160	79,500
50120	Senior Center Program Staff	Recreation Supervisor	55,150	80,000	61,700
50125	Salary Care Manager	Care Manager Salary, CDBG partial funding	22,500	22,500	25,775
50126	Salary Nutrition	Senior Center programs, events	3,000	10,800	10,800
50127	Salary Senior Trips	Trip Coordinator - (20 hours per week)	24,980	-	25,000
50128	Salary Clerical	PT Center & Trip Office Staff	24,000	26,500	27,300
50130	Salary Classes	Classes & Activities - Instructors	20,000	22,500	22,500
50190	Sr Center Custodial/Bldg PT	PT Custodial Staff	108,000	112,000	102,250
		Total Salaries	**353,386**	**370,608**	**376,186**
55150	Employer FICA/Medicare	Social Security & Medicare payments	15,627	19,025	18,400
55250	PERS - Employer Share	Public Employees Retirement System Program	23,575	26,350	28,450
55300	Health Coverage	Health Plans	24,300	16,000	13,200
55310	Delta Dental	Dental Plan	3,400	2,900	2,650
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,600	1,400	1,350
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	4,500	3,700	3,600
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	11,500	12,500	11,100
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	500	1,000
		Total Benefits	**85,502**	**82,375**	**79,750**
60350	Mileage	Reimbursement for travel expenses	400	250	400
60370	Staff Training	Seminars & Workshops	1,000	1,000	1,000
		Total Staff Training & Mileage	**1,400**	**1,250**	**1,400**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Senior Center (Con't)				
65365	Telephone	Monthly Service	2,450	2,450	3,000
65701	Electricity	Monthly Service	34,000	43,500	43,200
65705	Gas	Monthly Service	17,000	11,800	12,500
65720	Disposal Fees	Weekly Service	7,450	7,100	7,450
		Total Utilities	**60,900**	**64,850**	**66,150**
70000	Professional Services	Annual audit, attorney fees, unemployment service	5,000	2,600	2,700
		Total Professional Services	**5,000**	**2,600**	**2,700**
73320	Insurance	Liability Insurance coverage (CAPRI)	4,700	4,900	5,200
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	450	450	500
73340	Administrative Fees	Active, Bank and County fees	10,800	8,300	9,000
		Total Administrative Expenses	**15,950**	**13,650**	**14,700**
75250	Care Manager Expenses	Senior Care Manager Program, expenses for Laugh, Love & Learn	2,500	1,300	2,500
75350	Postage	Stamps and rental of postage meter			
75500	Office Supplies	Office Supplies	1,500	1,500	1,200
75515	SC Services & Supplies	Supplies & minor repairs including alarm, HVAC, pest control	40,000	40,000	42,000
75540	Repairs and Supplies	Senior Club expenses to be reimbursed			
	Contract Classes	Contracted instructors for classes/activities			25,300
75620	Senior Program Supplies	Program supplies	16,680	32,650	8,500
75625	Senior Publicity	Promotional & advertisements for Senior Programs	500	200	1,000
75630	Senior Trip Expenses	Senior Trip Program	231,000	224,260	231,000
		Total Repairs & Supplies	**292,180**	**299,910**	**311,500**
		TOTAL SENIOR PROGRAM EXPENDITURES	**814,318**	**835,243**	**852,386**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12300	**Winslow Center Rental**				
43300	Winslow Center	Rental of Winslow Center Facility & Property	29,000	32,000	32,000
		Total Winslow Center Revenue	**29,000**	**32,000**	**32,000**
EXPENDITURES					
12300	**Winslow Center**				
50001	Salary General Manager	Salary divided among all divisions - 1% of allocation	1,440	1,440	1,525
50002	Salary Office Staff	FT Secretary/Office Manager - 1% of allocation	688	600	650
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 1% of allocation	1,315	1,315	1,447
50190	Custodial Part Time	PT Custodial staff	16,548	13,500	14,000
		Total Salaries	**19,991**	**16,855**	**17,622**
55150	Employer FICA/Medicare	Social Security & Medicare payments	504	650	800
55250	PERS - Employer Share	Public Employees Retirement System Program	465	600	700
55300	Health Coverage	Health Plans	700	825	900
55310	Delta Dental	Dental Plan	100	100	100
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	30	50	50
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	440	265	400
55400	Workers Compensation	Staff coverage through CAPRI	1,200	700	800
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**3,439**	**3,190**	**3,750**
60370	Staff Training	Seminars & Workshops	100	100	300
		Total Staff Training	**100**	**100**	**300**
65365	Telephone	Monthly Service	2,900	3,800	3,900
65701	Electricity	Monthly Service	8,000	7,000	7,500
65705	Gas	Monthly Service	1,000	500	800
65720	Disposal Fees	Weekly Service	2,600	2,600	2,700
		Total Utilities	**14,500**	**13,900**	**14,900**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Winslow Center (Con't)				
70000	Professional Services	Annual audit, attorney fees, unemployment service	700	500	700
		Total Professional Services	**700**	**500**	**700**
73320	Insurance	Liability Insurance coverage (CAPRI)	800	800	900
73340	Administrative Fees	Active, Bank and County fees	1,000	1,400	1,600
		Total Administrative Expenses	**1,800**	**2,200**	**2,500**
75350	Postage	Stamps and rental of postage meter		140	150
75515	Services and Supplies	Minor repairs, supplies, & service contracts	7,000	7,800	8,000
75625	Center Publicity	Promotional & informational material for Winslow Center	500	300	500
75750	Major Repairs	Repairs to wood siding window frames and doors per Wood Technologist Report, exterior painting	1,000	4,500	4,000
		Total Repairs & Supplies	**8,500**	**12,740**	**12,650**
		TOTAL WINSLOW CENTER EXPENDITURES	**48,930**	**49,385**	**52,122**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12310	**Center Rental**				
43700	Community Center	Rental of Community Center facility for weddings, dinner/dances, meetings & events	132,000	79,000	185,000
		Total Community Center Revenue	**132,000**	**79,000**	**185,000**
EXPENDITURES					
12310	**Community Center**				
50001	Salary General Manager	Salary divided among all divisions - 7% of allocation	9,507	9,600	9,800
50002	Salary Office Staff	FT Secretary/Office Manager - 7% of allocation	4,200	4,200	4,400
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 7% of allocation	9,040	9,100	10,010
50100	Salary Director	Recreation Superintendent	79,900	80,900	89,000
50110	Salary CC Office Staff	Administrative support for Community Center	20,450	-	
50120	Community Center Staff	PT Office Staff, Customer Service, Receptionists, Admin. Ass't	17,310	10,500	44,000
50190	Custodial Part Time	PT Custodial/Maintenance staff	50,000	62,500	102,250
		Total Salaries	**190,407**	**176,800**	**259,460**
55150	Employer FICA/Medicare	Social Security & Medicare payments	10,580	10,000	12,300
55250	PERS - Employer Share	Public Employees Retirement System Program	16,637	15,000	19,125
55300	Health Coverage	Health Plans	31,800	30,000	31,650
55310	Delta Dental	Dental Plan	3,200	3,100	3,500
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	1,000	1,200
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,250	1,400	2,400
55400	Workers Compensation	Staff coverage through CAPRI	1,750	1,750	2,000
55450	Unemployment Insurance	Based on actual unemployment claims	2,000	2,000	6,000
		Total Benefits	**68,217**	**64,250**	**78,175**
60350	Mileage	Reimbursement for travel expenses	500	500	550
60370	Staff Training	Seminars & Workshops	800	1,600	2000
		Total Staff Training	**1,300**	**2,100**	**2,550**
65365	Telephone	Monthly Service	1,750	1,550	2,400
65701	Electricity	Monthly Service	18,000	15,000	30,000
65705	Gas	Monthly Service	10,500	6,000	18,000

