



2019-2020 Operating Budget

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2019/20 & 2020/21

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General Fund Projection

Fiscal Years Ending June 30, 2019-2023

	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Adopted	Amended	Proposed	Proposed	Estimated	Estimated
Revenue						
Administration	(3,804,000)	(3,918,000)	(4,101,500)	(4,254,440)	(4,424,618)	(4,557,356)
Seniors	(769,000)	(715,600)	(718,500)	(731,500)	(746,130)	(761,053)
Winslow Center	(40,000)	(51,225)	(51,000)	(52,020)	(53,060)	(54,122)
Community Center	(750,000)	(776,600)	(755,000)	(770,000)	(785,400)	(801,108)
School House	0	0	0	0	0	0
Rodgers Ranch	(15,000)	0	-	-	0	0
Adult Services	(144,700)	(102,800)	(134,200)	(138,280)	(141,046)	(143,867)
Athletics	(482,000)	(495,500)	(488,500)	(502,300)	(512,346)	(522,593)
Teens	(460,500)	(433,350)	(358,000)	(358,900)	(366,078)	(373,400)
Preschool/Youth	(909,000)	(949,500)	(921,000)	(924,000)	(942,480)	(961,330)
Special Events	(110,500)	(91,440)	(90,000)	(92,000)	(93,840)	(95,717)
Child Care	(475,000)	(520,900)	(507,000)	(511,000)	(521,220)	(531,644)
Aquatics	(331,500)	(319,748)	(349,170)	(367,510)	(374,860)	(382,358)
Park Maintenance	(811,000)	(813,000)	(812,000)	(812,000)	(828,240)	(844,805)
Total Operating Revenue	(9,102,200)	(9,187,663)	(9,285,870)	(9,513,950)	(9,789,318)	(10,029,350)
Expense						
Administration	407,105	714,960	349,156	384,174	395,699	407,570
Seniors	1,687,640	1,502,371	1,492,161	1,533,944	1,579,962	1,627,361
Winslow Center	136,630	127,501	99,251	103,106	106,199	109,385
Community Center	988,906	1,017,381	1,007,218	1,050,121	1,081,625	1,114,073
School House	3,050	2,150	2,350	2,540	2,616	2,695
Rodgers Ranch	7,042	11,325	11,745	12,690	13,071	13,463
Adult Services	139,065	106,911	137,013	141,202	145,438	149,801
Athletics	663,720	693,380	706,775	731,580	753,527	776,133
Teens	605,270	583,340	574,439	601,156	619,191	637,767
Preschool/Youth	747,035	722,960	873,363	898,642	925,601	953,369
Special Events	235,955	217,236	245,264	254,140	261,764	269,617
Communications	356,535	369,249	391,322	398,022	409,962	422,261
Child Care	453,355	456,290	450,891	466,978	480,987	495,417
Aquatics	829,796	802,369	833,532	842,698	867,979	894,018
Park Maintenance	1,561,918	1,452,103	1,549,311	1,564,382	1,611,313	1,659,653
Building Maintenance	0	0	0	0	0	0
Long Term Debt	255,480	255,773	358,595	405,670	405,670	405,670
Total Operating Expenses	9,078,502	9,035,299	9,082,384	9,391,044	9,660,605	9,938,253
Net (Surplus) Deficit	(23,698)	(152,364)	(203,486)	(122,906)	(128,712)	(91,097)

Net Results by Department

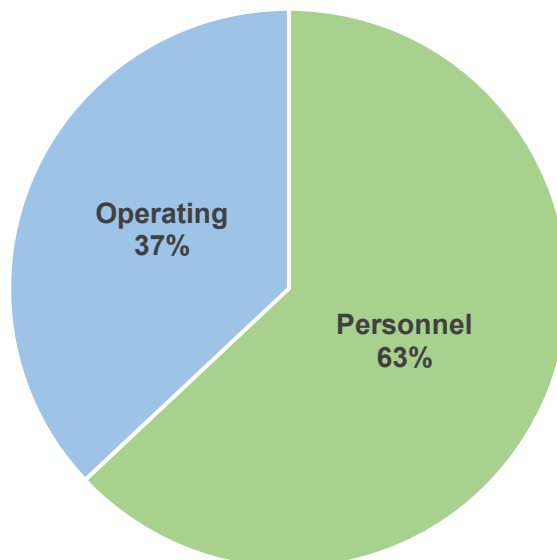
Fiscal Years Ending June 30, 2019-2022

	FY 2019	Cost	FY 2020	Cost	FY 2021	Cost	FY 2022
	Amended	Recovery	Proposed	Recovery	Proposed	Recovery	Estimated
Net Results							
Administration	(3,203,040)	548%	(3,752,344)	1175%	(3,870,266)	1107%	(4,028,918)
Seniors	786,771	48%	773,661	48%	802,444	48%	833,832
Winslow Center	76,276	40%	48,251	51%	51,086	50%	53,139
Community Center	240,781	76%	252,218	75%	280,121	73%	296,225
School House	2,150	0%	2,350	0%	2,540	0%	2,616
Rodgers Ranch	11,325	0%	11,745	0%	12,690	0%	13,071
Adult Services	4,111	96%	2,813	98%	2,922	98%	4,392
Athletics	197,880	71%	218,275	69%	229,280	69%	241,181
Teens	149,990	74%	216,439	62%	242,256	60%	253,113
Preschool/Youth	(226,540)	131%	(47,637)	105%	(25,358)	103%	(16,879)
Special Events	125,796	42%	155,264	37%	162,140	36%	167,924
Communications	369,249	0%	391,322	0%	398,022	0%	409,962
Child Care	(64,610)	114%	(56,109)	112%	(44,022)	109%	(40,233)
Aquatics	482,621	40%	484,362	42%	475,188	44%	493,119
Park Maintenance	639,103	56%	737,311	52%	752,382	52%	783,073
Long Term Debt	255,773	0%	358,595	0%	405,670	0%	405,670
Total	(152,364)	102%	(203,486)	102%	(122,906)	101%	(128,712)

Wages and Benefits Comparison Fiscal Years Ending June 30, 2019 - 2021

	FY 2019	FY 2020	% Change	FY 2021	% Change
	Amended	Proposed	Prior FY	Proposed	FY20 Proposed
Administration	1,199,050	1,160,940	-3%	1,207,670	4%
Seniors	684,155	678,753	-1%	690,694	2%
Winslow Center	39,470	38,516	-2%	39,552	3%
Community Center	505,656	549,228	9%	570,486	4%
School House	0	0	0%	0	0%
Rodgers Ranch	0	0	0%	0	0%
Adult Services	29,316	30,163	3%	30,567	1%
Athletics	346,830	337,300	-3%	348,315	3%
Teens	294,190	295,784	1%	310,741	5%
Preschool/Youth	423,210	445,033	5%	455,237	2%
Special Events	112,190	123,724	10%	127,790	3%
Communications	165,036	166,422	1%	167,657	1%
Child Care	296,940	296,271	0%	306,903	4%
Aquatics	482,821	485,969	1%	494,506	2%
Park Maintenance	928,778	1,010,193	9%	1,035,599	3%
Building Maintenance	419,563	103,030	-75%	104,050	1%
Long Term Debt	0	0	0%	0	0%
Total	5,927,204	5,721,325	-3%	5,889,767	3%

