



Board of Directors AGENDA

PLEASANT HILL RECREATION & PARK DISTRICT

MISSION STATEMENT

In order to serve the diverse recreational needs of individuals and families and to enrich the quality of life for all residents, the Pleasant Hill Recreation & Park District is committed to providing park facilities, open space, and programs and activities for all ages.

LOCATION: TELECONFERENCE

Join meeting by PC: <https://zoom.us> Meeting ID 864-2417-0480

Or by Phone 1 (669) 900-9128 Meeting ID: 864-2417-0480

Budget & Finance Committee Meeting

Tuesday, May 12, 2020

1:00 P.M.

ON MARCH 16, 2020, THE CONTRA COSTA COUNTY HEALTH OFFICER ORDERED ALL INDIVIDUALS LIVING IN THE COUNTY TO SHELTER AT THEIR PLACE OF RESIDENCE, WITH CERTAIN EXCEPTIONS. IN ACCORDANCE WITH THE HEALTH OFFICER'S ORDER AND THE GOVERNOR'S EXECUTIVE ORDERS N-29-20 (MARCH 18, 2020) AND N-33-20 (MARCH 19, 2020) ALL BOARD MEMBERS, STAFF, AND MEMBERS OF THE PUBLIC WILL PARTICIPATE IN THIS MEETING BY TELECONFERENCE TO MITIGATE THE SPREAD OF COVID-19

Members of the public may observe the meeting at the teleconference location above. Members of the public may offer public comment by email to skubota@pleasanthillrec.com prior to the close of the public comment period for the agenda item on which they would like to comment. Staff will share all such comments with the Board at the meeting (subject to the time limits applicable to public comment) and make them part of the record. Alternatively, members of the public may offer public comment orally during the teleconference. Members of the public are requested, but not required, to send an email to skubota@pleasanthillrec.com noting their desire to speak on a given agenda item.

Chair: Bobby Glover
Member: Sandra Bonato

1. Call to Order
2. Roll Call
3. Public Comment

Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 147 Gregory Lane, Pleasant Hill, California.

The Pleasant Hill Recreation & Park District will provide reasonable disability-related modification or accommodations to a person who requires such in order to participate in the meeting of the Board of Directors. Please contact Susie Kubota (925) 682-0896 at least 48 hours before the meeting.

Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.

4. Continue Review and Discussion Regarding General Manager's Proposed Amendments to 2019/20 and 2020/21 Operating Budget (Attachment A)
5. Items for future discussion

STAFF REPORT



Date: May 7, 2020
To: Budget & Finance Committee
From: Michelle Lacy, General Manager
Re: Review and Discussion Regarding General Manager's Proposed Amendments to 2019/20 and 2020/21 Operating Budget

BACKGROUND:

In July 2019, the Pleasant Hill Recreation and Park District (District) adopted a two-year Operating Budget for Fiscal Year 2019/20 and 2020/21. Since the District operates on a two-year budget cycle the District amends its operating budgets to reflect known changes to ensure adequate allocation of resources for District operations.

Due to the global pandemic COVID-19, on Monday, March 16, 2020 Contra Costa County Health Services, in conjunction with five other Bay Area counties issued a public health order ("Order") directing all residents to shelter at their place of residence unless conducting essential business. Since the initial order CCCHS has extended the order through May 31, 2020. Due to the Order the District has cancelled all programs, activities and events through the effective date of the latest Order. The effect of the Orders has had a profound impact on the outlook of the District's 2019/20 and 2020/21 Operating Budget.

IMPACT OF ORDER

Under the Order the District has been able to provide essential services or minimal business operations only, which include tasks such as weed abatement, landscape maintenance, emergency services, nutrition programs, governance and volunteer management. On May 11, 2017 the Board of Directors (Board) adopted Policy 3021: Cost Recovery (Exhibit 1) and the purpose of this policy is to establish criteria for cost recovery of District Departments and activities by level of benefit. This policy clearly establishes programs and activities that should be supported by tax revenue. I have used this policy to provide a framework in determining tasks, programs, and activities that should be prioritized for funding without non-tax funding available.

The Order has had a profound impact on local government funding, but the District is fortunate in that its funding sources are among those not predicted to be significantly impacted. The extended Order will profoundly affect revenue for sales tax, gas tax, transient occupancy tax, income tax, and fees for service. The Order will most likely have less of an impact on property tax, assessments and parcel taxes.

The District's revenue is comprised of property tax, assessments, parcel tax, and fees for service. The Order has eliminated virtually all non-tax revenue for the District for the final

ATTACHMENT A

quarter of 2019/20 and it is anticipated the first quarter of 2020/21 will also be severely impacted if the District is unable to offer programs and services for fees.

In response to the cancellation of all fee-based programs and services the District reduced expenses for all cancelled programs which included laying-off all non-essential part-time employees.

With the timeline for the potential resumption of fee-based programs uncertain, I have proposed a conservative budget which allows for a staged resumption of programs when the Order allows. For this purpose, all expenses related to fee-based programs have been greatly reduced or eliminated for the first quarter based upon the ability to offer that activity with appropriate social distancing protocols.

Since the District uses previous budget assumptions for creation of future budgets, I have tried to capture the unusual nature of the COVID-19 situation and the changes attributed specific to the Order have been identified in its own column for both the Amended 2019/20 and Proposed 2020/21 Budget columns.

OVERVIEW 2019/20 AMENDED BUDGET

- As of April 7, 2020, the District eliminated hours for non-essential part-time staff that provide direct service for fee-based programs and services.
- Reduced or eliminated all supplies, instructor fees, and other expenses related to fee-based programs and services.
- Results in an estimated loss of \$42,881

OVERVIEW 2020/21 AMENDED BUDGET

With the uncertain end to the Order and its potential lingering effects on recreation programs and services into the 2020/21 fiscal year, I have decided to eliminate funding for most fee-based programs and services which includes elimination of all revenue and expenses for the first quarter (July -September). Those include the following items across the District.

- Continue reduction of hours for non-essential part-time staff that provide direct service for fee-based programs and services through first quarter
- Reduction of hours for four full-time staff that provide direct service for programs and activities that are not anticipated to resume until second quarter.
- Continued payment of District's share of health insurance for full-time employees who are affected by reduction in hours through layoff period
- Elimination of expenses for Pleasant Hill Education Center Pool
- Reduction or elimination of anticipated fees for service through first quarter
- No cost-of-living increases for 2020/21

Below is the summary totals of Revenue and Expenditures by Department of the Amended 2019/20 and Adjusted 2020/21 Budgets.