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Community Center (Con't)				
65720	Disposal Fees	Weekly Service	3,200	3,300	8,800
65730	Universal Waste Fees	Fees for all District Facilities to dispose of batteries, ballasts, fluorescent lamps, etc.	600	600	600
		Total Utilities	**34,050**	**26,450**	**59,800**
70000	Professional Services	Annual audit, attorney fees, unemployment service	4,400	3,000	5,000
		Total Professional Services	**4,400**	**3,000**	**5,000**
73320	Insurance	Liability Insurance coverage (CAPRI)	5,500	4,000	5,500
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	800	500	700
73340	Administrative Fees	Active, Bank and County fees	6,350	10,000	11,500
		Total Administrative Expenses	**12,650**	**14,500**	**17,700**
75350	Postage	Stamps and rental of postage meter	500	500	600
75500	Office Supplies	Paper, envelopes, forms, office supplies, & equipment contracts	3,000	5,000	12,000
75515	Services and Supplies	Minor repairs, replacement parts, supplies, service contracts for HVAC, fire	28,000	28,000	58,000
		extinguishers, pest control, etc.			
75625	Center Publicity	Promotional & informational material for Community Center	2,000	2,000	4,000
75750	Major Repairs	Major Repairs	3,000	-	4,000
		Total Repairs & Supplies	**36,500**	**35,500**	**78,600**
		TOTAL COMMUNITY CENTER EXPENDITURES	**347,524**	**322,600**	**501,285**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
123200	**School House**				
65365	Telephone	Monthly Service		300	300
65701	Electricity	Monthly Service	300	600	700
65705	Gas	Monthly Service	700	150	200
65720	Disposal Fees	Monthly Service			
75515	Services & Supplies	Minor repairs and supplies, service contracts, alarm service	1,600	1,400	1,600
75750	Major Repairs				
		TOTAL SCHOOL HOUSE EXPENDITURES	**2,600**	**2,450**	**2,800**
REVENUE					
12330	**Rodgers Ranch**				
45100	Rodgers Ranch Activities	Classes and activities			
43700	Rodgers Ranch Rental	Rental of Rodgers Ranch Facility & Property - Picnic rentals	2,000		1,000
		Total Rodgers Ranch Revenue	**2,000**	**0**	**1,000**
EXPENDITURES					
12330	**Rodgers Ranch**				
65701	Gas & Electricity	Monthly Service	500	250	300
65705	Water	Monthly Service	800	1,500	1,700
65720	Disposal Fees	Monthly Service	200		
75515	Services & Supplies	Minor repairs and supplies, service contracts, alarm service	1,000	600	600
75750	Major Repairs				
		Total Rodgers Ranch Expenditures	**2,500**	**2,350**	**2,600**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12400	**Adult, Cultural Arts, & Summer School**				
44100	Adult Classes	Recreational and Enrichment Classes & Activities for adults	116,000	114,000	116,000
44200	Summer School	1st - 8th grade Summer Recreation Program	66,000	51,000	52,000
44300	Arts Commission	Revenue generated through programs for the Arts			
		Total Adult Activities Revenue	**182,000**	**165,000**	**168,000**
12400	**Adult, Cultural Arts, & Summer School**				
50001	Salary General Manager	Salary divided among all divisions - 5% of allocation	6,730	6,730	7,403
50002	Salary Office Staff	FT Secretary/Office Manager - 5% of allocation	3,020	3,020	3,322
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 5% of allocation	6,310	6,310	6,941
50150	Salaries Program	PT Instructors, teachers, and staff	37,740	35,500	37,000
50160	Salaries Summer School	PT Instructors & staff for Recreation Summer School	25,089	21,500	22,000
		Total Salaries	**78,889**	**73,060**	**76,666**
55150	Employer FICA/Medicare	Social Security & Medicare payments	2,215	2,215	2215
55250	PERS - Employer Share	Public Employees Retirement System Program	2,339	2,339	2339
55300	Health Coverage	Health Plans	3,900	3,900	3900
55310	Delta Dental	Dental Plan	1,000	1,000	1000
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	200	200	200
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,650	1,650	1650
55400	Workers Compensation	Staff coverage through CAPRI	1,550	1,550	1550
55450	Unemployment Insurance	Based on actual unemployment claims	1,200	1,200	1200
		Total Benefits	**14,054**	**14,054**	**14,054**
60350	Mileage	Reimbursement for travel expenses	100	200	250
60370	Staff Training	Seminars & Workshops	400	2,000	2500
		Total Staff Training	**500**	**2,200**	**2,750**
65365	Telephone	Monthly Service	200	200	200
		Total Utilities	**200**	**200**	**200**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Adult & Summer School (Con't)				
70000	Professional Services	Annual audit, attorney fees, unemployment service	3,000	3,000	3,200
		Total Professional Services	**3,000**	**3,000**	**3,200**
73320	Insurance	Liability Insurance coverage (CAPRI)	3,950	3,950	4,200
73340	Administrative Fees	Active, Bank and County fees	5,000	5,000	5,500
73410	Use of Premises	Rental of School facilities for Summer Recreation School	17,000	13,000	15,000
		Total Administrative Expenses	**25,950**	**21,950**	**24,700**
75350	Postage	Direct costs of mailing for promotion	600	200	400
75620	Program Supplies	Supplies for programs	9,000	8,000	9,000
75625	Publicity	Promotional expenses for Recreation Summer School	1,500	1,600	2,500
75660	Summer School Supplies	Supplies for Recreation Summer School	8,000	7,000	8,000
		Total Repairs & Supplies	**19,100**	**16,800**	**19,900**
		TOTAL ADULT, CULTURAL ARTS & SUMMER SCHOOL EXPENDITURES	**141,693**	**131,264**	**141,470**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12500	**Athletics & Youth Sports**				
45050	Youth Sports	Elementary & Middle School Sports Programs including flag football & basketball	20,000	31,000	28,000
45150	Recreation General	Adult sports league fees for soccer, volleyball, bocce, Kidz Love Soccer, flag football, & kickball	122,000	132,000	135,000
45200	Softball	Adult softball seasons	149,000	150,000	148,000
45250	Basketball	5 on 5 and 3 on 3 Basketball Seasons	67,000	64,000	66,000
45300	Drop-In Sports	Basketball, Volleyball, & Badminton Programs	20,000	16,000	18,500
