

HIGHLANDS RECREATION DISTRICT FY 2023-2024

Approved - 7/25/2023

Beginning Fund Balance	
102100 · Property Taxes	ERAF
152100 · Interest Earned	
187100 · State Aid	
1992	All Other Local Govt Rev
1997	Capital Grants & Contrib
232100 · Park & Recreation Fees	
	232101 · Refunds - Fees
	232102 · Bounced Checks-Fees
	232100 · Park & Recreation Fees - Other
Total 232100 · Park & Recreation Fees	
265800 · Miscellaneous Revenue	
TOTAL - REVENUE	
BUDGET TOTAL (fund balance + revenue)	
411100 · Permanent Salaries	
416101 · Office Wages	
411101	Temporary Out of Class
416100 · Extra Help Hours - Reg Pay	
416102 · Pool Wages	
416103 · Maintenance Wages	
416104 · Supervision Wages	
416107 · ASP/Camp Wages	
416108 · EEC Wages	
416110 · Vacation Expense	
431100 · Social Security	
431200 · Medicare	
445100 · Unemployment Insurance	
463100 · District Employee Benefits	
TOTAL PAYROLL	
416105 · Program Specialist	
416111	ASP/Camp Contractors
416112	EEC Contractors
416109 · Program Specialist-Swim Team	
TOTAL - PROGRAM SPECIALISTS	
512100 · Clothing & Uniforms	
515600 · Household Expense	

TOTAL	
2023 - 2024	
2023 - 2024	
\$	4,025,591
\$	641,768
\$	160,560
\$	50,000
\$	37,500
\$	-
\$	227,833
\$	(43,600)
\$	(250)
\$	3,098,747
\$	3,054,897
\$	300
\$	4,172,858
\$	8,198,450
\$	539,155
\$	160,079
\$	-
\$	-
\$	247,450
\$	82,000
\$	64,000
\$	305,000
\$	550,000
\$	4,600
\$	121,314
\$	28,372
\$	1,000
\$	211,800
\$	2,323,771
\$	88,000
\$	-
\$	-
\$	-
\$	88,000
\$	8,500

515601 · Recology	\$ 13,000
515602 · Janitorial Supplies	\$ 12,800
515603 · Paper Products	\$ -
515604 · Cleaning Chemical	\$ -
515605 · Cleaning Company	\$ 47,500
515606 · Bins	\$ -
515600 · Household Expense - Other	\$ -
Total 515600 · Household Expense	\$ 73,300
519300 · Office Expense	
519301 · Outside Printing & Copy Serv	\$ 15,750
519302 · Paper Products Expense	\$ -
519303 · General Office Supplies	\$ 4,750
519304 · Advertising/ Recruiting	\$ 5,500
519305 · Postage & Mailing Expense	\$ 6,000
519306 · Office Water Expense	\$ -
519307 · Other Office Expense	\$ 20,400
519308 · Credit card/ACH fee	\$ 35,000
519309 - Payroll Processing	\$ 25,000
519300 - Office Expense - Other	\$ -
Total 519300 · Office Expense	\$ 112,400
533100 · Memberships	\$ 14,093
542300 · Maintenance-Equipment	\$ 14,600
545900 · Maintenance-Facilities & Imprv	
545901 · Lumber & Carpentry Expense	\$ -
545902 * Plumbing	\$ 3,000
545903 · Paint, Solvents & Chemicals	\$ 26,000
545904 · Pool Supplies	\$ -
545905 · Locks & Security System	\$ 5,700
545906 · Signage Expense	\$ 450
545907 · General Electrical Expense	\$ 1,500
545908 · Motor, Pump & Generator	\$ -
545909 · Other General Maintenance	\$ 12,000
545910 · Waters Systems Maintenance	\$ -
545911 · Landscape/Garden Expense	\$ 3,500
545912 · Vehicle Expense	\$ 5,500
545913 · Ground/Facility Improvements	\$ 7,500
545900 · Maintenance-Facilities & Imprv - Other	\$ 7,500
Total 545900 · Maintenance-Facilities & Imprv	\$ 72,650
563800 · Utility Expense	
563801 · P G & E	\$ 106,000
563802 · Water	\$ 12,990
563803 · Sewer Fees	\$ 12,500
563800 · Utility Expense - Other	\$ -