	Original Budget 2019/20	Amended Budget 2019/20	\$ Change	Proposed Budget 20/21
REVENUE				
ADMINISTRATION	\$4,101,500	\$4,218,300	\$116,800	\$4,350,000
SENIORS	\$718,500	\$674,000	-\$44,500	\$611,500
WINSLOW CENTER	\$51,000	\$50,000	-\$1,000	\$51,000
COMMUNITY CENTER	\$755,000	\$584,000	-\$171,000	\$600,000
SCHOOL HOUSE	\$0	\$5,400	\$5,400	\$5,400
RODGERS RANCH	\$0	\$423	\$423	\$0
ADULT ACTIVITIES	\$134,200	\$57,891	-\$76,309	\$57,400
ATHLETICS	\$488,500	\$343,000	-\$145,500	\$358,000
TEENS	\$358,000	\$288,830	-\$69,170	\$341,500
PRESCHOOL YOUTH	\$921,000	\$590,647	-\$330,353	\$676,500
SPECIAL EVENTS	\$90,000	\$55,557	-\$34,443	\$59,500
CHILD CARE	\$507,000	\$370,000	-\$137,000	\$470,000
AQUATICS	\$349,170	\$187,963	-\$116,153	\$202,300
PARKS	\$812,000	\$713,770	-\$98,230	\$735,000
CAPITAL	\$912,100	\$805,663	-\$106,437	TBD
TOTAL	\$10,197,970	\$8,945,444	-\$1,207,472	\$8,518,100

EXPENDITURES				
ADMINISTRATION	\$349,156	\$500,283	\$151,127	\$203,222
SENIORS	\$1,492,161	\$1,393,156	-\$99,005	\$1,478,488
WINSLOW CENTER	\$99,251	\$105,800	\$6,549	\$103,224
COMMUNITY CENTER	\$1,007,218	\$898,178	-\$109,040	\$1,011,908
SCHOOL HOUSE	\$2,350	\$2,966	\$616	\$2,985
RODGERS RANCH	\$10,945	\$6,570	-\$4,375	\$6,544
ADULT ACTIVITIES	\$137,013	\$83,366	-\$53,647	\$91,653
ATHLETICS	\$706,775	\$558,237	-\$148,538	\$588,089
TEENS	\$580,439	\$517,408	-\$63,031	\$583,353
PRESCHOOL YOUTH	\$873,363	\$729,610	-\$143,753	\$819,856
SPECIAL EVENTS	\$245,264	\$188,355	-\$56,909	\$175,298
CHILD CARE	\$450,891	\$477,152	\$26,261	\$526,053
AQUATICS	\$833,532	\$725,936	-\$68,533	\$704,743
COMMUNICATIONS	\$391,322	\$327,232	-\$64,090	\$356,989
PARKS	\$1,549,311	\$1,409,823	-\$139,488	\$1,447,215
BUILDING MAINT	\$0	\$0	\$0	\$0
LONG TERM DEBT	\$358,595	\$258,590	-\$100,005	\$325,185
CAPITAL	\$912,100	\$805,663	-\$106,437	TBD
TOTAL	\$9,999,686	\$8,988,325	-\$972,298	\$8,424,805
GRAND TOTAL	\$198,284	-\$42,881	-\$235,174	\$93,295

DEPARTMENT 2020/21 AMENDED BUDGET

In addition to the District-wide changes in revenue assumptions and expenses for the first quarter of 2020/21 the following changes are worth noting in the individual Department budgets.

Seniors

- Reduction of staffing for first quarter to align with anticipated programming including furlough of one full-time employee until programming warrants current staffing level

Athletics

- Elimination of league play through September 2020
- Reduction of staffing for first quarter to align with anticipated programming including furlough of one full-time employee until programming warrants current staffing level

Special Events

- Cancellation of Blues and Brews for 2020
- Planning no in-person events until 2021, investigating continuation of virtual events including Tinkers and Thinkers
- Reduction of staffing for first quarter to align with anticipated events for 2020/21 includes furlough of one full-time employee until programming warrants current staffing level

Child Care

- Alignment of staffing levels to align with projected enrollment numbers

Aquatics

- Elimination of shared maintenance of Pleasant Hill Education Center Pool
- Reduction of staffing for first quarter to align with anticipated programming including furlough of one full-time employee until programming warrants current staffing level

Communications

- Elimination of printing and mailing for Fall 2020 Spotlight

Parks

- Elimination of open full-time position through December 2020
- Reduction of Contracted Services by \$30,000

Long Term Debt

- Oak Park Certificate of Participation first year payment of \$122,307

EXHIBITS:

Exhibit 1: Policy 3021: Cost Recovery adopted May 11, 2017

Exhibit 2: Proposed Amendments to 2019/20 and 2020/21 Operating Budget

POLICY TITLE: Cost Recovery
POLICY NUMBER: 3021

The purpose of this policy is to establish a criteria for cost recovery of District Departments and activities by level of benefit.

3021.1 Cost recovery target minimums will be based on total expenses, including but not limited to supplies, services, staffing, facility costs, and indirect administration costs.

3021.2 In recognition of the wide variety of service values and revenue generating potential of various activities, target minimums will be established by Department and program.

Level of Benefit	Target Minimum	Department	Type of Program
Mostly Community Benefit	0% & up	Park Maintenance Building Maintenance Administration Communications	Weed Abatement Playground Maintenance Landscape Maintenance Pool Maintenance Emergency Services Governance of District Volunteer Management
Considerable Community Benefit	30% & up	Special Events	Group Swim Lessons Events Teen Council Recreation Swim Care Management Program Senior Nutrition
Balanced Community/Individual Benefit	60% & up	Seniors Child Care Teens	Senior Center Drop-in Programs Teen Afterschool Senior Classes Senior Events Youth Afterschool
Considerable Individual Benefit	75% & up	Athletics Aquatics Adult Activities Community Center Winslow Center Preschool/Youth	Youth/Teen Sports Leagues Youth/Teen Classes Camps Sports Field Preparation
Mostly Individual Benefit	125% & up		Rentals Adult Classes Priority Preschool Adult Sports Leagues

			Lap Swim Senior Trips Private Swim Lessons
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- 3021.3 Strategies for achieving the target minimum will be established by staff. Strategies may include immediate or gradual action depending on the best interests of maintaining a strong program, achieving the target within a reasonable time period, and current fiscal conditions.
- 3021.4 Departments and activities that have achieved or exceeded their target threshold shall be evaluated to determine if the target can/should be increased.
- 3021.5 Departments and programs unable to meet their target minimums will be reviewed by the Board of Directors for consideration of appropriate action: reduce costs; reduce cost recovery target; eliminate activity.
- 3021.6 As part of the annual budget process the Board of Directors will review the Cost Recovery Policy and the performance of each Department compared to the policy and make changes as necessary.

OPERATING BUDGET OVERVIEW

	Original	Amended		Adjusted
	Budget FYE	Budget FYE		Budget 20/21
	6/30/20	6/30/20	\$ Change	
<u>REVENUE</u>				
ADMINISTRATION	\$4,101,500	\$4,218,300	\$116,800	\$4,350,000
SENIORS	\$718,500	\$674,000	-\$44,500	\$611,500
WINSLOW CENTER	\$51,000	\$50,000	-\$1,000	\$51,000
COMMUNITY CENTER	\$755,000	\$584,000	-\$171,000	\$600,000
SCHOOL HOUSE	\$0	\$5,400	\$5,400	\$5,400
RODGERS RANCH	\$0	\$423	\$423	\$0
ADULT ACTIVITIES	\$134,200	\$57,891	-\$76,309	\$57,400
ATHLETICS	\$488,500	\$343,000	-\$145,500	\$358,000
TEENS	\$358,000	\$288,830	-\$69,170	\$341,500
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CAPITAL	\$912,100	\$805,663	-\$106,437	
TOTAL	\$10,197,970	\$8,945,444	-\$1,252,526	\$8,518,100
<u>EXPENDITURES</u>				
ADMINISTRATION	\$349,156	\$500,283	\$151,127	\$203,222
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COMMUNICATIONS	\$391,322	\$327,232	-\$64,090	\$356,989
PARKS	\$1,549,311	\$1,409,823	-\$139,488	\$1,447,215
BUILDING MAINTENANCE	\$0	\$0	\$0	\$0
LONG TERM DEBT	\$358,595	\$258,590	-\$100,005	\$325,185
CAPITAL	\$912,100	\$805,663	-\$106,437	
TOTAL	\$9,999,686	\$8,988,325	-\$1,011,361	\$8,424,805
REV LESS EXPENSE	\$198,284	-\$42,881		\$93,295