45350	Recreation Facility Use	Park rentals, picnic kits, courts, & field rentals	45,000	57,000	58,500
45360	Athletic/Teen Field Use Fees	Use of fields by Soccer and Baseball Associations	70,000	68,000	68,000
45500	Athletics & Fitness	Tennis, golf, & bowling classes	15,000	18,000	18,000
45600	Bus Rental	Utilization of bus for District programs	500	500	500
		Total Athletics & Youth Revenue	**508,500**	**536,500**	**540,500**
EXPENDITURES					
12500	**Athletics & Youth Sports**				
50001	Salary General Manager	Salary divided among all divisions - 9% of allocation	12,300	12,300	13,530
50002	Salary Office Staff	FT Secretary/Office Manager - 9 % of allocation	5,470	5,470	6,017
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 9 % of allocation	11,550	11,550	12,705
50010	Salary Supervisors	Recreation Supervisor II	76,470	77,025	80,000
50015	Rec Supervisor/Coordinator	Salary Sports Coordinator	37,230	35,200	38,000
50050	Salary Youth Sports	Elementary & Middle School Sports Program	3,200	2,800	3,000
50200	Salary Adult Sports	Basketball & Soccer Officials, League Coordinators, Site Coordinators & Scorekeepers	35,500	32,500	34,000
50300	Salaries Drop-In	Drop-in Basketball, Volleyball, Badminton	2,100	1,700	2,000
50500	Salaries Athletics	Tennis & bowling instruction	9,000	12,000	13,000
		Total Salaries	**192,820**	**190,545**	**202,252**
55150	Employer FICA/Medicare	Social Security & Medicare payments	11,883	11,883	12,000
55250	PERS - Employer Share	Public Employees Retirement System Program	19,341	19,341	19,250
55300	Health Coverage	Health Plans	35,200	35,200	35,200
55310	Delta Dental	Dental Plan	4,000	4,000	4,000
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,200	1,200	1,200
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,250	1,250	1,250
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	2,800	2,800	2,800
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	1,000	1,000
		Total Benefits	**76,674**	**76,674**	**76,700**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Athletics & Youth Sports (Con't)				
60350	Mileage	Reimbursement for travel expenses	750	1,100	1,000
60370	Staff Training	Seminars & Workshops (CPRS & other Workshops & Trainings)	400	2,000	500
		Total Staff Training	**1,150**	**3,100**	**1,500**
65365	Telephone	Monthly Service for sports phone and cell phones	2,000	2,000	2,000
		Total Utilities	**2,000**	**2,000**	**2,000**
70000	Professional Services	Annual audit, attorney fees, unemployment service	5,000	5,000	5,000
		Total Professional Services	**5,000**	**5,000**	**5,000**
73320	Insurance	Liability Insurance coverage (CAPRI)	7,100	7,100	7,500
73335	Memberships	Memberships & subscriptions for CPRS, SANCRA, USTA	250	250	250
73340	Administrative Fees	Active, Bank and County fees	9,100	9,100	9,100
73410	Use of Premises	Rental of School facilities (PHEC Gym & school gyms) for recreation programs	37,000	32,000	35,000
		Total Administrative Expenses	**53,450**	**48,450**	**51,850**
75050	Youth Sports Supplies	Equipment for youth sports programs	5,500	9,000	6,000
75350	Postage	Direct costs of mailing information	1,200	800	1,000
75620	Rec. General Supplies	Sports equipment, athletic & picnic supplies, & Kidz Love Soccer Contract	50,000	60,000	60,000
75622	Contract Officials	Contract for Flag football, Kickball, Softball Officials	52,000	53,000	53,000
75625	Publicity	Direct costs of promotion and informational material	1,000	1,000	1,000
75628	Bus Expenses	Maintenance & repair of District bus & van	3,000	5,000	3,000
75670	Athletic Supplies	Contracts & Supplies for athletic programs including golf, tennis, bowling	200	750	1,000
		Total Repairs & Supplies	**112,900**	**129,550**	**125,000**
		TOTAL ATHLETICS & YOUTH EXPENDITURES	**443,994**	**455,319**	**464,302**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12550	**Teens**				
43700	Teen Center Rentals	Rental of the Teen Center	22,500	40,000	42,000
45100	Teen Activities	All Teen activities, classes, excursions, camps, after-school program	87,000	96,000	97,500
45200	Snack Shack	Snack Shack Concession	6,800	15,000	15,500
45450	Teen Special Events	All Teen events	5,200	5,000	5,000
		Total Teens Revenue	**121,500**	**156,000**	**160,000**
EXPENDITURES					
12550	**Teen Center**				
50001	Salary General Manager	Salary divided among all divisions - 2% of allocation	2,811	2,800	3,080
50002	Salary Office Staff	FT Secretary/Office Manager - 2% of allocation	1,265	1,200	1,320
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 2% of allocation	2,640	2,650	2,915
50015	Salary Supervisor	Teen Recreation Supervisor	62,150	63,000	67,925
50120	Salary Teen Center Staff	All Teen Classes, Activities, and Excursions	56,100	49,000	58,000
50190	Teen Center Custodial/Bldg PT	PT Custodial Staff	10,236	15,500	18,050
50195	Teen Center Building Attendant	PT Building Attendant Staff	6,200	5,800	6,200
		Total Salaries	**141,402**	**139,950**	**157,490**
55150	Employer FICA/Medicare	Social Security & Medicare payments	6,470	6,470	9,700
55250	PERS - Employer Share	Public Employees Retirement System Program	9,349	9,349	11,850
55300	Health Coverage	Health Plans	15,750	13,800	13,800
55310	Delta Dental	Dental Plan	1,800	1,700	1,700
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	600	650	750
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,800	1,800	1,600
55400	Workers Compensation	Staff coverage through CAPRI	1,700	2,600	2,700
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**37,469**	**36,369**	**42,100**
60350	Mileage	Reimbursement for travel expenses	500	300	300
60370	Staff Training	Seminars & Workshops	1,000	1,400	1,000
		Total Staff Training	**1,500**	**1,700**	**1,300**
65365	Telephone	Monthly Service & cell phone	1,500	1,250	1,300
65701	Electricity	Monthly Service	8,000	12,500	13,000
65705	Gas	Monthly Service	3,400	2,600	2,800