Operating vs. Personnel Expenses



Administration

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 1/31/19	Amended	Proposed	Proposed
Revenue						
100-0000-40100	Current Secured Tax	-3,400,000	-1,958,691	-3,570,000	-3,748,500	-3,898,440
100-0000-40120	Current Unsecured Tax	-115,000	-109,254	-115,000	-115,000	-115,000
100-0000-40200	HOPTR	-27,000	-12,926	-26,000	-26,000	-26,000
100-0000-41350	Redevelopment	-150,000	-94,253	-110,000	-110,000	-110,000
100-0000-41900	Interfund Transfers	113,500	0	114,000	116,000	117,000
100-0000-42450	Project Funding	0			0	0
100-0000-42500	Interest Earned	-7,000	-12,869	-26,000	-30,000	-32,000
100-0000-42555	Misc Revenue	-40,000	-5,635	-6,000	-6,000	-6,000
100-0000-42600	Insurance Dividends	-10,000		-10,000	-10,000	-10,000
100-0000-42700	ADA	-85,000	-11,540	-85,000	-86,000	-87,000
100-0000-49600	Registration Surcharge	-55,000	-12,088	-55,000	-56,000	-57,000
100-0000-49700	Reg Surcharge-Facilities fee	-28,500	-12,582	-29,000	-30,000	-30,000
100-0000-49750	Subtotal	-3,804,000	-2,229,839	-3,918,000	-4,101,500	-4,254,440
Wages and Benefits						
100-1100-50001	Admin-Salary General Manager	176,500	99,787	176,500	185,325	185,325
100-1100-50002	Admin-Salary Office Staff	79,200	47,078	80,000	80,000	80,000
100-1100-50003	Admin-Salary Accounting Staff	187,700	110,164	187,900	192,000	192,000
100-1100-50110	Rec-Admin FT Staff	62,800	36,977	64,000	64,000	64,000
100-1100-50120	Rec-Admin PT PERS Staff	33,800	19,406	32,700	34,000	34,600
100-1100-50125	Rec-Admin PT PARS Staff	26,000	12,191	25,000	25,500	26,000
100-1100-50190	PT Custodial	9,000	5,827	9,950	10,250	10,550
100-1100-55150	Employer FICA/Medicare	38,600	21,897	39,200	43,500	44,500
100-1100-55250	PERS- Employer Share	42,000	27,375	46,800	53,400	55,700
100-1100-55260	PERS Annual Fee	271,000	265,353	265,350	321,440	366,520
100-1100-55255	SERP Expenses	0	0	165,000	35,000	24,000
100-1100-55300	Kaiser - Employer Share	112,000	54,590	91,000	100,000	108,000
100-1100-55310	Delta Dental - Empr Share	8,500	4,197	7,000	7,500	7,000
100-1100-55320	Life & Ltd Ins - Empr Shr	4,600	2,720	4,650	4,725	4,775
100-1100-55370	PARS District Share	750	315	500	500	500
100-1100-55400	Workers Compensation	5,200	2,670	3,500	3,800	4,200
	Subtotal	1,057,650	710,548	1,199,050	1,160,940	1,207,670
Operating Expenses						
100-1100-60100	Board Compensation	12,400	7,580	12,400	12,400	12,400
100-1100-60200	Board Conference & Travel	5,000	921	1,500	3,000	3,000
100-1100-60300	Staff Conference & Travel	4,000	1,562	4,000	4,500	4,500
100-1100-60350	Mileage	5,000	2,985	5,300	5,500	5,500
100-1100-60370	Staff Training	4,000	5,229	6,000	8,000	8,000
100-1210-60380	Employee Service	2,300	1,222	2,300	2,400	2,500
100-1100-65365	Telephone	9,000	5,895	10,000	10,500	11,000
100-1100-65710	Water	750	337	700	750	800
100-1100-65720	Disposal Fees at the DO	1,750	1,361	2,200	2,400	2,600
100-1100-70000	Professional Services	85,000	45,436	85,000	100,000	120,000
100-1100-70020	Consultant Fees	15,000	2,225	10,000	15,000	15,000
100-1100-73310	Elections	25,000		0	0	25,000
100-1100-73320	Insurance	120,000	77,157	132,000	145,000	153,000
100-1100-73330	Legal Advertising	1,000	258	1,000	1,500	1,500
100-1100-73335	Memberships	13,500	13,529	13,550	14,000	14,300
100-1100-73340	Administrative Fees	200,000	111,131	195,000	205,000	212,000
100-1100-74000	Fundraising Expenses	0	3,640	3,640	3,700	3,800
100-1100-75350	Postage	5,250	5,328	7,500	8,000	8,500
100-1100-75500	Office Supplies	8,000	5,539	8,000	8,300	8,700
100-1100-75504	City of PH Server fees	24,000	12,000	24,000	24,000	24,000
100-1100-75505	Computer Hardware	30,000	15,054	30,000	30,000	30,000
100-1100-75506	Computer Software	12,900	11,669	13,700	14,000	15,000
100-1100-75507	Network Support	107,000	59,668	106,000	110,000	115,000
100-1100-75509	Network Communication	10,000	360	12,000	2,000	2,200
100-1100-75510	Equipment Maintenance	7,000	754	2,000	2,250	2,500
100-1100-75515	Janitorial Supplies	4,000	2,189	4,000	4,250	4,500
100-1100-75680	ADA Expenses	4,200	1,722	3,000	3,500	3,500
	Subtotal	716,050	394,751	694,790	739,950	808,800
100-1100-78000	Allocated Admin Expenses to Other	-1,371,900	-735,152	-1,183,580	-1,553,324	-1,633,951
100-1100-78050	Allocated Building Maint Exps	5,305	2,710	4,700	1,590	1,655
	Revenue Total	-3,804,000	-2,229,839	-3,918,000	-4,101,500	-4,254,440
	Direct Expense Total	1,773,700	1,105,299	1,893,840	1,900,890	2,016,470
	Overhead Expenses	-1,366,595	-732,442	-1,178,880	-1,551,734	-1,632,296
	Grand Total	-3,396,895	-1,856,982	-3,203,040	-3,752,344	-3,870,266