EXHIBIT 2

Administration

	Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21
				As of March 2020		
Revenue						
1	Current Secured Tax	-3,748,500	-3,900,000	-4,017,000		-4,017,000
2	Current Unsecured Tax	-115,000	-115,000	-115,000		-115,000
3	HOPTR	-26,000	-26,000	-26,000		-26,000
4	Redevelopment	-110,000	-102,000	-110,000		-110,000
5	Interfund Transfers	-796,100	-741,663	96,000		96,000
6	Interest Earned	-30,000	-30,000	-20,000		-20,000
7	Misc Revenue	-6,000	-7,300	-7,000		-7,000
8	Insurance Dividends	-10,000	0	-5,000		-5,000
9	ADA	-86,000	38,000	-70,000		-70,000
10	Registration Surcharge	-56,000	18,000	-38,000		-50,000
11	Regi Surcharge-Facilities fee	-30,000	14,000	-16,000		-26,000
12	Revenue Total	-5,013,600	70,000	-5,023,963	0	-4,350,000
13						
14	Expense					
15	Wages and Benefits					
16	Admin-Salary General Manager	185,325		189,300	190,000	-700
17	Admin-Salary Office Staff	80,000		81,655	82,000	
18	Admin-Salary Accounting Staff	192,000		200,000	200,000	-10,000
19	Admin PERS FT Office Staff	64,000		67,500	67,500	
20	Admin PT PERS Staff	34,000	-7,000	20,000	30,000	
21	Admin PT PARS Staff	25,500	-7,500	17,000	15,000	-15,000
22	Salary Part Time Custodial	10,250	1,400	5,000	7,000	-2,500
23	Employer FICA/Medicare	43,500		40,500	41,000	
24	PERS- Employer Share	53,400		47,300	55,500	
25	SERP Expenses	35,000		42,000	30,000	
26	PERS Annual Fee	321,440		317,700	366,464	
27	Kaiser - Employer Share	100,000		92,250	98,700	
28	Delta Dental - Empr Share	7,500		6,130	6,200	
29	Life & Ltd Ins - Empr Shr	4,725		4,600	4,800	
30	PARS District Share	500		550	500	
31	Workers Compensation	3,800		5,030	5,300	
32	Wages and Benefits Total	1,160,940	-13,100	1,136,515	1,199,964	-28,200
33						
34	Operating Expenses					
35	Board Compensation	12,400		12,400	12,400	
36	Board Conference & Travel	3,000		1,000	2,500	-1,500
37	Staff Conference & Travel	4,500		4,500	4,500	-2,000
38	Mileage	5,500		5,770	5,500	
39	Staff Training	8,000		3,850	4,000	-2,000
40	Employee Service Exps	2,400		2,325	2,400	-1,000
41	Telephone	10,500		17,325	18,000	
42	Water	750		600	750	
43	Disposal Fees	2,400		2,875	3,200	
44	Professional Services	100,000		148,500	150,000	
45	Consultant Fees	15,000		7,900	5,000	
46	Elections	0			25,000	
47	Insurance	145,000		174,500	190,000	-15,000
48	Legal Advertising	1,500		250	500	
49	Memberships	14,000		11,900	12,000	
50	Administrative Fees	205,000	-10,000	195,000	205,000	-15,000
51	Fundraising Expenses	3,700		3,640	0	
52	Postage	8,000		5,500	6,000	
53	Office Supplies	8,300		9,250	9,000	-2,000
54	City of PH Server Fees	24,000		24,000	24,000	
55	Computer Hardware	30,000		7,700	15,000	
56	Computer Software	14,000		13,500	15,000	
57	Network Support	110,000		100,000	105,000	
58	Network Communication	2,000		384	500	
59	Equipment Maintenance	2,250		1,000	2,000	
60	Janitorial Supplies	4,250	300	2,800	4,250	
61	ADA Expenses	3,500		10,000	4,000	
62	Allocated Admin Expenses	-1,553,324		-1,406,575	-1,758,740	
63	Allocated Building Maint Exps	1,590		3,874	3,198	
64	Operating Expenses Total	-811,784	-9,700	-636,232	-930,042	-38,500
65						
66	Revenue Total	-5,013,600	70,000	-5,023,963	-4,350,000	0
67	Expense Total	349,156	-22,800	500,283	269,922	-66,700
68	Grand Total	-4,664,444	47,200	-4,523,680	-4,080,078	-4,146,778

Senior Center

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-2021
					as of Mar 2020		
Revenue							
1	City of Pleasant Hill	-16,000.00	0	-16,000	-16,000	0	-16,000
2	Sen Center Rentals	-184,000.00	42,000	-146,000	-150,000	0	-150,000
3	Allocated Unearned Revenue	0	0	0	0	0	0
4	Senior Classes	-95,000.00	25,000	-83,000	-83,000	10,000	-73,000
5	Senior Center Nutrition	-37,000.00	2,500	-31,000	-31,000	0	-31,000
6	Senior Programs	-21,000.00	15,000	-34,500	-34,500	0	-34,500
7	Senior Care Manager Funds	-31,500.00	20,000	-14,500	-30,000	0	-30,000
8	Senior Trip Revenue	-245,000.00	63,000	-264,000	-245,000	50,000	-195,000
9	Senior Club Donations	-89,000.00	12,000	-85,000	-92,000	10,000	-82,000
10	Sen Club Activities	0					0
11	Revenue Total	-718,500.00	179,500	-674,000	-681,500	70,000	-611,500
12							
13	Expense						
15	Wages and Benefits						
16	Salary Rec Superintendent	12,431.00	0	12,620	13,250	0	13,250
17	Salary Rental Supervisor	11,463.00	0	9,650	10,125	0	10,125
18	SC-Salary Supervisor	104,500.00	0	100,600	104,500	0	100,600
19	Senior Center PERS Staff	148,000.00	-5,000	158,500	186,000	-25,236	160,764
20	SC-PARS Staff	35,500.00	-6,000	35,100	49,100	-10,000	39,100
21	SC-Salary Classes	8,000.00	-2,200	6,300	7,300	-2,000	5,300
22	Sr Center Custodial FT PT	205,000.00	-33,000	157,000	180,000		180,000
23	Employer FICA/Medicare	38,600.00	-2,905	35,512	37,800		37,800
24	PERS- Employer Share	45,909.00		37,362	44,250	-3,000	41,250
25	Kaiser - Employer Share	38,650.00	0	23,000	24,500		24,500
26	Delta Dental - Empr Share	3,550.00	0	2,890	2,900		2,900
27	Life & Ltd Ins - Empr Sha	3,700.00		2,781	2,800		2,800
28	PARS District Share	1,450.00		878	1,410		1,410
29	Workers Compensation	22,000.00		16,894	19,500		19,500
30	Wages and Benefits Total	678,753.00	-49,105	599,087	683,435	-40,236	639,299
31							
32	Operating Expenses						
33	Mileage	400	0	100	400	0	400
34	Staff Training	2,400.00	0	1,300	2,400	-1,000	1,400
35	Telephone	7,400.00	0	3,500	3,500	0	3,500
36	Electricity	48,500.00	0	56,500	61,000	0	61,000
37	Gas	8,600.00	0	8,150	9,300	0	9,300
38	Water	840	0	4,900	5,300	0	5,300
39	Disposal Fees	5,800.00	0	6,050	6,050	0	6,050
40	Memberships	600	0	550	600	0	600
41	Care Manager Expenses	3,500.00	-3,000	450	3,500	0	3,500
42	Office Supplies	1,500.00	-500	700	1,500	0	1,500
43	Sen Center Services & Supplies	60,900.00	-3,000	52,000	60,000	0	60,000
44	Sen Club Expenses	65,000.00	0	77,000	86,000	-20,000	66,000
45	Senior Program Supplies	6,500.00	-300	7,200	7,500	-2,000	5,500
46	Senior Publicity	2,600.00	0	120	2,600	0	2,600
47	Senior Trip Expenses	210,000.00	-58,000	179,500	184,000	-49,000	135,000
48	Instructor Expenses	35,000.00	-7,000	42,000	42,000	-12,000	30,000
49	Sen Center Nutrition Expenses	24,000.00	-2,500	17,800	20,000	-3,200	16,800
50	Major Repairs	10,000.00		0	10,000		10,000
51	Allocated Admin Exps	264,213.00		241,000	299,230		299,230
52	Allocated Building Maint Exps	55,655.00		95,250	121,509		121,509
53	Operating Expenses Total	813,408.00	-74,300	794,070	926,389	-87,200	839,189
54							
55	Revenue Total	-718,500.00	179,500	-674,000	-681,500	70,000	-611,500
56	Expense Total	1,492,161.00	-123,405	1,393,157	1,609,824	-127,436	1,478,488
57	Grand Total	773,661.00	56,095	719,157	928,324	-57,436	866,988