Total 563800 · Utility Expense	\$ 131,490
572200 · Employee Expense Reimb	\$ -
585600 · Contract Expenses	
585601 · Audit Fees	\$ 14,500
585602 · Bank Admin Fee	\$ -
585603 · Legal fees	\$ 25,000
585604 · Consultants	\$ 15,250
585600 - Contract Expenses - Other	\$ -
Total 585600 · Contract Expenses	\$ 54,750
596600 · Program Specific Expenses	
596601 · Buses-ASP	\$ 10,000
596602 · Spec Act-ASP	\$ 20,000
596603 · Snacks-ASP	\$ 8,000
596604 · Supplies-ASP	\$ 9,000
596605 · Awards	\$ -
596606 · Concesion Purchases	\$ -
596607 · Misc. Exp-POOL	\$ 1,500
596608 · Misc. Exp-ASP	\$ 3,000
596608 · Misc. Exp-EEP	\$ -
596610 · Misc. Exp-OFFICE	\$ 1,000
596611 · Misc. Exp-OTHER	\$ 3,000
596612 · Special Events	\$ 7,400
596613 · Conferences/Seminars	\$ 17,000
596614 · Pool Supplies	\$ 4,500
596615 · Sport League	\$ 300
596616 · In-crowd Rent	\$ 15,000
596617 · Seasonal Programs& KNO	\$ 1,500
596618 · Supplies-EEP	\$ -
596619 · Snacks-EEP	\$ -
596620 · Spec Act-EEP	\$ -
596621 · EEC supplies	\$ 10,000
596622 · EEC Snacks	\$ 9,500
596623 · EEC Special Activities	\$ 3,000
596624 · EEC Misc.	\$ 1,500
596625 · POOL SNACK SHACK	\$ -
596626 - Misc. Exp - Swim team	\$ 3,300
596600 - Program Spec. Expenses - Other	\$ -
Total 596600 · Program Specific Expenses	\$ 128,500
671200 · Telephone Service Charges	\$ 5,000
673100 · Insurance	
673101 · Worker's Comp	\$ 35,752
673102 · CAPRI-GEN INS	\$ 117,000
673100 · Insurance - Other	\$ -

Total 673100 · Insurance	\$ 152,752
721100 · Fixed Assets-Structures/Impro	
721100 · Fixed Assets-Structures/Impro - Other	\$ 263,000
721101 · Construction in Progress	\$ 150,000
721102 * FA- S&I Not Capitalized	\$ 1,000
Total 721100 · Fixed Assets-Structures/Impro	\$ 414,000
731100 · Fixed Assets-Equipment	
731100 · Fixed Assets-Equipment - Other	\$ 1,000
731101 · FA-Equip-Not Capitalized	\$ 8,000
Total 731100 · Fixed Assets-Equipment	\$ 18,000
6331 · Interest Exp-Bond	\$ 60,481
6332 - Bond Principal	\$ 144,000
TOTAL EXPENSES + FA+ Bond Int	\$ 3,816,287
NET INCOME (INCL BOND+ INT+FA)	\$ 356,572
861100· Appropriations for Contingencies	\$ 350,000
088300· Capital Reserve	\$ 473,296
882100- General Reserve	\$ 250,000
Building Renovations Reserve	\$ 100,000
Unassigned Fund Balance	\$ 3,208,867
TOTAL BUDGET (fund balance + revenue)	\$ 8,198,450
	2023-2024 TOTAL
TOTAL REVENUE	\$ 4,172,858
BOND COSTS	\$ 204,481
TOTAL OPEX (no Assets or Bond Costs)	\$ 3,179,806
NET INCOME AFTER OPEX	\$ 993,053
TOTAL OPEX + BOND COSTS (no Assets)	\$ 3,384,287
NET INCOME AFTER OPEX + BOND COSTS	\$ 788,572
TOTAL OPEX + BOND COSTS + FIXED ASSETS (Including CIP)	\$ 3,816,287
NET INCOME AFTER OPEX + BOND COSTS + FIXED ASSETS	\$ 356,572