Seniors						
		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
Revenue						
100-1220-41300	City of Pleasant Hill	-15,000		-15,000	-16,000	-16,000
100-1220-43700	Sen Center Rentals	-200,000	-113,325	-180,000	-184,000	-188,000
100-1220-44000	Allocated Unearned Revenue		-15,126	-17,600	0	0
100-1220-44100	Senior Classes	-98,000	-54,332	-93,000	-95,000	-97,000
100-1220-45000	Senior Center Nutrition Revenue	-42,000	-20,476	-36,000	-37,000	-37,000
100-1220-49200	Senior Programs	-16,000	-13,656	-19,500	-21,000	-22,000
100-1220-49250	Senior Care Manager Funds	-31,500	-4,290	-31,500	-31,500	-31,500
100-1220-49630	Senior Trip Revenue	-243,000	-140,761	-235,000	-245,000	-250,000
100-1220-49700	Sen Club Donation Revenue	-123,500	-43,974	-88,000	-89,000	-90,000
100-1220-49800	Sen Club Activities		-300	0	0	0
	Subtotal	-769,000	-406,240	-715,600	-718,500	-731,500
Expenses						
Wages and Benefits						
100-1220-50050	Salary- Recreation Superintendent	29,400	18,025	30,255	12,431	13,122
100-1220-50050	Salary-Program Manager Rentals	14,400	8,037	14,000	11,463	12,067
100-1220-50100	Salary-Program Manager Seniors	104,025	61,876	104,500	104,500	104,500
100-1220-50120	Senior Center PERS Staff	143,500	86,453	148,000	148,000	148,000
100-1220-50125	Senior Center PARS Staff	49,500	19,151	35,500	35,500	35,500
100-1220-50130	SC-Salary Classes	10,500	4,236	7,500	8,000	8,000
100-1220-50190	Sr Center Custodial FT/ PT	203,940	115,659	203,940	205,000	205,000
100-1220-55150	Employer FICA/Medicare	38,500	21,867	38,500	38,600	41,100
100-1220-55250	PERS- Employer Share	38,000	24,960	41,760	45,909	48,755
100-1220-55300	Kaiser - Employer Share	41,500	20,034	31,600	38,650	41,150
100-1220-55310	Delta Dental - Employer Share	3,200	2,037	3,550	3,550	3,550
100-1220-55320	Life & Ltd Ins - Employer Share	3,150	2,061	3,750	3,700	3,750
100-1220-55370	PARS District Share	2,700	741	1,300	1,450	1,500
100-1220-55400	Workers Compensation	35,000	11,885	20,000	22,000	24,700
100-1220-55450	Unemployment Insurance	0	0	0	0	0
	Subtotal	717,315	397,024	684,155	678,753	690,694
Operating Expenses						
100-1220-60350	Mileage	300	64	300	400	400
100-1220-60370	Staff Training	4,450	2,465	2,800	2,400	2,400
100-1220-65365	Telephone	6,450	4,043	7,400	7,400	7,400
100-1220-65701	Electricity	55,000	27,202	47,000	48,500	50,000
100-1220-65705	Gas	9,000	4,844	8,300	8,600	9,000
100-1220-65710	Water	800	237	800	840	885
100-1220-65720	Disposal Fees	7,750	3,211	5,650	5,800	6,000
100-1220-73335	Memberships	600	150	450	600	600
100-1220-75250	Care Manager Expenses	3,300	722	3,300	3,500	3,500
100-1220-75500	Office Supplies	1,000	741	1,000	1,500	1,500
100-1220-75515	Sen Center Services & Supplies	58,070	27,436	58,000	60,900	63,945
100-1220-75540	Senior Club-Repairs and Supplies	123,500	36,652	63,000	65,000	67,000
100-1220-75640	Instructor Fees Contract Class	55,500	19,330	33,500	35,000	36,000
100-1220-75620	Senior Program Supplies	5,500	3,819	6,500	6,500	7,000
100-1220-75625	Senior Publicity	2,600	20	2,400	2,600	2,800
100-1220-75630	Senior Trip Expenses	190,000	130,836	200,000	210,000	215,000
100-1220-75700	Sen Center Nutrition Expenses	29,000	12,335	21,500	24,000	24,000
100-1220-75750	Major Repairs	5,000	8,084	8,085	10,000	10,000
	Subtotal	557,820	282,191	469,985	493,540	507,430
100-1220-78000	Allocated Admin Dept Expenses	226,860	115,301	184,231	264,213	277,940
100-1220-78050	Allocated Building Maint Expenses	185,645	94,866	164,000	55,655	57,880
	Revenue Total	-769,000	-406,240	-715,600	-718,500	-731,500
	Direct Expense Total	1,275,135	679,215	1,154,140	1,172,293	1,198,124
	Overhead Expense Total	412,505	210,167	348,231	319,868	335,820
	Grand Total	918,640	483,142	786,771	773,661	802,444

Winslow Center						
		2019		2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1230-43300	Winslow Center Rentals	-40,000	-31,080	-50,000	-51,000	-52,020
100-1230-44000	Allocated Unearned Revenue		-706	-1,225		
	Subtotal	-40,000	-31,786	-51,225	-51,000	-52,020
	Wages and Benefits					
100-1230-50060	Salary-Program Manager Rentals	3,300	1,841	3,160	2,026	2,132
100-1230-50190	WC-Custodial Part Time Staff	27,000	16,341	28,500	28,000	28,000
100-1230-55150	Employer FICA/Medicare	2,400	1,384	2,400	2,600	2,800
100-1230-55250	PERS- Employer Share	2,150	1,369	2,250	2,400	2,700
100-1230-55300	Kaiser - Employer Share	1,625	212	1,050	1,100	1,200
100-1230-55320	Life & Ltd Ins - Empr Sha	70	29	60	65	70
100-1230-55400	Workers Compensation	2,000	1,259	2,050	2,325	2,650
	Subtotal	38,545	22,435	39,470	38,516	39,552
	Operating Expenses					
100-1230-60370	Staff Training	0				
100-1230-65365	Telephone	4,000	2,564	4,400	4,450	4,500
100-1230-65701	Electricity	7,000	3,609	7,000	7,350	7,720
100-1230-65705	Gas	600	164	500	600	650
100-1230-65710	Water	2,500	1,424	2,500	2,800	3,200
100-1230-65720	Disposal Fees	3,000	1,625	3,000	3,150	3,325
100-1230-75515	Services and Supplies	7,600	7,327	10,450	10,975	11,525
100-1230-75750	Major Repairs	5,000		5,000	5,000	5,000
	Subtotal	29,700	16,712	32,850	34,325	35,920
100-1230-78000	Allocated Admin Dept Expenses	15,345	7,186	8,181	13,690	14,404
100-1230-78050	Allocated Building Dept. Expenses	53,040	26,790	47,000	12,720	13,230
	Revenue Total	-40,000	-31,786	-51,225	-51,000	-52,020
	Direct Expense Total	68,245	39,147	72,320	72,841	75,472
	Overhead Total	68,385	33,976	55,181	26,410	27,634
	Grand Total	96,630	41,337	76,276	48,251	51,086

Community Center

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/19	Amended	Proposed	Proposed
	Revenue					
100-1231-43700	Community Center Rental	-750,000	-466,692	-750,000	-755,000	-770,000
100-1231-44000	Allocated Unearned Revenue		-14,604	-26,600		
	Subtotal	-750,000	-481,295	-776,600	-755,000	-770,000
	EXPENSES					
	Wages and Benefits					
100-1231-50050	Salary-Program Manager-Rentals	58,050	32,610	55,902	66,724	70,236
100-1231-50060	Salary- Rec Superintendent				18,647	19,683
100-1231-50120	CC- PERS Staff	65,000	49,249	85,000	85,000	85,000
100-1231-50125	CC-PARS Staff	12,000	6,643	11,500	14,500	15,000
100-1231-50190	CC-Custodial Part Time Staff	218,800	132,978	225,000	225,000	225,000
100-1231-55150	Employer FICA/Medicare	26,150	15,802	27,700	29,000	33,500
100-1231-55250	PERS- Employer Share	21,300	15,390	26,100	30,000	34,625
100-1231-55300	Kaiser - Employer Share	27,000	32,694	56,046	59,969	64,167
100-1231-55310	Delta Dental - Empr Share	0	859	860	0	0
100-1231-55320	Life & Ltd Ins - Empr Shr	875	371	760	825	900
100-1231-55370	PARS District Share	1,400	500	288	363	375
100-1231-55400	Workers Compensation	18,000	10,479	16,500	19,200	22,000
	Subtotal	448,575	297,576	505,656	549,228	570,486
	Operating Expenses					
100-1231-60350	Mileage	400	64	125	125	125
100-1231-60370	Staff Training	500	89	2,000	5,000	5,000
100-1231-65365	Telephone	9,600	3,923	9,000	9,450	9,925
100-1231-65701	Electricity	55,000	28,640	55,000	57,750	60,650
100-1231-65705	Gas	11,500	4,800	11,000	11,550	12,125
100-1231-65710	Water	5,200	1,850	3,800	4,250	4,900
100-1231-65720	Disposal Fees	12,500	5,632	12,000	12,600	13,250
100-1231-65730	Universal Waste Fees	500	200	500	500	500
100-1231-73335	Memberships	400	165	300	300	350
100-1231-75500	Office Supplies	7,500	4,344	12,000	12,000	12,000
100-1231-75515	Services and Supplies	65,000	37,296	65,000	66,950	70,000
100-1231-75625	Center Publicity	4,500		3,000	3,200	3,500
100-1231-75750	Major Repairs	10,000	3,272	10,000	10,000	10,000
	Subtotal	182,600	90,275	183,725	193,675	202,325
100-1231-78000	Allocated Admin Dept Expenses	172,085	90,613	160,000	208,660	219,430
100-1231-78050	Allocated Bldg Maint. Expenses	185,646	95,181	168,000	55,655	57,880
	Revenue Total	-750,000	-481,295	-776,600	-755,000	-770,000
	Direct Expense Total	631,175	387,851	689,381	742,903	772,811
	Overhead Total	357,731	185,794	328,000	264,315	277,310
	Grand Total	238,906	92,350	240,781	252,218	280,121