Winslow Center

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-2021
					As of March 2020		
Revenue							
1	Winslow Center Rents	-51,000	11,000	-50,000	-51,000		-51,000
2	Allocated Unearned Revenue	0					
3	Revenue Total	-51,000	11,000	-50,000	-51,000	0	-51,000
Expense							
5	Wages and Benefits						
6	Salary Rental Supervisor	2,026		2,679	2,850		2,850
7	WC-Custodial Part Time Staff	28,000	-6,500	22,000	30,000	-7,500	22,500
8	Employer FICA/Medicare	2,600		2,221	2,513		2,513
9	PERS- Employer Share	2,400		2,026	2,540		2,540
10	Kaiser - Employer Share	1,100		716	0		0
11	Life & Ltd Ins - Empr Sha	65		46	50		50
12	PARS District Share	0		19	0		0
13	Workers Compensation	2,325		1,808	2,352		2,352
14	Wages and Benefits Total	38,516	-6,500	31,515	40,305	-7,500	32,805
15							
16	Operating Expenses						
17	Telephone	4,450		3,300	3,500		3,500
18	Electricity	7,350		10,230	10,700	-2,675	8,025
19	Gas	600		560	600		600
20	Water	2,800		1,958	2,300		2,300
21	Disposal Fees	3,150		3,025	3,300		3,300
22	Services and Supplies	10,975	-600	9,500	11,000	-2,750	8,250
23	Major Repairs	5,000		-215	3,000		3,000
24	Allocated Admin Expenses	13,690		18,708	22,258		22,258
25	Allocated Bldg Maint Expenses	12,720		27,218	19,186		19,186
26	Operating Expenses Total	60,735	-600	74,284	75,844	-5,425	70,419
27							
28	Revenue Total	-51,000	11,000	-50,000	-51,000	0	-51,000
29	Expense Total	99,251	-7,100	105,799	116,149	-12,925	103,224
30	Grand Toal	48,251	3,900	55,799	65,149	-12,925	52,224

Community Center

		2020	COVID 2019-20	Adjusted Budget	COVID 2020-21	Projected Budget
	Description	Budget	Adjustments	2019-20	Adjustments	2020-2021
	Revenue					
1	Community Center Rental	-755,000.00	172,000	-584,000	155,000	-600,000
2	Allocated Unearned Revenue	0				
3	Revenue Total	-755,000.00	172,000	-584,000	155,000	-600,000
4	Expenses					
5	Wages and Benefits					
6	Salary Rental Supervisor	66,724.00		52,500		55,125
7	Salary Rec Superintendent	18,647.00		18,935		19,885
8	Community Center PERS Staff	85,000.00		83,250	-20,000	80,000
9	Community Center PARS Staff	14,500.00	-2,200	12,500		15,500
10	CC-Custodial Part Time Staff	225,000.00	-24,000	180,000	-45,000	180,000
11	Employer FICA/Medicare	29,000.00		25,605		28,535
12	PERS- Employer Share	30,000.00		22,950		28,850
13	Kaiser - Employer Share	59,969.00		24,405		26,115
14	Delta Dental - Empr Share	0				0
15	Life & Ltd Ins - Empr Shr	825		850		900
16	PARS District Share	363		325		390
17	Workers Compensation	19,200.00		15,700		16,500
18	Wages and Benefits Total	549,228.00	-26,200	437,020	-65,000	451,800
19						
20	Operating Expenses					
21	Mileage	125		185		200
22	Staff Training	5,000.00	-3,000	1,270		1,300
23	Telephone	9,450.00		3,650		4,000
24	Electricity	57,750.00		55,559		55,000
25	Gas	11,550.00		13,317		14,000
26	Water	4,250.00		6,256		7,000
27	Disposal Fees	12,600.00		11,867		12,500
28	Universal Waste Fees	500		0		0
29	Memberships	300		615		300
30	Office Supplies	12,000.00	-1,250	9,000		12,000
31	Services and Supplies	66,950.00	-3,000	53,000		60,000
32	Center Publicity	3,200.00		0		3,000
33	Major Repairs	10,000.00		12,450		8,000
34	Allocated Admin Expenses	208,660.00		198,725		261,299
35	Allocated Bldg Maint Expenses	55,655.00		95,264		121,509
36	Operating Expenses Total	457,990.00	-7,250	461,158	0	560,108
37						
38	Revenue Total	-755,000.00	172,000	-584,000	155,000	-600,000
39	Expense Total	1,007,218.00	-33,450	898,178	-65,000	1,011,908
40	Grand Total	252,218.00	138,550	314,178	90,000	411,908

School House

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021
	Revenue				
1	Parking Lot Rental	0		-5,400	-5,400
2	Revenue Total	0	0	-5,400	-5,400
3					
4	Expense				
5	Operating Expenses				
6	School House Electricity	460		600	600
7	School House Gas	0		0	0
8	Water Expense	1,325.00		1,650	1,650
9	SchHouse Services and Supplies	300		550	550
10	Allocated Admin Dept Expenses	265		166	185
11	Operating Expenses Total	2,350.00	0	2,966	2,985
12					
13	Revenue Total	0	0	-5,400	-5,400
14	Expense Total	2,350.00	0	2,966	2,985
15	Grand Total	2,350.00	0	-2,434	-2,415

Rodgers Ranch

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021
	Revenue				
1	R Ranch Rental	0		423	
2	Revenue Total	0	0	423	0
3					
4	Expense				
5	Operating Expenses				
6	Electricity	570		470	470
7	Gas	275		163	160
8	Water	8,700		4,500	4,500
9	Services & Supplies	600		600	600
10	Allocated Admin Dept Exps	800		837	814
11	Operating Expenses Total	10,945	0	6,570	6,544
12					
13	Revenue Total	0	0	423	0
14	Expense Total	10,945	0	6,570	6,544
15	Grand Total	10,945	0	6,993	6,544