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Teen Center (Con't)				
65720	Disposal Fees	Shared by Admin Office, Aquatic Center, & Teen Center	1,560	1,580	1,600
		Total Utilities	**14,460**	**17,930**	**18,700**
70000	Professional Services	Annual audit, attorney fees, unemployment service	1,500	1,500	1,500
		Total Professional Services	**1,500**	**1,500**	**1,500**
73320	Insurance	Liability Insurance coverage (CAPRI)	1,500	1,500	1,500
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	300	165	200
73340	Administrative Fees	Active, Bank and County fees	2,300	2,500	2,500
		Total Administrative Expenses	**4,100**	**4,165**	**4,200**
75350	Postage	Stamps and rental of postage meter	300	150	200
75500	Office Supplies	Paper, envelopes, forms, office supplies, & equipment contracts	750	750	800
75515	Services and Supplies	Minor repairs, supplies, service contracts for HVAC, fire extinguishers, pest control	10,000	15,000	12,000
75620	Snack Shack Supplies	Supplies for Snack Shack	3,200	8,000	8,400
75625	Teen Center Publicity	Promotional & informational material for Teen programs	800	800	2,500
75626	Teen Supplies	Supplies for all Teen Classes, Activities, & Excursions	25,500	26,000	30,000
75630	Teen Special Event expenses	Expenses associated with Teen special events	1,700	1,700	1,800
75627	Teen Website	Expenses for operation of website	500	200	250
75750	Major Repairs	Imminent repairs only			
		Total Repairs & Supplies	**42,750**	**52,600**	**55,950**
		TOTAL TEEN CENTER EXPENDITURES	**243,181**	**254,214**	**281,240**