School House						
		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1232-43300	School House Rentals	0	0	0	0	0
	Subtotal	0	0	0	0	0
	Operating Expenses					
100-1232-65701	Electricity	600	230	400	460	510
100-1232-65710	Water	450	253	1250	1,325	1,400
100-1232-75515	Services and Supplies	2,000	458	250	300	350
	Subtotal	3,050	940	1900	2,085	2,260
	Allocated Admin Exps	0	186	250	265	280
	Revenue Total	0	0	0	0	0
	Direct Expense Total	3050	940	1900	2,085	2,260
	Overhead Total		186	250	265	280
	Grand Total	3050	1126	2150	2350	2540

Rodgers Ranch

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1233-43700	Rodgers Ranch Rentals	-15,000	0	0	0	0
	Subtotal	-15,000	0	0	0	0
	Operating Expenses					
100-1233-65701	Electric	550	276	525	570	650
100-1233-65705	Gas	3,700	88	250	275	310
100-1233-65710	Water		4,402	8,200	8,700	9,400
100-1233-75515	Services and Supplies	550	566	570	600	650
100-1233-75750	Major Repairs	0	0	0	0	0
	Subtotal	4,800	5,332	9,545	10,145	11,010
	Allocated Admin Dept Exps	1,121	559	890	800	840
	Revenue Total	-15,000	0	0	0	0
	Direct Expense Total	5,921	5,890	10,435	10,945	11,850
	Overhead Total	1,121	559	890	800	840
	Grand Total	-9,079	6,449	11,325	11,745	12,690

Adult Services

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1240-44000	Allocated Unearned Revenue		-2,214	-4,050	0	0
100-1240-44100	Classes	-143,200	-57,308	-95,950	-132,600	-136,580
100-1240-44300	On-line Classes	-1,500	-1,023	-2,800	-1,600	-1,700
	Subtotal	-144,700	-60,545	-102,800	-134,200	-138,280
	Expenses					
100-1240-50150	Adult-PERS Salaries	25,000	12,197	24,395	24,395	24,395
100-1240-55150	Employer FICA/Medicare	1,875	876	1,850	1,847	1,847
100-1240-55250	PERS- Employer Share	2,225	1,148	1,700	2,500	2,800
100-1240-55310	Delta Dental - Empr Share	500	113	660	675	700
100-1240-55320	Life & Ltd Ins - Empr Shr	445	45	275	295	325
100-1240-55370	PARS District Share	0	0	0	0	0
100-1240-55400	Workers Compensation	640	223	436	451	500
100-1240-55450	Unemployment Insurance	0	0	0	0	0
	Subtotal	30,685	14,601	29,316	30,163	30,567
	Operating Expenses					
100-1240-60350	Mileage	0	0	0	0	0
100-1240-60370	Staff Training	210	0	155	155	155
100-1240-65365	Telephone	0	0	0	0	0
100-1240-75640	Instructor Payments	60,000	19,739	39,040	79,980	82,380
100-1240-75620	Program Supplies		670	200	0	0
100-1240-75625	Publicity	150	0	0	100	100
	Subtotal	60,360	20,409	39,395	80,235	82,635
100-1240-78000	Allocated Admin Dept. Expenses	48,020	24,959	38,200	26,615	28,000
	Revenue Total	-144,700	-60,545	-102,800	-134,200	-138,280
	Direct Expense Total	91,045	35,011	68,711	110,398	113,202
	Overhead Expense Total	48,020	24,959	38,200	26,615	28,000
	Grand Total	-5,635	-575	4,111	2,813	2,922

Athletics

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1250-44000	Allocated Unearned Revenue		-9,599	-17,500		
100-1250-45050	Youth Sports	-50,000	-45,832	-70,000	-68,000	-70,000
100-1250-45150	Recreation General	-180,000	-114,357	-182,000	-185,500	-189,300
100-1250-45200	Adult Softball	-140,000	-79,735	-125,000	-127,500	-130,000
100-1250-45250	Adult Basketball	-74,000	-64,183	-80,000	-82,000	-84,000
100-1250-45300	Drop-in Sport	-21,000	-6,387	-12,000	-13,500	-15,000
100-1250-45500	Athletics-Athl& Fitness	-17,000	-3,529	-9,000	-12,000	-14,000
	Subtotal	-482,000	-323,622	-495,500	-488,500	-502,300
	Expenses					
	Wages and Benefits					
100-1250-50010	Rec & Parks Manager	104,000	61,876	105,210	93,620	93,620
100-1250-50015	Recreation Coordinator	55,820	32,564	55,825	57,500	59,300
100-1250-50050	Salary PARS Staff	51,500	18,758	42,200	43,000	45,000
100-1250-50120	Payroll PERS Staff	23,000	19,095	32,000	32,000	34,000
100-1250-55150	Employer FICA/Medicare	14,000	8,670	14,625	15,000	15,425
100-1250-55250	PERS- Employer Share	16,500	11,154	19,000	18,500	19,000
100-1250-55300	Kaiser - Employer Share	34,000	18,762	33,100	33,000	35,200
100-1250-55310	Delta Dental - Empr Share	3,200	1,768	3,050	2,800	2,850
100-1250-55320	Life & Ltd Ins - Empr Shr	1,800	997	1,720	1,680	1,720
100-1250-55370	PARS District Share	1,200	508	1,050	1,100	1,200
100-1250-55400	Workers Compensation	4,200	2,412	39,080	39,100	41,000
100-1250-55450	Unemployment Insurance		-30	-30	0	0
	Subtotal	309,220	176,534	346,830	337,300	348,315
	Operating Expenses					
100-1250-60350	Mileage	800	259	500	600	600
100-1250-60370	Staff Training	2,000	0	0	1,000	1,500
100-1250-65365	Telephone	1,100	813	1,220	1,300	1,400
100-1250-65701	Athletics Electricity Exps	15,600	7,554	12,000	13,000	14,000
100-1250-73335	Memberships	250	150	150	250	250
100-1250-73410	Use of Premise	52,000	23,739	52,000	52,000	53,000
100-1250-75050	Youth Sports Supplies	14,000	4,985	16,500	17,500	18,500
100-1250-75620	Rec General Supplies	65,000	19,733	38,000	39,000	40,000
100-1250-75622	Contract Officials	48,000	27,719	48,000	49,000	50,000
100-1250-75625	Publicity	200	130	130	200	200
100-1250-75640	Instructor Expenses		28,653	47,750	48,500	49,000
100-1250-75670	Athletic Supplies	1,000	20	300	400	500
	Subtotal	199,950	113,754	216,550	222,750	228,950
100-1250-78000	Allocated Admin Dept. Exp	154,550	79,879	130,000	146,725	154,315
	Revenue Total	-482,000	-323,622	-495,500	-488,500	-502,300
	Direct Expense Total	509,170	290,288	563,380	560,050	577,265
	Overhead Expenses	154,550	79,879	130,000	146,725	154,315
	Grand Total	181,720	46,544	197,880	218,275	229,280

