

Highlands Recreation District Budget 2016-2017

District Overview

The Highlands Recreation District provides programs, activities and events for residents of the Highlands Recreation District and surrounding areas. The District also manages 42 acres of open space. It is the mission of the District to offer balanced and high quality programs that ensure all elements are offered to all age groups throughout the year at a reasonable cost. A 5-member Board of Directors oversees the daily operation and long range planning and objectives of the District.

This mission is achieved through support from property taxes, user fees, volunteers, donations and collaboration with the Highlands Community Association, Highlands Senior Network, Cal Fire, Sheriff's Activities League, Highlands School and Crystal Springs United Methodist Church.

HRD Programs and Services

The District conducts programs that provide individuals of all ages with opportunities to improve their health and fitness, continue life-long learning, enjoy outdoor areas and socialize with other members of the community. Program elements include a variety of full day and part day child care for infants, toddlers and school age children, exercise classes, aquatics programming, senior programming, sporting classes and a multitude of enrichment classes. The Facility also offers a several spaces for rent for social or community events. See Attachment A for further details.

HRD Staffing

The full-time management staff of the District includes the General Manager, School Age Program Director, Aquatics Supervisor, Recreation Supervisor, Early Education Director and the After School Program Coordinator. In addition, the District employs 9 full time staff in its child care center and 6 additional full time employees in ASP, Seasonal Programs, maintenance, bookkeeping, administration and pool management departments. The District also employs part time year round and part time, seasonal staff for the child care, pool, maintenance, and administrative needs. See Attachment B for further details.

HRD Structure/ Facility

The Highlands Recreation Center consists of a 3.45 acre site which houses a childcare center, a swimming pool, three tennis courts, a playground and a gymnasium. The original building, completed in 1959 also includes a full kitchen and a social room available for rental after business hours. A further renovation completed in by 1969 added administrative offices and a fitness center to the original building. The Early Education Center (EEC) building was completed in 2011. It consists of three state of the art childcare classrooms, as well as additional administrative offices, storage and a Multi Purpose Room, which is available for community use and rental. See Attachment C for further details

HRD Fiscal Oversight

The District maintains strict and consistent oversight of its funds. Fiscal policies in place limit access to funds and to the District's financial information. The annual budget is prepared by staff and reviewed and approved by the Board of Directors. Fiscal policies are also reviewed annually by the Board. Each month, the Board reviews the District's financial status, including YTD and budget variance amounts. The County provides monthly trial balance data regarding the District's funds maintained by the County's Treasurer. The District also maintains an operating account at

Boston Private Bank. The Districts accounts are reconciled with County reports on a monthly basis. An independent auditor reviews the District's financials annually.

HRD Revenues

The District receives revenues from user fees, property taxes from HRD residents, and donations. Since 2002, an average of 77% of revenue is generated by user fees and 23% from property taxes. Recently, reliance on property tax revenue has been strategically reduced to 15-17% of total revenue. This will minimize the impacts of economic downturns and reduced property values. Property taxes are primarily received in January and May of each fiscal year. The 2016-17 proposed revenue is \$3.00 million, which is 8.8% greater than prior year's budget and 2% greater than the prior year's actual revenue. While 14.5% lower property tax revenue is budgeted due to the forecasted elimination of ERAF funds, the slightly higher total expected revenue is due to marginal fee increases, particularly those borne by non-residents, in our programs, classes and rental prices. As the nearby Highlands Elementary School expects that its enrollment numbers will be sustained around 600 students, the District will continue to manage impacted childcare programs and offer a variety of classes and camps to this important patron base.

HRD Expenditures

The District's annual expenses derive from staffing, maintenance and materials necessary to provide the programs and services described above. Approximately 60% of operating expenses are for compensation and benefits, 31% for operations and 8% for debt service.

HRD Assets, Improvements, Structures, Equipment

Items are designated as Fixed (>\$5000 each) or Small (<\$5000)

Fixed assets are in three categories.

1. **Fixed Assets-Structures and Improvements** - projects that cost over \$5000, have a life of over a year and are considered a permanent structure or improvement to permanent structure.
2. **Fixed asset-Construction in Progress** - projects that have not been completed in the current fiscal year. Once the project is completed, the project costs get transferred to Fixed Asset-Structures and Improvements where the projects begin depreciate.
3. **Fixed Asset-Equipment** - items that cost over \$5000, have a life of over a year and are depreciated.

Small assets are similarly designated, but are expensed in the year incurred.

HRD Reserve Account Policies

The District maintains four assigned Fund Balance Reserve Accounts:

1. Appropriated for Contingencies: This account shall not exceed 15% of the annual operating budget
2. Capital Reserve: This account shall be for large capital improvement projects only.
3. General Reserve:
4. EEC Building Reserve: This account shall hold funds intended for the specific purpose of early repayment of the Certificates of Participation incurred for EEC Building construction.