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Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12600	**Preschool & Youth**				
46100	Elementary	Youth programs and activities for Elementary school age	33,000	33,000	36000
46150	Special Events	Family & Special Events		-	
46155	Holiday Festival	December Holiday Festival, sponsors, rental space	-	-	0
46160	Blues & Brews Festival	Revenue generated from ticket sales, sponsors, booth space, etc.		-	0
46250	Preschool Classes	Classes and activities for ages 0-6 years.	72,000	72,000	79,000
46260	Priority Preschool	Priority Preschool Classes & activities(Sept - June)	292,000	294,000	304,000
		Total Pre-school, Youth, & Special Events Revenue	**397,000**	**399,000**	**419,000**
EXPENDITURES					
12600	**Preschool & Youth**				
50001	Salary General Manager	Salary divided among all divisions - 3.5% of allocation(2013-14)	4,590	5,000	5,500
50002	Salary Office Staff	FT Secretary/Office Manager - 3.5% of allocation(2013-14)	2,120	2,120	2,332
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 3.5% of allocation(2013-14)	4,490	4,500	4,950
50050	Salary Supervisor	Recreation Supervisor I 50% of three quarters time	26,520	25,500	28,000
50100	Salary Elementary Program	Summer and school year programs	2,040	5,000	5,500
50150	Salary Special Events	10% of Teen Supervisor & staff for special events/family events		-	-
50250	Salaries Preschool	Pre-school staff for classes & activities	25,500	25,000	30,000
50260	Salaries Priority PS	Staff for Priority Preschool classes	120,425	119,000	127,000
		Total Salaries	**185,685**	**186,120**	**203,282**
55150	Employer FICA/Medicare	Social Security & Medicare payments	11,524	11,000	13,000
55250	PERS - Employer Share	Public Employees Retirement System Program	18,828	17,000	19,000
55300	Health Coverage	Health Plans	6,000	3,000	6,000
55310	Delta Dental	Dental Plan	1,500	1,300	1,500
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	500	500	600
55370	501 A Plan	FICA Alternative Plan for Part Time Employees	1,300	1,300	1,400
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	3,000	2,000	3,000
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	500	1,000
		Total Benefits	**43,652**	**36,600**	**45,500**
60350	Mileage	Reimbursement for travel expenses	200	100	300
60370	Staff Training	Seminars & Workshops	450	400	700
		Total Mileage & Staff Training	**650**	**500**	**1,000**
70000	Professional Services	Annual audit, attorney fees, unemployment service	3,000	1,300	2,000
		Total Professional Services	**3,000**	**1,300**	**2,000**