Teen Services

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/19	Amended	Proposed	Proposed
	Revenue					
100-1255-43700	Teen Center Rentals	-69,000	-36,915	-60,000	-58,500	-59,400
100-1255-44000	Allocated Unearned Revenue		-9,521	-17,325	0	0
100-1255-45100	Teen Activities	-190,000	-136,217	-190,000	-122,000	-122,000
100-1255-45150	Teen ASP Revenue	-175,000	-87,476	-141,000	-151,000	-151,000
100-1255-45200	Teen Center Snack Shack	-20,000	-12,568	-20,500	-21,000	-21,000
100-1255-45450	Teen Special Events	-6,000		-4,525	-5,000	-5,000
100-1255-45600	Bus Rental	-500		0	-500	-500
	Subtotal	-460,500	-282,697	-433,350	-358,000	-358,900
	Wages and Benefits					
100-1255-50015	Salary-Program Manager Youth Srvc	62,425	36,646	62,425	41,609	41,609
100-1255-50050	Salary Recreation Superintendent	17,610	10,187	17,610	18,647	19,683
100-1255-50150	Salary-Program Manager- Rentals	4,000	2,220	3,900	3,785	3,984
100-1255-50100	Salary Teen Coordinator	43,000	23,246	42,000	50,500	52,015
100-1255-50120	Salary PERS Staff	6,000	23,381	25,000	27,000	29,160
100-1255-50130	Salary PARS Staff	71,000	25,848	55,000	61,500	64,500
100-1255-50195	Building Attendant & Custodians	38,650	19,283	38,650	41,750	45,090
100-1255-55150	Employer FICA/Medicare	13,000	8,683	14,400	14,100	14,800
100-1255-55250	PERS -Employer Share	12,000	9,710	15,580	16,300	18,000
100-1255-55300	Health Coverage	10,700	8,493	10,800	11,600	12,350
100-1255-55310	Dental Coverage	925	801	1,350	1,350	1,350
100-1255-55320	Life & LTD Insur	850	528	900	880	1,000
100-1255-55370	FICA Alternative PARS	1,850	815	1,375	1,263	1,300
100-1255-55400	Workers Compensation	5,800	3,602	5,200	5,500	5,900
	Subtotal	287,810	173,441	294,190	295,784	310,741
	Operating Expenses					
100-1255-60350	Mileage Reimbursement	250	168	300	300	300
100-1255-60370	Staff Training	2,500	2,437	2,500	2,750	2,750
100-1255-65365	Telephone Expense	1,650	700	1,500	1,550	1,600
100-1255-65701	Electricity	18,600	9,805	18,600	19,530	20,510
100-1255-65705	Gas expense	4,800	1,634	4,500	4,725	4,975
100-1255-65710	Water	3,000	1,395	3,000	3,300	3,600
100-1255-65720	Disposal Fees	1,850	1,080	1,850	1,950	2,050
100-1255-73335	Memberships	450	490	600	600	600
100-1255-75500	Office Supplies	1,000	1,296	1,300	1,300	1,300
100-1255-75515	Services & Supplies	15,330	7,391	15,000	15,750	16,550
100-1255-75620	Snack Shack Supplies	12,000	5,701	12,000	12,000	12,000
100-1255-75625	Event & Program Publicity	1,500	201	1,500	1,500	1,500
100-1255-75626	Supplies	95,000	29,652	42,000	43,000	44,000
100-1255-75628	Bus Expenses	5,000	596	1,000	1,000	1,000
100-1255-75630	Special Event Expenses	1,500	81	1,500	1,500	1,500
100-1255-75635	Afterschool Supplies	2,000	-242	2,000	2,000	2,000
100-1255-75640	Instructor Expenses		34,208	50,000	1,000	1,000
100-1255-75750	Major Repairs	5,000	899	5,000	5,000	5,000
	Subtotal	171,430	97,492	164,150	112,755	116,235
100-1255-78000	Allocated Admin Dept. Expenses	66,470	35,224	59,000	142,050	149,375
100-1255-78050	Allocated Building Maint. Dept.	79,560	40,657	66,000	23,850	24,805
	Revenue Total	-460,500	-282,697	-433,350	-358,000	-358,900
	Direct Expense Total	459,240	270,933	458,340	408,539	426,976
	Overhead Expense Total	146,030	75,881	125,000	165,900	174,180
	Grand Total	144,770	64,116	149,990	216,439	242,256

Preschool/Youth Services

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1260-44000	Allocated Unearned Revenue		-17,260	-31,500		
100-1260-46100	Youth Classes	-200,000	-87,206	-195,000	-197,000	-200,000
100-1260-46250	Preschool/Youth Classes	-170,000	-108,065	-175,000	-175,000	-175,000
100-1260-46260	Preschool- Priority Preschool	-435,000	-437,472	-444,000	-445,000	-445,000
100-1260-46300	Priority Parent Revenue	-4,000	-5,707	0	0	0
100-1260-44200	Summer Rec Camp	-100,000	-56,783	-104,000	-104,000	-104,000
	Subtotal	-909,000	-712,492	-949,500	-921,000	-924,000
	Wages and Benefits					
100-1260-50050	Salary Rec Superintendent	23,500	13,582	23,500	24,862	26,243
100-1260-50055	Salary Youth Coordinator	59,100	34,202	59,100	59,102	62,385
100-1260-50150	Salary Youth Manager	20,800	12,855	20,800	41,609	41,609
100-1260-50060	Preschool Director	46,000	22,992	44,000	44,000	44,000
100-1260-50080	Preschool PERS Staff	95,000	58,604	91,000	80,000	82,000
100-1260-50090	Preschool PARS Staff	90,000	53,417	92,000	95,000	95,000
100-1260-50160	Salaries Summer Rec Camp	36,000	22,315	34,000	36,000	36,000
100-1260-55150	Employer FICA/Medicare	19,000	12,069	18,100	19,800	20,500
100-1260-55250	PERS- Employer Share	19,700	11,849	20,300	22,800	26,000
100-1260-55300	Kaiser - Employer Share	7,000	3,785	6,825	7,300	7,825
100-1260-55310	Delta Dental - Empr Share	325	150	335	350	375
100-1260-55320	Life & Ltd Ins - Empr Shr	1,100	567	1,050	1,200	1,600
100-1260-55370	PARS District Share	3,650	2,077	3,200	3,600	3,700
100-1260-55400	Workers Compensation	7,700	3,934	6,500	7,410	8,000
100-1260-55450	Unemployment Insurance	0	1,974	2,500	2,000	0
	Subtotal	428,875	254,372	423,210	445,033	455,237
	Operating Expenses					
100-1260-60350	Mileage	350	102	300	350	350
100-1260-60370	Staff Training	2,000	611	1,500	2,700	2,700
100-1260-65365	Telephone	1,000	424	1,000	1,300	1,300
100-1260-73335	Memberships	600	145	450	600	600
100-1260-75100	Elementary Instructor Payments	0	4,034	0	0	0
100-1260-75150	Diablo Valley Directors	0	-1,461	0	0	0
100-1260-75225	License Fees	400		0	0	0
100-1260-75250	Preschool Supplies	1,000	239	1,000	1,000	1,000
100-1260-75260	Priority Preschool Supplies	14,000	4,184	10,000	12,000	14,000
100-1260-73410	Use of Premise-Summer Rec Camp	12,500	7,296	14,000	14,000	14,000
100-1260-75640	Preschool Instructor Expenses	29,000	14,145	29,000	29,000	29,000
100-1260-75645	Youth Instructor Fees	114,000	36,550	114,500	116,000	116,000
100-1260-75660	Summer Rec Camp Supplies	12,500	6,080	14,000	14,000	15,000
100-1260-75625	Publicity	3,000	2,557	3,000	3,000	3,000
	Subtotal	190,350	74,907	188,750	193,950	196,950
100-1260-78000	Allocated Admin Dept Expenses	127,810	67,378	111,000	234,380	246,455
	Revenue Total	-909,000	-712,492	-949,500	-921,000	-924,000
	Direct Expense Total	619,225	329,279	611,960	638,983	652,187
	Overhead Expense Total	127,810	67,378	111,000	234,380	246,455
	Grand Total	-161,965	-315,835	-226,540	-47,637	-25,358