The District maintains one restricted Fund Balance Reserve Account:

1. BNY COP Reserve: This account shall hold funds exclusively for final interest and principal payments as required by the terms of the Certificates of Participation.

2015-2016 Recap

The District enjoyed another financially sound year of operation. Net Income exceeded budget by \$435,673. Total revenues increased \$189,316 (7.1%) over the prior fiscal year and attained or exceeded budgeted revenue amounts in every department, including from property tax revenue, except for the pool. Revenues included an ERAF payment of \$80,032. Expenses increase by 1.4%, due additional staffing costs, and remained well within budgeted amounts in nearly every category. The District budgeted \$38,000 for capital improvements, but only spent \$21,386 (some budgeted costs were expensed elsewhere as maintenance costs). The Emergency Repair completed at Tarrytown Road at a cost of \$50,326 will be partially reimbursed in the 2016-2017 Fiscal Year by the County of San Mateo. See Attachment D for further P&L details. (numbers in italics are unaudited)

ACTUAL vs BUDGET

REVENUES	2015-2016 Budget	2015-2016 <i>Actual</i>	DIFF	%
User Fees	\$2,377,900	\$2,450,847	\$72,947	3.1%
Property Taxes	\$365,000	\$476,323	\$111,323	30.5%
Other (Misc. Rev)	\$2,500	\$10,801	\$8,301	332.0%
Interest	\$14,500	\$16,893	\$2,393	16.5%
Total	\$2,759,900	\$2,954,864	\$194,964	7.1%

EXPENSES	2015-2016 Budget	2015-2016 <i>Actual</i>	DIFF	% variance
Compensation & Benefits	\$1,660,616	\$1,575,475	\$85,141	5.1%
Operations	\$858,412	\$719,922	\$138,490	16.1%
Capital Imp. (Fixed Assets)	\$38,000	\$21,386	\$16,614	43.7%
Bond Interest	\$169,656	\$169,656	\$0	0.0%
Bond Principal	\$60,000	\$60,000	\$0	0.0%
Total	\$2,786,684	\$2,546,439	\$240,245	8.6%

NET INCOME	2015-2016 Budget	2015-2016 <i>Actual</i>	DIFF	% variance
Net Income	-\$26,784	\$408,889	\$435,673	

ACTUAL vs PRIOR YEAR ACTUAL

REVENUES	2014-2015 Actual	2015-2016 Actual	DIFF	%
User Fees	\$2,284,945	\$2,450,847	\$165,902	7.3%
Property Taxes	\$452,152	\$476,323	\$24,171	5.3%
Other	\$14,000	\$10,801	(\$3,199)	-22.9%
Interest	\$14,450	\$16,893	\$2,443	16.9%
Total	\$2,765,548	\$2,954,864	\$189,316	6.8%

EXPENSES	2014-2015 Actual	2015-2016 Actual	DIFF	%
Compensation & Benefits	\$1,558,307	\$1,575,475	\$17,168	1.1%
Operations	\$649,194	\$719,922	\$70,728	10.9%
Capital Imp. (Fixed Assets)	\$0	\$21,386	\$21,386	
Bond Interest	\$171,956	\$169,656	(\$2,300)	-1.3%
Bond Principal	\$55,000	\$60,000	\$5,000	9.1%
Total	\$2,510,725	\$2,546,439	\$35,714	1.4%

NET INCOME	2014-2015 Actual	2015-2016 Actual	DIFF	% variance
Net Income	\$245,823	\$408,425	\$162,602	66.1%

2015-2016 Highlights/Changes:

This year's goals again focused on capacity management, fine-tuning EEC operations, managing costs, overseeing significant fuel reduction efforts in the District's open space, and beginning the strategic planning process to guide the District's capital improvement plan for the coming 5+ years. The District also completed a high level management transition in the Aquatics department. Two full time positions were added: EEC Coordinator and Recreation Coordinator. These positions have already resulted in significant benefits to the community and to Rec patrons. The District has expanded its community events to address constituent groups heretofore under-represented in District activities. The District continues to implement succession planning for its management level. The revised school calendar required the District to adjust programming and staffing, but there was no negative impact on revenue. In fact, school year weekly camps generated more revenue than conservatively expected.

2015-2016 Accomplishments:

During this year, the District's major achievements were as follows:

1. Further refined preliminary strategic goals for next 5-10 years and updated long term forecasts accordingly.
2. Continued to develop relationships with community groups to ensure benefits for community constituencies. New middle school events were successful.
3. Completed emergency repair in Tarrytown open space.
4. Continued to upgrade technology, back up and security.
5. Expanded the lunchtime activity program for Highlands Elementary School at PTA request.
6. Adjusted offerings to synch with revised school calendar.
7. Secured grant for fuel reduction in 40-acre open space.
8. Refurbished two pool heaters.