Adults

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021
	Revenue				
1	Allocated Unearned Revenue	0			
2	Adult- Classes	-132,600	18,300	-56,541	-56,000
3	Adult-On Line Classes	-1,600	200	-1,350	-1,400
4	Revenue Total	-134,200	18,500	-57,891	-57,400
5	Expense				
6	Wages and Benefits				
7	Adult-PERS Salaries	24,395		25,170	25,170
8	Employer FICA/Medicare	1,847		1,811	1,811
9	PERS- Employer Share	2,500		2,540	2,778
10	Delta Dental - Empr Share	675		656	675
11	Life & Ltd Ins - Empr Shr	295		278	285
12	Workers Compensation	451		445	467
13	Wages and Benefits	30,163	0	30,900	31,186
14					
15	Operating Expenses				
16	Staff Training	155	0	155	155
17	Publicity	100	0	0	100
18	Instructor Expenses	79,980	-11,160	29,182	29,500
19	Allocated Admin Expenses	26,615		23,129	30,712
20	Operating Expenses Total	106,850	-11,160	52,466	60,467
21					
22	Revenue Total	-134,200	18,500	-57,891	-57,400
23	Expense Total	137,013	-11,160	83,366	91,653
24	Grand Total	2,813	7,340	25,475	34,253

Athletics

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21
					As of March 2020		
Revenue							
1	Allocated Unearned Revenue	0					
2	Athletics-Youth Sports	-68,000	19,600	-65,000	-74,000	10,500	-63,500
3	Athletics -Recreation Gen	-185,500	28,600	-116,750	-185,000	43,000	-142,000
4	Athletics-Softball	-127,500	40,000	-75,250	-127,500	51,000	-76,500
5	Athletics- Basketball	-82,000	14,000	-70,000	-84,000	22,000	-62,000
6	Athletics- Drop-in Sport	-13,500	2,000	-9,500	-13,500	3,000	-10,500
7	Athletics-Athl& Fitness	-12,000	1,500	-6,500	-12,000	8,000	-4,000
8	Revenue Total	-488,500	105,700	-343,000	-496,000	137,500	-358,500
9	Expense						
10	Wages and Benefits						
11	Athletics-Salary Supervisors	93,620		96,567	62,767		62,767
12	Athletics-Rec Coordinator	57,500		60,276	63,500	-15,273	48,227
13	Salary PARS Staff	43,000	-8,800	38,000	43,000	-9,200	33,800
14	Payroll PERS Staff	32,000		16,000	32,000		32,000
15	Employer FICA/Medicare	15,000		14,000	15,000		15,000
16	PERS- Employer Share	18,500		15,000	16,000		16,000
17	Kaiser - Employer Share	33,000		33,885	36,000		36,000
18	Delta Dental - Empr Share	2,800		2,800	2,800		2,800
19	Life & Ltd Ins - Empr Shr	1,680		1,692	1,750		1,750
20	PARS District Share	1,100		1,295	1,350		1,350
21	Workers Compensation	0		3,916			0
22	Unemployment Insurance	39,100		2,500	2,000		2,000
23	Wages and Benefits Total	337,300	-8,800	285,931	276,167	-24,473	251,694
24							
25	Operating Expenses						
26	Mileage	600		500	600		600
27	Staff Training	1,000		0	1,000		1,000
28	Telephone	1,300		1,000	12,000		12,000
29	Athletics Electricity Exps	13,000	3,500	9,300	13,000	-4,900	8,100
30	Memberships	250		150	250		250
31	Use of Premise	52,000	15,460	30,000	52,000	-9,900	42,100
32	Youth Sports Supplies	17,500		19,500	20,000	-3,000	17,000
33	Rec General Supplies	39,000		20,000	39,000	-15,000	24,000
34	Contract Officials	49,000	16,650	30,000	50,000	-19,000	31,000
35	Publicity	200		57	200		200
36	Instructor Expenses	48,500	13,760	35,000	48,500	-16,200	32,300
37	Athletic Supplies	400		300	400		400
38	Allocated Admin Expenses	146,725		126,500	167,445		167,445
39	Operating Expenses Total	369,475	49,370	272,307	404,395	-68,000	336,395
40							
41	Revenue Total	-488,500	105,700	-343,000	-496,000	137,500	-358,500
42	Expense Total	706,775	40,570	558,238	680,562	-92,473	588,089
43	Grand Total	218,275	146,270	215,238	184,562	45,027	229,589

Teen Services

	Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21
				As of March 2020		
Revenue						
1	Teen Center Rentals	-58,500	10,000	-59,000	-60,000	-60,000
2	Allocated Unearned Revenue	0		0	0	0
3	Teen Activities	-122,000	18,000	-104,000	-118,000	-118,000
4	Teen ASP Revenue	-151,000	38,000	-106,800	-140,000	-140,000
5	Teen Center Snack Shack	-21,000	2,475	-19,000	-21,000	-21,000
6	Teen Special Events	-5,000	2,000	-30	-2,500	-2,500
7	Bus Rental	-500		0	0	0
8	Revenue Total	-358,000	70,475	-288,830	-341,500	-341,500
Expense						
10	Wages and Benefits					
11	Teens- Salary Youth Services Manager	41,609		42,000	43,000	43,000
12	Teens- Rec Superintendent	18,647		19,000	20,000	20,000
13	Salary Rental Supervisor	3,785		3,220	3,400	3,400
14	Teens-Salary Coordinator	50,500	-4,400	44,100	52,000	50,000
15	Teens- Payroll PERS Staff	27,000	-3,500	23,500	27,000	20,000
16	Teen-Payroll PARS Staff	61,500	-7,000	55,000	65,190	65,190
17	Teens-Salary Custodial PTime	0		0		0
18	TC Custodian & Bldg Attendant	41,750	-6,400	30,200	41,000	41,000
19	Teens-Employer FICA/Medicare	14,100		12,395	14,260	14,260
20	Teens-PERS -Employer Share	16,300		11,500	15,845	15,845
21	Teens-Health Coverage	11,600		6,954	7,500	7,500
22	Teens-Dental Coverage	1,350		875	925	925
23	Teens- Life & LTD Insur	880		640	690	690
24	FICA Alternative PARS	1,263		1,375	675	675
25	Teens-Workers Compensation	5,500		5,700	6,700	6,700
26	Wages and Benefits Total	295,784	-21,300	256,459	298,185	289,185
27						
28	Operating Expenses					
29	Mileage Reimbursement	300		200	300	300
30	Staff Training	2,750	-500	2,250	2,500	600
31	Telephone expense	1,550		1,550	1,550	1,550
32	Electricity	19,530		19,500	20,500	20,500
33	Gas expense	4,725		4,725	5,000	5,000
34	Water	3,300		3,500	3,600	3,600
35	Disposal Fees	1,950		1,950	2,050	2,050
36	Memberships	600		600	600	600
37	Postage Expense	0		0	0	0
38	Office Supplies	1,300	-300	1,000	1,300	1,300
39	Services & Supplies	15,750	-900	13,800	14,750	14,750
40	Snack Shack Supplies	12,000	-2,000	11,000	12,800	12,800
41	Teen Publicity	1,500	-350	1,150	1,500	900
42	Teen Supplies	43,000	-10,000	33,000	45,000	27,000
43	Bus Expenses	1,000		800	1,000	1,000
44	Teens-Special Event Expenses	1,500	-1,000	600	1,500	1,500
45	Teen ASP Supplies	2,000	-1,200	800	2,000	1,500
46	Instructor Fees	1,000	0	860	1,000	1,000
47	Major Repairs	5,000		5,000	5,000	5,000
48	Allocated Admin Expenses	142,050		117,837	154,847	154,847
49	Allocated Bldg Maint Expenses	23,850		40,827	38,371	38,371
50	Operating Expenses Total	284,655	-16,250	260,949	315,168	294,168
51						
52	Revenue Total	-358,000	70,475	-288,830	-341,500	-341,500
53	Expense Total	580,439	-37,550	517,408	613,353	583,353
54	Grand Total	222,439	32,925	228,578	271,853	241,853