Special Events

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1265-44000	Allocated Unearned Revenue		-4,137	-7,500	0	0
100-1265-46150	Special Events	-50,000	-27,321	-42,000	-42,000	-42,000
100-1265-46155	Holiday Festival	-10,500	-6,494	-8,800	-10,000	-10,000
100-1265-46160	Blues & Brews	-50,000	-33,140	-33,140	-38,000	-40,000
	Subtotal	-110,500	-71,092	-91,440	-90,000	-92,000
	Wages and Benefits					
100-1265-50050	Salary Recreation Superintendant	11,750	6,791	11,750	19,020	20,542
100-1265-50050	Salary-Program Mgr Rentals/Events	14,050	7,889	14,050	14,823	15,603
100-1265-50080	PERS PT Staff	1,200	1,266	2,270	2,452	2,648
100-1265-50100	Salary Coordinator	65,700	38,304	65,700	65,669	65,669
100-1265-50150	PARS Special Events Staff	750	317	1,000	1,050	1,103
100-1265-55150	Employer FICA/Medicare	7,000	4,124	7,100	7,900	8,300
100-1265-55250	PERS -Employer Share	6,500	4,055	6,700	7,500	8,250
100-1265-55300	Health Coverage	0	427	1,500	2,600	2,750
100-1265-55320	Life & LTD Insurance	975	529	955	1,250	1,325
100-1265-55370	PARS Employer share	30	8	250	260	275
100-1265-55400	Wokers Comp Insurance	1,800	724	915	1,200	1,325
	Subtotal	109,755	64,433	112,190	123,724	127,790
	Operating Expenses					
100-1265-60350	Mileage	350	98	200	350	350
100-1265-60370	Staff Training	1,500	106	800	1,500	1,500
100-1265-65365	Phone	2,300	1,073	1,840	2,000	2,000
100-1265-75150	Special Events Supplies	22,000	15,715	26,865	27,000	28,500
100-1265-75155	Holiday Festival Supplies	7,000	6,357	6,357	7,000	7,000
100-1265-75160	Blues & Brews Supplies	30,000	14,654	14,654	19,000	19,000
100-1265-75170	Wine, Women & Shoes expenses	0	2,255	2,255	0	0
100-1265-75625	Publicity	2,000		800	1,000	1,000
	Subtotal	65,150	40,258	53,771	57,850	59,350
100-1265-78000	Allocated Admin Dept Expenses	61,050	31,750	51,275	63,690	67,000
	Revenue Total	-110,500	-71,092	-91,440	-90,000	-92,000
	Direct Expense Total	174,905	104,691	165,961	181,574	187,140
	Overhead Total	61,050	31,750	51,275	63,690	67,000
	Grand Total	125,455	65,349	125,796	155,264	162,140

Communications

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Expenses					
100-1290-50110	Salary- Comm Manager	97,900	60,676	104,016	104,022	104,022
100-1290-50120	Communications Part Time	27,200	15,423	25,970	25,970	25,970
100-1290-55150	Employer FICA/Medicare	9,600	5,729	9,850	10,200	10,400
100-1290-55250	PERS- Employer Share	9,000	5,780	9,470	9,750	10,450
100-1290-55300	Kaiser - Employer Share	14,400	7,938	13,710	14,400	14,690
100-1290-55310	Delta Dental - Empr Share	0	566	570	600	615
100-1290-55320	Life & Ltd Ins - Empr Shr	980	572	1,015	980	1,000
100-1290-55400	Workers Compensation	500	258	435	500	510
	Subtotal	159,580	96,941	165,036	166,422	167,657
	Operating Expenses					
100-1290-60350	Mileage	600	155	245	400	410
100-1290-60370	Staff Training	3,000	147	150	3,000	3,060
100-1290-65365	Phone	550	288	495	550	565
100-1290-73335	Memberships	500	0	0	500	510
100-1290-75000	Consultant Services	15,000	4,900	13,650	15,000	15,300
100-1290-75350	Postage	250	0	0	250	255
100-1290-75500	Office Supplies	1,000	261	475	1,000	1,020
100-1290-75510	Equipment Maintenance	500	0	0	500	510
100-1290-75605	Awards	1,500	57	60	1,500	1,530
100-1290-75610	Major Events	3,300	4,424	5,424	5,500	5,610
100-1290-75612	Website	13,000	12,682	12,907	13,200	13,470
100-1290-75624	Spotlight Brochure	98,000	77,165	127,561	130,000	132,600
100-1290-75625	District Publicity	25,000	6,697	15,673	25,000	25,500
	Subtotal	162,200	106,775	176,639	196,400	200,340
100-1290-78000	Allocated Admin Dept Expenses	34,755	17,314	27,574	28,500	30,025
	Direct Expense Total	321,780	203,716	341,675	362,822	367,997
	Overhead Total	34,755	17,314	27,574	28,500	30,025
	Grand Total	356,535	221,030	369,249	391,322	398,022