Pleasant Hill Recreation and Park District

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Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Preschool & Youth (Con't)				
73320	Insurance	Liability Insurance coverage (CAPRI)	2,700	2,400	2700
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	300	300	300
73340	Administrative Fees	Active, Bank and County fees	6,400	5,000	5,800
73410	Use of Premises	Rental of School facilities for recreation programs & Gregory Gardens Elementary	12,000	11,500	
		Total Administrative Expenses	**21,400**	**19,200**	**8,800**
75100	Elementary Supplies	Program supplies and equipment, contract instructor payments	18,000	15,000	16,000
75150	Special Event Supplies	Supplies and equipment for Special/ Family Events and Special Rec. Dances		-	0
75155	Holiday Festival Supplies	Annual December Festival supplies		-	0
75160	Blues & Brews Festival	Expenses for the Blues & Brews		-	0
75225	License fees	Fingerprinting, staff physicals, fire inspections	300	200	300
75250	Preschool Supplies	Lab fees, supplies, & equipment	8,200	10,500	12,000
75260	Priority PS Supplies	Lab fees, supplies, & equipment	8,700	8,700	10,000
75350	Postage	Stamps & rental of postage meter	700	500	700
75520	Site Prep	Upgrades to Winslow Center New Building & Playground	2,000	1,000	2,000
75625	Publicity	Promotional and informational materials	500	500	2,500
		Total Repairs & Supplies	**38,400**	**36,400**	**43,500**
		TOTAL PRESCHOOL & YOUTH EXPENDITURES	**292,787**	**280,120**	**304,082**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12650	**Special Events**				
46150	Special Events	Family & Special Events	34,500	31,000	32,550
46155	Holiday Festival	December Holiday Festival, sponsors, rental space	400	540	3,000
46160	Blues & Brews Festival	Revenue generated from ticket sales, sponsors, booth space, etc.	45,000	45,000	50,000
		Total Special Events Revenue	**79,900**	**76,540**	**85,550**
EXPENDITURES					
12650	**Special Events**	NEW Account starting 2013/14			
50001	Salary General Manager	Salary divided among all divisions - 1.5% of allocation	2,050	2,140	2,354
50002	Salary Office Staff	FT Secretary/Office Manager - 1.5% of allocation	950	900	990
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 1.5% of allocation	1,900	2,005	2,206
50050	Salary Supervisor	Recreation Supervisor I 10%	6,863	6,800	8,500
50150	Salary Special Events	Staff for special events/family events	2,400	1,900	2,400
		Total Salaries	**14,163**	**13,745**	**16,450**
55150	Employer FICA/Medicare	Social Security & Medicare payments	944	900	950
55250	PERS - Employer Share	Public Employees Retirement System Program	1,580	1,550	1,600
55300	Health Coverage	Health Plans	400	2,700	3,000
55310	Delta Dental	Dental Plan	50	270	280
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	50	90	95
55370	501 A Plan	FICA Alternative Plan for Part Time Employees	120	80	85
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	300	155	165
55450	Unemployment Insurance	Based on actual unemployment claims	200	-	-
		Total Benefits	**3,644**	**5,745**	**6,175**
60350	Mileage	Reimbursement for travel expenses	-		
60370	Staff Training	Seminars & Workshops	-		
		Total Mileage & Staff Training	**0**	**0**	**-**
70000	Professional Services	Annual audit, attorney fees, unemployment service	500		
		Total Professional Services	**500**	**0**	**-**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
12650	**Special Events**				
73320	Insurance	Liability Insurance coverage (CAPRI)	1,200		
73340	Administrative Fees	Active, Bank and County fees	600		
		Total Administrative Expenses	**1,800**	**0**	-
75150	Special Event Supplies	Supplies and equipment for Special/ Family Events and Special Rec. Dances	19,000	19,000	20,000
75155	Holiday Festival Supplies	Annual December Festival supplies	400	335	4,000
75160	Blues & Brews Festival	Expenses for the Blues & Brews	34,000	35,500	43,000
75350	Postage	Stamps & rental of postage meter	200	100	200
75625	Publicity	Promotional and informational materials	500	350	3,500
		Total Repairs & Supplies	**54,100**	**55,285**	**70,700**
		TOTAL SPECIAL EVENTS EXPENDITURES	**74,207**	**74,775**	**93,325**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12700	**Child Care**				
47100	Child Care	KIDSTOP Program held at Gregory Gardens Elementary	320,000	263,000	315,000
		Total Child Care Revenue	**320,000**	**263,000**	**315,000**
EXPENDITURES					
12700	**Child Care**				
50001	Salary General Manager	Salary divided among all divisions - 3% of allocation	4,120	3,900	4,290
50002	Salary Office Staff	FT Secretary/Office Manager - 3% of allocation	1,860	1,700	1,870
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 3% of allocation	3,846	3,900	4,290
50100	Director	Director Position	61,800	63,500	60,000
50110	Childcare Staff FT	Recreation Supervisor I - 50% of salary	24,200	25,000	26,250
50120	Childcare Staff PT	PT Childcare Staff	70,000	70,000	75,000
50190	Custodial Part Time	Custodial staff	6,500	6,700	8,000
		Total Salaries	**172,326**	**174,700**	**179,700**
55150	Employer FICA/Medicare	Social Security & Medicare payments	10,209	10,600	10,800
55250	PERS - Employer Share	Public Employees Retirement System Program	15,306	18,500	19,950
55300	Health Coverage	Health Plans	10,200	14,500	15,300
55310	Delta Dental	Dental Plan	2,200	2,100	2,200
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	1,000	1,000
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,650	1,400	1,500
55400	Workers Compensation	Staff coverage through CAPRI	3,150	2,200	3,000
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	500	1,000
		Total Benefits	**44,715**	**50,800**	**54,750**
60350	Mileage	Reimbursement for travel expenses	300	400	400
60370	Staff Training	Seminars & Workshops	300	300	300
		Total Staff Training	**600**	**700**	**700**
65365	Telephone	Monthly Service	1,300	1,200	1,200
65700	Combined Utilities	Monthly Service Gas and Electricity billed by MDUSD	1,000	900	1,000
		Total Utilities	**2,300**	**2,100**	**2,200**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Child Care (Con't)				
70000	Professional Services	Annual audit, attorney fees, unemployment service	1,700	1,200	1,700
		Total Professional Services	**1,700**	**1,200**	**1,700**
73320	Insurance	Liability Insurance coverage (CAPRI)	2,400	2,400	2,400
73335	Memberships	Memberships & subscriptions such as CSAC, CPRS, LERN	200	150	400
73340	Administrative Fees	Active, Bank and County fees	3,500	4,500	5,200
		Total Administrative Expenses	**6,100**	**7,050**	**8,000**
75515	Services and Supplies	Minor repairs, custodial supplies, alarm	2,500	3,000	3,000
75225	Licensing Fees	Licensing fees, fire inspections, fingerprinting, staff physicals	1,200	1,200	1,200
75250	KIDSTOP Supplies	Equipment & Program Supplies	24,000	22,000	24,000
75350	Postage	Direct mailing costs for program	450	400	450
75625	KIDSTOP Publicity	Monthly Enrollment Forms, employment advertisements, & promotional items	500	400	700
		Total Repairs & Supplies	**28,650**	**27,000**	**29,350**
		TOTAL CHILD CARE EXPENDITURES	**256,391**	**263,550**	**276,400**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
12800	**Aquatics**				
48000	Aquatic Classes	Diving, Lifeguard, Junior Guard, Water Polo, Synchro, Water Walk Classes, and Zumba	26,800	23,450	25,000
48100	Water Exercise Classes	Water Aerobics, Water Blast	24,000	25,000	26,250
48200	Dolfin Swim Team	Recreation Swim Team	62,000	62,000	65,000
48300	Pool Rental	Rental of pools, including pool picnics	19,000	25,000	26,250
48400	Recreational Swim	Public swimming, includes swim passes and concessions	25,500	28,500	29,925
48500	Swim Instruction	Group, semi-private, & private swim instruction	114,000	109,000	114,000
48600	Family Swim Pass	Seasonal Family Passes	1,000	2,500	2,500
48700	Swim for Fitness	Adult Swim Program	18,500	15,025	16,500
48800	PH Swim Club	Fall Swim Program	11,000	17,950	19,000
48900	Clinics	High School Pre-season, Spring Clinics, Competitive Stroke & Triathlon	29,000	31,000	32,550
		Total Aquatics Revenue	**330,800**	**339,425**	**356,975**
12800	**Aquatics**				
50001	Salary General Manager	Salary divided among all divisions - 7% of allocation	9,580	9,700	10,670
50002	Salary Office Staff	FT Secretary/Office Manager - 7% of allocation	4,200	4,260	4,686
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 7% of allocation	9,005	9,240	10,164
50100	Aquatics Supervisor	Recreation Supervisor II	76,500	77,000	81,700
50186	Salary Pool Full Time Staff	1 FT Staff - Pool Maintenance	57,100	57,000	63,300
50187	Salary Custodial Maint	Locker rooms, general clean-up	3,750	3,500	3,800
50188	Salary Aquatic Coordinator	Day-to-day Pool Supervision	62,200	63,700	68,900
50190	Salary Rec. Specialist	Pool Maintenance - Part-Time	6,500	4,500	6,500
50370	Salary Staff Training	In-House Staff Training	8,800	8,500	9,000
50481	Salary Water Exercise	Water Aerobics Classes	14,300	14,900	15,000
50482	Salary Dolfins	Coaching Staff	35,200	38,000	39,000
50483	Salary Pool Cashier	Cashiers at PH Aquatic Park	3,600	3,500	3,800
50484	Salary Life Guard	Life Guard and Head Guard Staff	54,022	55,300	58,000
50485	Salary Instructor	Instructors for Learn to Swim Program	38,500	38,500	40,000
50486	Salary Pool Manager	Lesson Managers	8,900	8,300	8,900
50488	Salary PH Swim Club	Fall Swim Program Coaching Staff	4,000	6,310	7,000
50489	Salary Clinics	High School pre-season, Spring Clinics, & Comp Stroke Clinics	8,750	9,700	10,500
50490	Salary Aquatic Classes	Diving, Lifeguarding, Junior Guard, Water Polo, Water Walk & Zumba	26,000	24,000	26,000
		Total Salaries	**430,907**	**435,910**	**466,920**
55150	Employer FICA/Medicare	Social Security & Medicare payments	20,170	19,850	20,170
55250	PERS - Employer Share	Public Employees Retirement System Program	29,661	29,100	35,600
55300	Health Coverage	Health Plans	29,000	26,000	29,000
55310	Delta Dental	Dental Plan	5,900	5,600	5,900
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,950	1,900	1,950
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	5,200	5,375	5,688
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	9,850	9,850	10,500
55450	Unemployment Insurance	Based on actual unemployment claims	750	250	750
		Total Benefits	**102,481**	**97,925**	**109,558**