Preschool/Youth Services

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21
					As of March 2020		
Revenue							
1	Allocated Unearned Revenue	0					
2	Summer Rec Camp	-104,000	35,000	-61,000	-30,000		-30,000
3	Youth Classes	-197,000	27,000	-85,000	-91,000		-91,000
4	Preschool- Preschool Classes	-175,000	37,000	-137,000	-150,000	-5,000	-155,000
5	Preschool- Priority Preschool	-445,000	85,225	-307,647	-400,500		-400,500
6	Priority Parent Revenue	0		0	0		0
7	Revenue Total	-921,000	184,225	-590,647	-671,500	-5,000	-676,500
8	Expense						
9	Wages and Benefits						
10	Salary Rec Superintendent	24,862		25,000	26,500		26,500
11	Salary Youth Coordinator	59,102		60,000	62,400		62,400
12	Preschool Director	44,000	-2,500	38,500	43,000	-10,000	33,000
13	Payroll PERS Staff	80,000	-9,000	71,000	72,500		72,500
14	Payroll PARS Staff	95,000	-21,000	111,500	132,000		132,000
15	Salary Youth Manager	41,609		42,000	42,000		42,000
16	Salaries Summer Rec Camp	36,000		19,500	11,000		11,000
17	Employer FICA/Medicare	19,800		18,100	18,900	0	18,900
18	PERS- Employer Share	22,800		18,100	22,400	0	22,400
19	Kaiser - Employer Share	7,300		10,700	11,500		11,500
20	Delta Dental - Empr Share	350		875	900		900
21	Life & Ltd Ins - Empr Shr	1,200		1,375	1,450		1,450
22	PARS District Share	3,600		2,800	3,300		3,300
23	Workers Compensation	7,410		7,238	7,700		7,700
24	Unemployment Insurance	2,000		3,000	4,000		4,000
25	Wages and Benefits Total	445,033	-32,500	429,688	459,550	-10,000	449,550
26							
27	Operating Expenses						
28	Mileage	350		350	400		400
29	Staff Training	2,700	-700	800	2,700	-2,000	700
30	Telephone	1,300		1,000	1,300		1,300
31	Memberships	600		500	600	-200	400
32	Use of Premise Summer Rec	14,000		7,703	6,400		6,400
33	Elementary Supplies	0		0	0		0
34	Diablo Valley Directors	0		0	0		0
35	Preschool Supplies	1,000		1,600	1,600		1,600
36	Priority Ps Supplies	12,000		12,500	12,500	-4,000	8,500
37	Prioity Parent Expenses	0		0	0		0
38	Publicity	3,000		2,500	3,000	-1,000	2,000
39	PS Instructor Fees	29,000	-3,200	22,800	29,000		29,000
40	Youth Instructor Fees	116,000	-4,200	48,600	52,800	-2,000	50,800
41	Summer Rec Camp Supplies	14,000	-4,000	11,600	8,000		8,000
42	Allocated Admin Expenses	234,380		189,968	261,206		261,206
43	Operating Expenses Total	428,330	-12,100	299,921	379,506	-9,200	370,306
44							
45	Revenue Total	-921,000	184,225	-590,647	-671,500	-5,000	-676,500
46	Expense Total	873,363	-44,600	729,609	839,056	-19,200	819,856
47	Grand Total	-47,637	139,625	138,962	167,556	-24,200	143,356

Special Events

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21
					As of March 2020		
	Revenue						
1	Allocated Unearned Revenue	0					
2	Special Events	-42,000	19,000	-22,122	-42,000		-42,000
3	Holiday Festival	-10,000	0	-6,400	-10,000		-10,000
4	Blues & Brews	-38,000	9,000	-27,035	-7,500		-7,500
5	Revenue Total	-90,000	28,000	-55,557	-59,500	0	-59,500
6	Expenses						
7	Wages and Benefits						
8	Salary Rec Superintendent	19,020		18,930	19,880		19,880
9	PERS PT Staff	2,452		855	2,450		2,450
10	Salary Coordinator	65,669		66,970	66,970	-16,743	50,228
11	Salary Supervisor II	14,823		0	0		0
12	Payroll PARS Staff	1,050		800	1,050		1,050
13	Employer FICA/Medicare	7,900		6,640	6,830	0	6,830
14	PERS -Employer Share	7,500		6,100	6,905	-1,726	5,179
15	Health Coverage	2,600		63	0		0
16	Life & LTD Insurance	1,250		932	950		950
17	PARS Employer share	260		18	0		0
18	Wokers Comp Insurance	1,200		1,553	1,600		1,600
19	Wages and Benefits Total	123,724	0	102,861	106,635	-18,469	88,166
20							
21	Operating Expenses						
22	Mileage	350		202	350		350
23	Staff Training	1,500		75	1,500		1,500
24	Special Events Phone expense	2,000		865	900		900
25	Special Events Supplies	27,000		8,800	27,000		27,000
26	Holiday Festival Supplies	7,000		7,000	7,000		7,000
27	Blues & Brews Supplies	19,000	-1,250	31,531	3,750		3,750
28	Wine, Women & Shoes expenses	0		0	0		0
29	Publicity	1,000		311	1,000		1,000
30	Allocated Admin Expenses	63,690		36,710	45,632		45,632
31	Operating Expenses Total	121,540	-1,250	85,494	87,132	0	87,132
32							
33	Revenue Total	-90,000	28,000	-55,557	-59,500	0	-59,500
34	Expense Total	245,264	-1,250	188,355	193,767	-18,469	175,298
35	Grand Total	155,264	26,750	132,798	134,267	-18,469	115,798

Child Care - Kidstop

	2020	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget
Description	Budget	Adjustments	2019-20	2020-2021	Adjustments	2020-21
				As of March 2020		
Revenue						
1 Allocated Unearned Revenue	0					
2 Child Care	-507,000.00	140,000	-370,000	-470,000		-470,000
3 Revenue Total	-507,000.00	140,000	-370,000	-470,000	0	-470,000
4 Expense						
5 Wages and Benefits						
6 Salary Rec Superintendent	18,647.00		18,930	19,900		19,900
7 Payroll PERS Staff	76,000.00	-15,000	82,000	84,000	-12,000	72,000
8 Payroll PARS Staff	46,000.00	-5,200	50,000	55,000	-4,800	50,200
9 Child Care Director	73,185.00		80,695	83,500		83,500
10 Salary Rec Supervisor II	20,804.00		21,500	21,500		21,500
11 Child-Custodial Part Time Staf	10,750.00	-1,400	7,000	10,000		10,000
12 Employer FICA/Medicare	14,000.00		17,993	18,395		18,395
13 PERS- Employer Share	15,200.00		15,500	20,385		20,385
14 Kaiser - Employer Share	13,910.00		11,975	12,600		12,600
15 Delta Dental - Empr Share	350		440	460		460
16 Life & Ltd Ins - Empr Shr	1,225.00		1,265	1,350		1,350
17 PARS District Share	1,150.00		1,250	1,375		1,375
18 Workers Compensation	5,050.00		5,200	5,750		5,750
19 Wages and Benefits Total	296,271.00	-21,600	313,748	334,215	-16,800	317,415
20						
21 Operating Expenses						
22 Mileage	200		200	200		200
23 Staff Training	1,000.00		500	1,000	-500	500
24 Telephone	2,000.00		2,000	2,000		2,000
25 Combined Utilities	1,400.00		1,400	1,400		1,400
26 Memberships	200		200	200		200
27 License Fees	1,500.00		1,500	1,500		1,500
28 Kidstop Supplies	38,000.00	-4,800	32,000	38,000	-9,000	29,000
29 Services & Supplies	3,150.00	-300	2,000	3,150		3,150
30 Kidstop Publicity	1,000.00	-500	500	1,000		1,000
31 Major Repairs	2,500.00	-2,500	0	2,500		2,500
32 Allocated Admin Exps	98,900.00		114,939	157,595		157,595
33 Allocated Bldg Maint Expenses	4,770.00		8,165	9,593		9,593
34 Operating Expenses Total	154,620.00	-8,100	163,404	218,138	-9,500	208,638
35						
36 Revenue Total	-507,000.00	140,000	-370,000	-470,000	0	-470,000
37 Expense Total	450,891.00	-29,700	477,152	552,353	-26,300	526,053
38 Grand Total	-56,109.00	110,300	107,152	82,353	-26,300	56,053