Child Care

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/19	Amended	Proposed	Proposed
	Revenue					
100-1270-44000	Allocated Unearned Revenue		-9,780	-17,900	0	0
100-1270-47100	Child Care	-475,000	-301,259	-503,000	-507,000	-511,000
	Subtotal	-475,000	-311,040	-520,900	-507,000	-511,000
	Wages and Benefits					
100-1270-50050	Salary Recreation Superintendent	17,650	10,187	17,650	18,647	19,683
100-1270-50055	Salary - Program Manager- Youth Srvs.	20,800	12,375	20,800	20,804	20,804
100-1270-50100	Child Care Director	75,250	42,863	75,250	73,185	77,251
100-1270-50080	Child Care PT PERS Staff	60,000	47,559	76,000	76,000	76,000
100-1270-50090	Child Care PT PARS Staff	38,000	26,750	46,000	46,000	46,000
100-1270-50190	Child-Custodial Part Time Staf	10,000	5,088	10,000	10,750	11,500
100-1270-55150	Employer FICA/Medicare	15,300	9,259	15,200	14,000	15,000
100-1270-55250	PERS- Employer Share	14,200	9,413	15,550	15,200	17,400
100-1270-55300	Kaiser - Employer Share	14,000	7,987	13,000	13,910	14,900
100-1270-55310	Delta Dental - Empr Share	350	150	340	350	375
100-1270-55320	Life & Ltd Ins - Empr Shr	1,250	639	1,200	1,225	1,250
100-1270-55370	PARS District Share	1,650	768	1,150	1,150	1,390
100-1270-55400	Workers Compensation	5,200	2,910	4,800	5,050	5,350
	Subtotal	273,650	175,948	296,940	296,271	306,903
	Operating Expenses					
100-1270-60350	Mileage	400	25	200	200	200
100-1270-60370	Staff Training	1,000	169	600	1,000	1,000
100-1270-65365	Telephone	2,000	939	2,000	2,000	2,000
100-1270-65700	Combined Utilities	1,400	561	1,000	1,400	1,400
100-1270-73335	Memberships	400	0	0	200	200
100-1270-75225	License Fees	2,400	968	1,500	1,500	1,500
100-1270-75250	Kidstop Supplies	38,000	21,797	38,000	38,000	38,000
100-1270-75515	Services & Supplies	5,000	1,306	3,000	3,150	3,310
100-1270-75625	Kidstop Publicity	2,000	421	1,500	1,000	1,000
100-1270-75750	Major Repairs	2,500	0	2,500	2,500	2,500
	Subtotal	55,100	26,185	50,300	50,950	51,110
100-1270-78000	Allocated Admin Dept. Expenses	108,690	57,515	95,000	98,900	104,000
100-1270-78050	Allocated Building Maint. Dept. Expenses	15,915	8,131	14,050	4,770	4,965
	Revenue Total	-475,000	-311,040	-520,900	-507,000	-511,000
	Direct Expense Total	328,750	202,133	347,240	347,221	358,013
	Overhead Expense Total	124,605	65,647	109,050	103,670	108,965
	Grand Total	-21,645	-43,260	-64,610	-56,109	-44,022

Aquatics

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 03/31/2019	Amended	Proposed	Proposed
Revenue						
100-1280-44000	Allocated Unearned Revenue		-8,534	-10,700	0	0
100-1280-48000	General Classes	-32,000	-17,788	-32,000	-35,000	-36,050
100-1280-48100	Water Exercise Class	-32,000	-19,971	-29,000	-29,870	-30,766
100-1280-48200	Dolphin Swim Team	-70,000	-14,640	-70,000	-97,500	-107,250
100-1280-48300	Aquatics-Pool Rental	-15,000	-7,376	-12,000	-12,360	-12,731
100-1280-48400	Aquatics-Recreational Swim	-28,000	-16,361	-24,000	-24,720	-25,462
100-1280-48500	Aquatics- Swim Instructions	-95,000	-59,750	-98,000	-100,940	-103,968
100-1280-48600	Aquatics- Family Swim Pass	-2,500	-278	-2,000	-2,060	-2,122
100-1280-48700	Aquatics- Swim for Fitness	-15,000	-7,731	-11,500	-11,845	-12,200
100-1280-48800	Aquatics-Mt. Diablo Dolphins	-16,000	-13,048	-13,048	-17,000	-18,700
100-1280-48900	Aquatics- Clinics	-18,000	-9,464	-12,500	-12,875	-13,261
100-1280-49850	Dolphin Parents Club Revenue	-8,000		-5,000	-5,000	-5,000
	Subtotal	-331,500	-174,942	-319,748	-349,170	-367,510
Wages & Benefits						
100-1280-50050	Salary Recreation Superintendent	17,650	13,122	20,460	12,431	13,122
100-1280-50100	Salary-Program Manager Aquatics	104,025	79,212	105,216	104,022	104,022
100-1280-50080	Aquatics -PERS Staff			4,800	25,000	27,000
100-1280-50090	Aquatics-PARS Staff	200,876	117,027	200,000	180,000	185,400
100-1280-50188	Salary Aquatics Supervisor I	85,400	65,020	86,000	86,000	86,000
100-1280-55150	Employer FICA/Medicare	15,900	14,014	18,200	22,100	20,400
100-1280-55250	PERS- Employer Share	19,400	14,053	19,300	24,550	24,850
100-1280-55300	Kaiser - Employer Share	12,000	8,441	10,510	12,666	13,552
100-1280-55310	Delta Dental - Empr Share	4,000	2,721	3,355	3,500	3,500
100-1280-55320	Life & Ltd Ins - Empr Shr	2,300	1,574	2,480	2,300	2,425
100-1280-55370	PARS District Share	5,100	3,385	5,000	4,500	4,635
100-1280-55400	Workers Compensation	11,750	4,945	7,500	7,900	8,600
100-1280-55450	Unemployment Insurance	1,000	-37	0	1,000	1,000
	Subtotal	479,401	323,477	482,821	485,969	494,506
Operating Expenses						
100-1280-60350	Mileage	1,000	450	750	750	773
100-1280-60370	Staff Training	4,100	2,561	2,750	4,000	4,000
100-1280-65365	Telephone	2,575	1,692	2,500	2,500	2,575
100-1280-65701	Electricity	17,000	11,709	18,500	19,055	19,627
100-1280-65705	Gas	9,500	9,170	11,500	9,500	9,785
100-1280-65710	Water	3,900	3,170	5,000	5,150	5,305
100-1280-65720	Disposal fees	1,850	1,447	1,950	2,000	2,060
100-1280-73335	Memberships	1,000	571	775	1,000	1,000
100-1280-73410	Use of Premise	1,250	1,116	4,125	3,500	34,605
100-1280-75380	Uniforms For Aquatics	3,100	492	3,100	3,193	3,289
100-1280-75515	Janitorial Supplies	1,050	648	1,050	1,100	1,133
100-1280-75520	Contracted Services	74,340	53,728	73,500	77,175	51,034
100-1280-75525	Pool Chemicals PH Park	21,500	15,772	21,000	22,050	23,153
100-1280-75527	Pool Chemicals Ed Center	16,000	10,228	14,000	16,000	0
100-1280-75530	Pool Repairs & Supplies	23,500	19,299	25,000	26,250	27,563
100-1280-75620	Program Supplies	14,500	11,587	13,500	13,500	14,175
100-1280-75625	Aquatics Publicity	3,400	1,235	3,000	3,150	3,308
100-1280-75640	Instructor Expenses	6,500	168	1,800	3,000	3,150
	Subtotal	206,065	145,043	203,800	212,873	206,532
100-1280-78000	Allocated Admin Dept. Expenses	139,025	87,441	114,000	129,920	136,700
100-1280-78050	Allocated Bldg Maint. Dept. Expenses	5,305	3,169	5,139	4,770	4,960
	Revenue Total	-331,500	-174,942	-319,748	-349,170	-367,510
	Direct Expense Total	685,466	468,520	686,621	698,842	701,038
	Overhead Total	144,330	90,610	119,139	134,690	141,660
	Grand Total	498,296	384,188	486,012	484,362	475,188