Pleasant Hill Recreation and Park District

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Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Aquatics (Con't)				
60350	Mileage	Reimbursement for travel expenses	850	1,050	850
60370	Staff Training	Seminars, Workshops, Certification Classes, & LG and Jr Guard Competition	1,700	1,600	1,850
		Total Staff Training	**2,550**	**2,650**	**2,700**
65365	Telephone	Shared with Administrative Office (10%), Aquatic Park & Ed Center Phones	2,500	3,430	3,500
65701	Electricity	Electricity for Park Pool (common meter with Admin. Office - 50%)	15,000	13,000	15,000
65705	Gas	Gas service for Park Pool (common meter with Admin Office - 90%)	8,500	7,500	8,500
65720	Disposal Fees	Disposal fees for shared dumpster with Teen Center & Admin Office	1,580	1,580	1,590
		Total Utilities	**27,580**	**25,510**	**28,590**
70000	Professional Services	Annual audit, attorney fees, unemployment service	3,600	3,600	3,600
		Total Professional Services	**3,600**	**3,600**	**3,600**
73320	Insurance	Liability Insurance coverage (CAPRI)	5,500	5,500	5,500
73335	Memberships	Memberships & subscriptions such as CPRS, LERN, NRPA, ASCA, PPOA	630	635	600
73340	Administrative Fees	Active, Bank and County fees	8,900	8,900	8,900
73410	Use of Premises	Rental of School facilities & custodial fees for use of school pools	1,000	1,000	1,000
		Total Administrative Expenses	**16,030**	**16,035**	**16,000**
75350	Postage	Direct mailing costs & rental of postage meter	900	900	900
75380	Uniforms	Staff uniforms	1,800	1,800	2,000
75515	Services & Supplies	Supplies for custodial needs, alarm & pest control at pools	3,900	3,800	3,900
75525	Pool Chemicals PH Park	Chemical supplies for PH Aquatic Park	20,000	18,000	20,000
75527	Pool Chemicals PHEC	Chemical supplies for Pleasant Hill Education Center Pool	15,500	13,970	15,500
75530	Pool Repairs & Supplies	Repairs & supplies for maintenance of all pools	20,000	20,000	22,000
75535	Small Tools	Tools related to maintenance tasks	1,500	1,500	1,500
75620	Program Supplies	Supplies for Aquatic Programs	11,500	12,500	13,000
75625	Aquatics Publicity	Direct costs for promotional, information material, & employment ads	1,600	1,600	2,000
		Total Repairs & Supplies	**76,700**	**74,070**	**80,800**
		TOTAL AQUATICS EXPENDITURES	**659,848**	**655,700**	**708,168**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
12900	**Communications**				
50001	Salary General Manager	Salary divided among all divisions - 4% of allocation	5,375	5,700	6,270
50002	Salary Office Staff	FT Secretary/Office Manager - 4% of allocation	2,420	2,425	3,020
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 4% of allocation	5,230	5,300	5,830
50110	Communications FT	Marketing Director		-	60,640
50120	Communications PT	PT Communication Assistants & E-Marketing Coordinator (20 hours)	49,110	52,000	25,000
		Total Salaries	**62,135**	**65,425**	**100,760**
55150	Employer FICA/Medicare	Social Security & Medicare payments	3,375	3,375	7000
55250	PERS - Employer Share	Public Employees Retirement System Program	5,210	3,500	7400
55300	Health Coverage	Health Plans	11,000	3,900	9900
55310	Delta Dental	Dental Plan	1,150	350	1600
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	350	200	300
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	600	750	600
55400	Workers Compensation	Staff coverage through CAPRI	420	200	400
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**22,105**	**12,275**	**27,200**
60350	Mileage	Reimbursement for travel expenses	300	100	300
60370	Staff Training	Seminars & Workshops	300	550	650
		Total Staff Training	**600**	**650**	**950**
70000	Professional Services	Annual audit, attorney fees, unemployment service	2,000	1,600	2000
		Total Professional Services	**2,000**	**1,600**	**2,000**
73320	Insurance	Liability Insurance coverage (CAPRI)	3,100	3,000	3,000
73335	Memberships	Memberships & subscriptions such as CPRS and LERN		220	300
73340	Administrative Fees	Active, Bank and County fees	3,800	5,800	6,500
		Total Administrative Expenses	**6,900**	**9,020**	**9,800**
75150	Special Event Supplies	Special promotions & special activities (no longer using)	500	500	-
75350	Postage	Direct costs of mailing & rental of postage meter	500	350	500
75500	Office Supplies	Communication Office Supplies	1,000	1,200	1,000
75510	Equipment Maintenance	Computer repairs, service contracts, software updates		1,200	500
75605	Awards	Special recognition awards/certificates/plaques	2,000	2,000	3,000
75610	Community Outreach	Publicity, fees & supplies for community outreach events and projects	3,500	7,000	3,000
75612	Website	Web administration, service contract, website updates and improvements	4,000	5,000	4,000
75615	Communications Projects	Contract for various communication projects and tasks (no longer using)	24,000	13,000	-
75624	Spotlight	Production, printing & mailing of Spotlight	80,000	93,000	90,000
75625	District Marketing Projects	Printing of public information, advertising, & distribution	7,500	10,000	27,000
75630	Bond Project Publicity	Communication of Project Updates of Bond Projects (no longer using)	1,000	500	
		Total Repairs & Supplies	**124,000**	**133,750**	**129,000**
		TOTAL COMMUNICATIONS EXPENDITURES	**217,740**	**222,720**	**269,710**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
		TOTAL RECREATION EXPENSES	3,914,132	3,936,080	4,356,122

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
REVENUE					
	Parks: L & L #6				
41700	Current Assessments	Assessment at $47 per parcel			
		TOTAL ASSESSMENTS	**649,000**	**649,000**	**649,000**
		Fund Balance	**10,000**	**10,000**	**10,000**
		TOTAL L & L REVENUE	**659,000**	**659,000**	**659,000**
EXPENDITURES					
13000	**Parks/L & L #6**				
50001	Salary General Manager	Salary divided among all divisions - 15% of allocation	13,875	14,263	15,689
50002	Salary Office Staff	FT Secretary/Office Manager - 15% of allocation	6,050	6,055	6,661
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 15% of allocation	13,050	13,254	14,579
50180	Park Superintendent	Park Superintendent	28,575	47,587	85,200
50185	FT Park Staff	Park Maintenance Staff	425,762	417,577	405,000
50190	Park Part Time Staff	PT/Seasonal Staff	80,000	75,800	80,000
		Total Salaries	**567,312**	**574,536**	**607,129**
55150	Employer FICA/Medicare	Social Security & Medicare payments	39,086	35,956	36,159
55250	PERS - Employer Share	Public Employees Retirement System Program	65,704	61,500	55,981
55300	Health Coverage	Health Plans	116,370	108,625	119,488
55310	Delta Dental	Dental Plan	10,100	9,168	9,200
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	4,300	4,073	4,096
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	2,000	3,128	3,301
55380	Uniforms	Staff Uniforms	1,000	1,200	1,500
55400	Workers Compensation	Staff coverage through CAPRI	35,000	32,000	32,180
55450	Unemployment Insurance	Based on actual unemployment claims	8,000	3,000	4,000
		Total Benefits	**281,560**	**258,650**	**265,905**
60350	Mileage	Reimbursement for individual travel expenses	600	600	600
60370	Staff Training	Seminars, Trainings, & Continuing Education	3,000	3,000	3,500
		Total Staff Training	**3,600**	**3,600**	**4,100**
65365	Telephone	Monthly Services - Public Services Center	6,500	5,770	6,000
65701	Electricity	Monthly Service - All Park Sites	25,500	29,547	40,000
65705	Gas	Monthly Service - PH Park & Public Services Center	6,000	4,285	6,000
65710	Water	Monthly Service - All Park Sites, District Office, Aquatic Center	90,000	90,000	94,500
65720	Disposal Fees	Misc. Disposal Charges	1,500	1,173	1,500
65730	Sewer Charges	Annual Charge	16,500	14,500	19,000
		Total Utilities	**146,000**	**145,275**	**167,000**