Aquatics

	Description	Budget 2019-20	COVID 2019-20 Adjustments	Adjusted Budget 2019-20	Projected Budget 2020-2021 as of March 2020	COVID 2020-21 Adjustments	Projected Budget 2020-2021
Revenue							
1	Allocated Unearned Revenue	0	0.00	0	0	0	0
2	Aquatics- Classes	-35,000	10,760	-15,000	-30,000	8,000	-22,000
3	Aquatics-Water Exercise Class	-29,870	10,463	-20,550	-25,000	6,500	-18,500
4	Aquatics-Dolphin Swim Team	-97,500	32,085	-13,405	-65,000	14,000	-45,000
5	Aquatics-Pool Rental	-12,360	2,700	-10,616	-11,000	10,500	-2,500
6	Aquatics-Recreational Swim	-24,720	7,320	-16,133	-21,000	16,000	-5,000
7	Aquatics- Swim Instructions	-100,940	31,277	-75,000	-100,000	30,000	-70,000
8	Aquatics- Family Swim Pass	-2,060	1,146	-246	-1,800	250	-1,500
9	Aquatics- Swim for Fitness	-11,845	3,682	-8,766	-11,500	3,300	-8,200
10	Aquatics-Mt Diablo Dolphins	-17,000	0	-18,839	-16,000	1,500	-14,500
11	Aquatics- Clinics	-12,875	4,216	-8,037	-12,000	2,900	-9,100
12	Dolphins Parents Club	-5,000	0	-1,371	-5,000	0	-6,000
13	Revenue Total	-349,170	103,649	-187,963	-298,300	92,950	-202,300
Expenses							
15	Wages and Benefits						
16	Salary Rec Superintendent	12,431	0	12,620	12,620	0	12,620
17	Salary-PERS Staff	25,000	-4,550	18,000	26,000	-1,100	24,900
18	Payroll PARS Staff	180,000	-49,000	120,000	155,000	-38,000	117,000
19	Aquatics Supervisor	104,022	0	107,315	107,315	0	107,315
20	Salary Aquatics Co-Ord	86,000	0	88,100	88,100	-47,100	41,000
21	Employer FICA/Medicare	22,100	-282	17,292	17,904	-3,687	14,216
22	PERS- Employer Share	24,550	-318	21,884	25,400	-5,206	20,070
23	Kaiser - Employer Share	12,666	0	11,866	12,697	0	12,696
24	Delta Dental - Empr Share	3,500	0	3,546	3,600	0	3,600
25	Life & Ltd Ins - Empr Shr	2,300	0	2,138	2,200	0	2,200
26	PARS District Share	4,500	-1,234	3,000	3,875	-950	2,925
27	Workers Compensation	7,900	-963	6,180	7,296	-1,540	5,679
28	Unemployment Insurance	1,000	1,500	3,000	1,000	2,000	3,000
29	Wages and Benefits Total	485,969	-54,847	414,941	463,006	-95,582	367,222
30							
31	Operating Expenses						
32	Mileage	750	-190	700	750	0	750
33	Staff Training	4,000	0	3,700	4,000	0	4,000
34	Telephone	2,500	0	1,310	1,000	0	1,000
35	Electricity	19,055	0	18,500	19,055	0	19,055
36	Gas	9,500	-3,750	10,000	11,500	2,500	14,000
37	Water	5,150	0	11,000	11,500	0	11,500
38	Disposal fees	2,000	0	2,035	2,100	0	2,100
39	Memberships	1,000	0	700	900	0	900
40	Use of Premise	3,500	-2,790	315	3,500	20,500	24,000
41	Uniforms For Aquatics	3,193	0	2,500	3,300	0	3,300
42	Janitorial Supplies	1,100	-100	785	1,000	0	1,000
43	Contracted Services	77,175	-4,375	70,000	78,000	-29,500	48,500
44	Pool Chemicals Ph Park	22,050	-2,100	14,500	22,050	0	22,050
45	Pool Chemicals Phec	16,000	-1,700	12,500	16,000	-16,000	0
46	Pool Repairs & Supplies	26,250	0	25,000	26,000	-5,500	20,500
47	Program Supplies	13,500	-700	13,000	15,000	-1,000	14,000
48	Aquatics Publicity	3,150	-650	2,250	3,000	0	3,000
49	Instructor Expenses	3,000	-886	1,870	3,000	-1,250	1,750
50	Allocated Admin Expenses	129,920		117,608	139,721	0	139,721
51	Allocated Bldg Maint Expenses	4,770		2,722	6,395	0	6,395
52	Operating Expenses Total	347,563	-17,241	310,995	367,771	-30,250	337,521
53							
54	Revenue Total	-349,170	103,649	-187,963	-298,300	92,950	-202,300
55	Expense Total	833,532	-72,088	725,936	830,777	-125,832	704,743
56	Grand Total	484,362	31,561	537,973	532,477	-32,882	502,443

Communications

Description	2020 Budget	COVID 2019-20 Adjustments	Adjusted Budget 2019-20	Projected Budget 2020-2021 As of March 2020	COVID 2020-21 Adjustments	Projected Budget 2020-2021
Wages and Benefits						
1 Marketing Director	104,022.00	0	106,092	106,092		106,092
2 Communications Part Time	25,970.00	0	10,256	25,396		25,396
3 Employer FICA/Medicare	10,200.00		8,500	8,500		8,500
4 PERS- Employer Share	9,750.00		7,500	8,203		8,203
5 Kaiser - Employer Share	14,400.00		14,700	15,730		15,730
6 Delta Dental - Empr Share	600		0	0		0
7 Life & Ltd Ins - Empr Shr	980		1,070	1,100		1,100
8 PARS District Share	0		256	635		635
9 Workers Compensation	500		400	500		500
Wages and Benefits Total	166,422.00	0	148,774	166,155	0	166,155
Operating Expenses						
13 Mileage	400	0	100	400	-300	100
14 Staff Training	3,000.00	0	100	2,000	-1,500	500
15 Phone expense	550	0	300	550		550
16 Memberships	500	0	100	500	-400	100
17 Consultant Services	15,000.00	0	10,162	15,000	-5,000	10,000
18 Postage	250	0	0	250	-250	0
19 Office Supplies	1,000.00	0	1,000	1,500	-500	1,000
20 Equipment Maintenance	500	0	0	0		0
21 Awards	1,500.00	0	100	1,000	-500	500
22 Major Events/Community Outreach	5,500.00	0	5,500	6,000	-3,000	3,000
23 Website	13,200.00	0	13,500	14,000		14,000
24 Spotlight Brochure	130,000.00	0	126,543	130,000	-20,000	110,000
25 District Publicity	25,000.00	0	21,052	25,000	-5,000	20,000
26 Allocated Admin Expenses	28,500.00	0	45,100	31,084		31,084
Operating Expenses Total	224,900.00	0	223,557	227,284	-36,450	190,834
Expense Total	391,322.00	0	372,331	393,439	-36,450	356,989
Grand Total	391,322.00	0	372,331	393,439	-36,450	356,989