Park Maintenance

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 3/31/2019	Amended	Proposed	Proposed
	Revenue					
100-1300-41700	L & L # 6 Assessment Income	-650,000	-376,270	-650,000	-651,000	-651,000
100-1300-42000	Field Use Fees	-74,000	-31,092	-74,000	-74,000	-74,000
100-1300-42500	Picnic Rentals	-87,000	-31,943	-87,000	-87,000	-87,000
100-1300-44000	Allocated Unearned Revenue		-1,522	-2,000	0	0
	Subtotal	-811,000	-440,827	-813,000	-812,000	-812,000
	Wages and Benefits					
100-1300-50180	Park Superintendent	117,405	89,410	119,730	124,311	131,217
100-1300-50181	Rec & Parks Manager				10,402	10,402
100-1300-50185	Park Full Time Staff	583,500	410,974	500,000	542,000	542,000
100-1300-50190	Park Part Time Staff	15,500	4,440	19,000	19,000	19,000
100-1300-55150	Employer FICA/Medicare	53,700	38,261	50,445	52,815	52,840
100-1300-55250	PERS- Employer Share	47,500	42,643	55,000	58,100	63,300
100-1300-55300	Kaiser - Employer Share	105,350	85,726	115,000	125,265	134,165
100-1300-55310	Delta Dental - Empr Share	5,550	5,942	7,225	7,425	7,450
100-1300-55320	Life & Ltd Ins - Empr Shr	7,000	5,158	6,903	7,100	7,350
100-1300-55370	PARS District Share	388	130	475	475	475
100-1300-55380	Uniforms	7,500	3,936	5,000	7,500	7,500
100-1300-55400	Workers Compensation	55,700	36,012	50,000	53,800	57,900
100-1300-55450	Unemployment Insurance	2,000	-42	0	2,000	2,000
	Subtotal	1,001,093	722,632	928,778	1,010,193	1,035,599
	Operating Expenses					
100-1300-60350	Mileage	700	438	700	700	700
100-1300-60370	Staff Training	7,000	3,175	4,000	6,000	6,000
100-1300-65365	Telephone	5,700	2,905	4,699	5,500	5,500
100-1300-65701	Electricity	17,000	13,453	16,990	17,000	17,500
100-1300-65705	Gas	1,000	1,019	1,000	1,200	1,350
100-1300-65710	Water	118,000	55,417	100,000	115,000	125,000
100-1300-65720	Disposal Fees	3,000	1,739	3,288	3,500	3,500
100-1300-65730	Sewer charges	1,100	1,889	1,900	2,000	2,000
100-1300-73335	Memberships	500	465	465	900	900
100-1300-73340	Administrative Fees	11,100	11,111	11,100	11,200	11,300
100-1300-73345	Assessment refunds	300		250	250	250
100-1300-73730	Public Service Center Exp	12,500	7,887	12,500	12,500	12,500
100-1300-75350	Safety Equipment	5,000	1,811	4,000	5,000	5,000
100-1300-75370	Rental Equipment	2,400	208	1,000	2,000	2,000
100-1300-75401	Office supplies	700	165	400	600	600
100-1300-75500	Agricultural Supplies	9,000	1,802	5,000	9,000	9,000
100-1300-75501	Athletic Facility Maint	13,750	15,629	20,000	20,000	20,000
100-1300-75505	Park Equipment Maint	8,000	2,008	2,888	8,000	8,000
100-1300-75510	Irrigation Repairs	7,000	1,842	4,000	8,000	8,000
100-1300-75511	Janitorial Supplies	8,500	5,959	10,928	8,500	8,500
100-1300-75515	Park Facility Maintenance	32,000	32,958	41,444	40,000	40,000
100-1300-75520	Small Tools	6,200	5,427	5,377	6,000	6,000
100-1300-75535	Structure Repairs		2,044	151	0	0
100-1300-75540	Vehicle Maintenance	25,000	21,770	26,500	27,000	28,000
100-1300-75545	Contracted Tree Services	30,000	23,750	30,000	60,000	30,000
100-1300-75550	Contracted Park Maintenance	15,000	0	15,785	18,000	18,000
100-1300-75570	Major Maintenance Project	0		472	0	0
100-1300-75740	Park Miscellaneous	0	472	815	1,000	1,000
100-1300-76000	Park Vandalism Expense	1,000	1,019	1,000	1,000	1,000
	Subtotal	341,450	216,362	326,652	389,850	371,600
100-1300-78000	Allocated Admin Dept. Expense	219,375	131,913	196,673	149,268	157,183
	Revenue Total	-811,000	-440,827	-813,000	-812,000	-812,000
	Direct Expense Total	1,342,543	938,994	1,255,430	1,400,043	1,407,199
	Overhead Total	219,375	131,913	196,673	149,268	157,183
	Grand Total	750,918	630,080	639,103	737,311	752,382

Building Maintenance

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/18	Amended	Proposed	Proposed
	Expenses					
	Wages and Benefits					
100-1350-50010	Bldg Maint Superintendant	117,405	69,843	118,770	0	0
100-1350-50050	Bldg Maint Supervisor	91,847	54,638	92,908	0	0
100-1350-50075	Bldg Maint Craftsman	81,700	47,656	81,700	81,700	81,700
100-1350-50080	Employer FICA/Medicare	22,250	13,168	22,445	6,185	6,185
100-1350-55150	PERS-Employer Share	25,070	17,939	29,350	8,400	9,400
100-1350-55250	Health Coverage	39,700	21,185	36,300	0	0
100-1350-55300	Delta Dental	2,400	1,270	2,150	0	0
100-1350-55310	Life and Disability Insurance	3,808	1,696	2,950	920	940
100-1350-55320	Workers Compensation	24,000	12,395	32,990	5,826	5,826
100-1350-55400	Subtotal	408,180	239,791	419,563	103,030	104,050
	Operating Expenses					
100-1350-60350	Mileage	550	302	550	0	0
100-1350-60370	Training	2,000	754	1,200	1,000	1,000
100-1350-65365	Bldg Maint Phone expense	2,250	1,151	2,250	750	750
100-1350-75515	Repairs & Supplies	2,500	1,328	2,500	1,000	1,000
100-1350-75535	Tools & Equipment	1,200	568	1,200	1,200	1,200
100-1350-75545	Vehicle Fuel & Maint	3,500	32	3,500	3,500	3,500
	Subtotal	12,000	4,135	11,200	7,450	7,450
100-1350-78000	Allocated Admin Expenses	54,445	27,121	43,200	45,720	48,165
	Direct Expense Total	420,180	243,926	430,763	110,480	111,500
	Overhead Total	54,445	27,121	43,200	45,720	48,165
100-1350-78050	Allocated Expense Transfer	-474,625	-271,047	-473,963	-156,200	-159,665
	Grand Total	0	0	0	0	0

Long Term Debt

		2019	2019	2019	2020	2021
	Description	Adopted	Actual as of 01/31/2019	Amended	Proposed	Proposed
	Operating Expense					
1	Interest	67,360	67,357	67,357	60,205	52,670
2	Subtotal	67,360	67,357	67,357	60,205	52,670
3	Debt Service					
4	US Bank Refi of COP's	142,000	142,000	142,000	150,000	153,000
5	CSDA FF&E Loan	46,120	46,416	46,416	48,390	0
6	Potential Debt for Oak Park				100,000	200,000
7	Subtotal	188,120	188,416	188,416	298,390	353,000
8						
9	Direct Expense Total	255,480	255,773	255,773	358,595	405,670
10	Grand Total	255,480	255,773	255,773	358,595	405,670