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
	Parks (Con't)				
70000	Professional Services	Annual audit, attorney fees, unemployment service	6,000	4,500	5,000
		Total Professional Services	**6,000**	**4,500**	**5,000**
73320	Insurance	Liability Insurance coverage (CAPRI)	7,900	6,800	7,200
73335	Memberships	Memberships, subscriptions, licenses, & registrations	700	200	300
73340	Administrative Fees	Active, Bank and County fees	26,000	32,000	35,000
73345	Assessment Refunds	Senior & Disabled 50% refund	500	500	500
73730	Public Service Center	District's share of operational expenses and clerical support	18,000	10,000	10,000
		Total Administrative Expenses	**53,100**	**49,500**	**53,000**
75350	Postage	Stamps & rental of postage meter	1,500	1,640	1,700
75370	Safety Equipment	Miscellaneous safety equipment & service for fire extinguishers	3,500	3,500	3,500
75401	Rental Equipment	Rental of tools & equipment	1,000	900	1,000
75501	Agricultural Supplies	Fertilizers & herbicides	4,000	6,000	6,500
75505	Athletic Facility Main.	All athletic facilities/features	6,500	6,000	7,000
75510	Equipment Maint	Repairs and service to park maintenance equipment and tools	7,000	7,000	8,000
75511	Irrigation Repairs	Repairs to irrigation systems	5,000	7,000	6,000
75515	Janitorial Supplies	Supplies Park Restroom Facilities	6,800	6,800	8,000
75520	Park Facility Maint	Repairs and alterations to park facilities and features	22,500	21,540	22,000
75535	Tools/Equipment	Purchase of tools/equipment	5,000	8,500	5,000
75540	Structure Repairs	Minor repairs to buildings & structures	2,000	1,000	1,000
75545	Vehicle Maintenance	Fuel, repairs, & service	31,000	31,000	32,000
75550	Contracted Tree Service	Pruning & tree removal	10,000	10,180	10,000
75570	Contracted Park Maint.	Electrical, plumbing, sewer repairs, arborist services, and discing	7,000	12,000	13,000
75740	Major Maintenance Projects	Major Repairs & Rehabilitation		315	500
76500	Park Vandalism	Repairs due to vandalism	1,000	1,000	1,000
		Total Repairs & Supplies	**113,800**	**124,375**	**126,200**
		TOTAL PARKS EXPENDITURES	**1,171,372**	**1,160,436**	**1,228,334**

Pleasant Hill Recreation and Park District

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Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
13500	**Building Maintenance**				
50010	FT Bldg Maint Superintendent	Bldg Maint Superintendent	80,500	81,050	85,100
50050	FT Bldg Maint Supervisor	Building Maintenance Supervisor	67,950	68,500	72,000
50075	FT Maint Craftsman	Maintenance Craftsman	70,650	71,500	73,700
50080	FT Lead Custodian	Lead Custodian			42,200
		Total Salaries	**219,100**	**221,050**	**273,000**
55150	Employer FICA/Medicare	Social Security & Medicare payments	16,600	17,150	20,950
55250	PERS - Employer Share	Public Employees Retirement System Program	29,250	29,750	26,275
55300	Health Coverage	Health Plans	28,300	35,400	37,525
55310	Delta Dental	Dental Plan	3,600	2,650	3,460
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,850	2,000	2,650
55400	Workers Compensation	Staff coverage through CAPRI	14,600	7,755	17,130
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	**94,200**	**94,705**	**107,990**
60350	Mileage	Reimbursement for individual travel expenses	900	800	900
65365	Telephone	Radio/telephones for building services	2,000	1,800	2,000
60370	Training	Seminars, Trainings, & Continuing Education	400	500	1,000
		Total Training	**3,300**	**3,100**	**3,900**
75515	Repairs & Supplies	Maint staff offices & shops - office supplies & small repairs/improvements to those spaces	1,800	2,200	2,500
75535	Tools/Equipment	Purchase or rental of tools/equipment	800	800	1,000
		Total Repairs & Supplies	**2,600**	**3,000**	**3,500**
		TOTAL BUILDING MAINTENANCE EXPENDITURES	**319,200**	**321,855**	**388,390**

Pleasant Hill Recreation and Park District

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Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
14000	**Long Term Debt**				
95806	CSDA Lease Finance	US Bank Refinance of CSDA COP's	60,000	106,000	123,000
95807	Interest	Interest payments on Long Term Debt	122,800	87,400	93,700
95809	CSDA Lease Finance	FF & E loan through CSDA	37,700	37,700	39,300
95810	Municipal Finance Funding	Community Center Roof/HVAC System - 1997	35,000		
		Total Debt Service	**255,500**	**231,100**	**256,000**
		TOTAL LONG TERM DEBT	**255,500**	**231,100**	**256,000**
EXPENDITURES					
15000	**Capital Expenditures**				
80104	Pleasant Hill Park	Repair pathways with pavers	45,000		188,000
80105	Pleasant Oaks Park				
80141	Winslow Center				
80159	Pleasant Hill Educ. Center				
80207	Rodgers Smith Park				
80313	Community Center	Installation of Catwalk, drinking fountain, projector	20,000	350,000	32,500
80330	Teen Center			2,200	
80344	Senior Center		40,000	51,000	
80350	College Park HS				
80841	Administrative Office				
80844	Pools			13,400	
	Recreation	KIDSTOP Floor & Scoreboard for PHMS Gym			21,000
80847	Parks	Truck & Sign for Rodgers-Smith Park	20,000	22,000	29,500
80850	Network Computer System				
80851	Building Maintenance	26' Lift	8,000	6,400	8,000
		TOTAL CAPITAL OUTLAY EXPENDITURES	**133,000**	**445,000**	**279,000**
81030	**Parks & Facilities Fund**	Designated monies for Parks & Facilities			
		TOTAL PARKS & FACILITIES FUND	**0**	**0**	-

Pleasant Hill Recreation and Park District

FY 2013-14 Amended Budget and Final Budget FY 2014-15

Account Number	Account Title	Account Description	Final Budget 2013-14	Amended Budget FY 2013-14	Final Budget 2014-15
EXPENDITURES					
		Total Administration	338,372	310,730	365,082
		Total Recreation	3,914,132	3,936,080	4,356,122
		Total Parks	1,171,372	1,160,436	1,228,334
		Total Building Maintenance	319,200	321,855	388,390
		Total Long Term Debt	255,500	231,100	256,000
		Total Capital Outlay	133,000	445,000	279,000
		Total Parks & Facilities Fund	0	0	-
		TOTAL EXPENSES	6,131,576	6,405,201	6,872,928
		Unallocated Funds	24,174	103,492	31,597