Park Maintenance

		Budget	COVID 2019-20	Adjusted Budget	Projected Budget	COVID 2020-21	Projected Budget	
	Description	2019-20	Adjustments	2019-20	2020-2021	Adjustments	2020-21	
					As of March 2020			
Revenue								
1	L & L # 6 Assessment Income	-651,000.00		-651,000	-651,000		-651,000	
2	Field Use Fees	-74,000.00	-17,000.00	-17,000	-34,000		-34,000	
3	Picnic Rentals	-87,000.00	-45,769.60	-45,770	-50,000		-50,000	
4	Allocated Unearned Revenue	0	0.00	0	0		0	
5	Revenue Total	-812,000.00	-62,769.60	-713,770	-735,000	0	-735,000	
6								
7	Expense							
9	Wages and Benefits							
10	Park Superintendent	124,311.00		126,792	133,836		133,836	
11	Rec & Park Manager	10,402.00		10,402	10,402		10,402	
12	Park Full Time Staff	542,000.00		467,208	542,000	-50,000	492,000	
13	Park Part Time Staff	19,000.00		25,963	0	19,000	19,000	
14	Employer FICA/Medicare	52,815.00		46,403	52,500	-6,097	46,403	
15	PERS- Employer Share	58,100.00		47,608	52,000	-4,392	47,608	
16	Kaiser - Employer Share	125,265.00		114,951	123,000		123,000	
17	Delta Dental - Empr Share	7,425.00		4,540	4,600		4,600	
18	Life & Ltd Ins - Empr Shr	7,100.00		6,399	6,500		6,500	
19	PARS District Share	475		675	0		0	
20	Uniforms	7,500.00		6,000	7,500		7,500	
21	Workers Compensation	53,800.00		41,557	44,500		44,500	
22	Unemployment Insurance	2,000.00		1,000	2,000		2,000	
23	Wages and Benefits Total	1,010,193.00	0.00	899,498	978,838	-41,489	937,349	
24								
25	Operating Expenses							
26	Mileage	700		1,350	1,500	-150	1,350	
27	Staff Training	6,000.00		6,000	6,000	0	6,000	
28	Telephone	5,500.00		5,000	5,000	0	5,000	
29	Electricity	17,000.00		19,000	19,000	0	19,000	
30	Gas	1,200.00		1,100	1,200	-100	1,100	
31	Water	115,000.00		115,000	115,000	0	115,000	
32	Disposal Fees	3,500.00		3,000	3,500	-500	3,000	
33	Sewer charges	2,000.00		1,400	1,400	0	1,400	
34	Memberships	900		600	900	-300	600	
35	Administrative Fees	11,200.00		11,200	11,200	0	11,200	
36	Assessment refunds	250		250	250	0	250	
37	Public Service Center Exp	12,500.00		12,500	12,500	0	12,500	
38	Postage	0		75	75	0	75	
39	Safety Equipment	5,000.00	1,000.00	5,000	6,000	-1,000	5,000	
40	Rental Equipment	2,000.00		2,000	2,000	0	2,000	
41	Office supplies	600		350	600	-250	350	
42	Agricultural Supplies	9,000.00		9,000	9,000	0	9,000	
43	Athletic Facility Maint	20,000.00	-5,000.00	15,000	20,000	-5,000	15,000	
44	Park Equipment Maint	8,000.00		8,000	8,000	0	8,000	
45	Irrigation Repairs	8,000.00		9,000	8,000	1,000	9,000	
46	Janitorial Supplies	8,500.00		8,500	9,000	-500	8,500	
47	Park Facility Maintenance	40,000.00		40,000	40,000	0	40,000	
48	Small Tools	6,000.00		6,000	6,000	0	6,000	
49	Structure Repairs	0		0	0		0	
50	Vehicle Maintenance	27,000.00		24,000	27,000	-3,000	24,000	
51	Contracted Tree Services	60,000.00		40,000	60,000	-30,000	30,000	
52	Contracted Park Maintenance	18,000.00		18,000	20,000		20,000	
53	Park miscellaneous	1,000.00		7,500	5,000	2,500	7,500	
54	Park Vandalism Expense	1,000.00		1,500	1,000	500	1,500	
55	Allocated Admin Expenses	149,268.00		140,000	147,541		147,541	
56	Operating Expenses Total	539,118.00	-4,000.00	510,325	546,666	-36,800	509,866	
57								
58	Revenue Total	-812,000.00	-62,769.60	-713,770	-735,000	0	-735,000	
59	Expense Total	1,549,311.00	-4,000.00	1,409,823	1,525,504	-78,289	1,447,215	
60	Grand Total	737,311.00	-66,769.60	696,053	790,504	-78,289	712,215	

Building Maintenance

		Budget	COVID 2019-20	Adjusted Budget	COVID 2020-21	Projected Budget
	Description	2019-20	Adjustments	2019-20	Adjustments	2020-2021
	Expenses					
	Wages and Benefits					
1	Bldg Maint Superintendent	0				
2	Bldg Maint Supervisors	0	7,000	88,078		124,310
3	Bldg Mint Craftsman	81,700		84,228		85,000
4	Employer FICA/Medicare	6,185		13,181		16,012
5	PERS-Employer Share	8,400		14,544		20,038
6	Health Coverage	0		15,575		16,665
7	Delta Dental	0		0		
8	Life and Disability Insurance	920		1,848		1,900
9	Workers Compensation	5,826		11,347		11,914
10	Wages and Benefits Total	103,031	7,000	228,801	0	275,840
11						
12	Operating Expenses					
13	Mileage	0		400		400
14	Training	1,000		300		300
15	Bldg Maint Phone expense	750		1,225		1,300
16	Repairs & Supplies	1,000		1,672		1,750
17	Tools & Equipment	1,200		1,000		1,000
18	Vehicle Fuel & Maintenance	3,500		0		0
19	Allocated Admin Expenses	45,720		39,113		39,171
20	Allocated Bldg Maint Expenses	-156,201		-272,511		-319,761
21	Operating Expenses Total	-103,031	0	-228,801	0	-275,840
22						
23	Expense Total	0	7,000	0		0
24	Grand Total	0	7,000	0		0

Long Term Debt

		Budget	COVID 2019-20	Adjusted Budget	Proposed Budget	Projected Budget
	Description	2019-20	Adjustments	2019-20	2020-21	2020-2021
					As of March 2020	
	Operating Expenses					
1	Interest	60,205		60,201		49,878
2	Oak Park Loan	100,000		0		
3	Operating Expenses Total	160,205	0	60,201		49,878
4						
5	Debt Service					
6	US Bank refi of CSDA COP's	150,000		150,000	153,000	153,000
7	CSDA FF&E Loan	48,390		48,389		0
8	Oak Park COP				250,000	122,307
9	Debt Service Total	198,390	0	198,389	403,000	275,307
10						
11	Expense Total	358,595	0	258,590		325,185
12	Grand Total	358,595	0	258,590		325,185