2016 - 2017 Overview

The District's Board has refined its strategic plan to guide the HRD's operations and improvements through the coming decade. The District's capacity limitations are expected to remain unchanged during that period, as school enrollment is predicted to remain high. Therefore, revenue is not expected to increase significantly.

2016-2017 Goals

Throughout the 2016-2017 year, the District will:

1. Review and refine strategic goals for long term planning.
2. Develop timeline for larger facility upgrades to incorporate into financial projections.
3. Implement 60th anniversary celebration events
4. Continue to implement minor ADA upgrades
5. Address outstanding open space issues, including fuel reduction and assessment of additional open space acreage
6. Monitor local and statewide changes to minimum wage legislation.
7. Increase balance in EEC Building reserve account

HRD Overview of Fiscal Year 2016-2017

For fiscal year 2016-2017, the Highlands Recreation District budget plans for revenues of \$2,978,400 and, if all capital projects are completed as planned, total spending projections of \$2,793,082, resulting in a net income of \$185,318. The 2016-2017 budget again anticipates minimal revenue changes from the prior year, as programs and facility usage are at or near capacity. Although property values within the District continue to rise, total property tax revenue is expected to be less than prior year's actual receipts as the District is advised not to include ERAF funds in this and future budgets. To offset the reduction in expected property tax funds and to address cost increases in wages, benefits and daily operations, program fees will be increased modestly, particularly in impacted programs. Facility maintenance will continue as needed, but no significant capital improvement programs will be undertaken during this fiscal year to preserve funds for future larger capital improvements. Pool revenue budget amounts have been reduced, but all other program areas have budgeted for increased revenue due programs being at capacity and due to fee increases. The District also expects to receive partial reimbursements for open space maintenance and repair expenses incurred in the prior fiscal year. This accounts for \$20,000 of the 'Other' income budget item. Home values and resales continue to remain strong

within the District. Therefore a \$35,000 increase in property tax receipts is projected. ERAF funds may also be received, but are not included in the budget at this time.

2016 - 2017 Budget Highlights/ Changes

The District will begin the 2016-2017 year with a fund balance of \$2,257,981 (unaudited). This amount will be adjusted upon completion of the FY 2015-2016 audit and the budget will be subsequently amended. The 2016 – 2017 budget is anticipating only a modest increase in park and recreation fees of 6.5%, or \$154,500 greater than last year's budget and \$81,553 greater than last year's actual total revenue. This increase is due to slight increases in program fees and new program offerings, less a reduced pool revenue budget amount. The District projects a 9.6% increase in property tax revenue compared to last year's budgeted amount. The District cannot expect on future ERAF refunds, so the actual tax revenue received is projected to decrease from the prior year's actuals, despite a 6% increase in property values within the District. Total compensation is expected to increase 2.4% over last year's budget, but a 7.9% increase compared to last year's actual expenses. This is due to staff vacancies in several program areas. The compensation budget will address minimum wage considerations to anticipate the impact of the State and local cities' accelerated schedules to achieve a \$15/hour minimum wage, full staffing in EEC and higher benefit costs. Other operating expenses are 6% lower this year due to a smaller facility & grounds budget amount than last year. A \$5,000 increase in the Special Events budget is planned to fund two 60th Anniversary Celebration events. Higher worker's compensation, utility and supply costs are expected. Capital improvements (>\$5000 per item) of \$60,000 are included, and reflect only the most necessary facility upgrades. The third COP principal payment of \$60,000 and two bond interest payments totaling \$167,256 will be made this year. The District is considering refinancing the COP bond, which may provide additional debt service cost savings for the remainder of the COP term.

The budget also includes a \$25,000 increase to the Contingency reserve account. This account can hold up to 15% of operating expenses. The EEC Building Reserve account will also be increased by \$200,000 from additional net income gains in 2015-2016.

If ERAF funds are received, the budget may be amended accordingly to execute select additional facility improvements and to increase the EEC Reserve account.

2016-2017 Planned Facility Maintenance and Improvements

The District expects to complete the following projects. Fixed Asset, equipment and structural improvements (>\$5000 each) are estimated to cost \$60,000. Small asset, equipment and structural improvements (<\$5000 each) are estimated to cost \$20,000.

1. Rebuild dome storage shed
2. ASP bathroom(s) facelift
3. Small ADA upgrades throughout facility
4. Pump room upgrades
5. Gym floor
6. Pool deck resurface

Further detail of this budget is available in ATTACHMENT E

PROPOSED BUDGET vs PRIOR YEAR BUDGET

	2015-2016 Budget	2016-2017 Budget	DIFF	%
User Fees	\$2,377,900	\$2,532,400	\$154,500	6.5%
Property Taxes	\$365,000	\$400,000	\$35,000	9.6%
Other	\$2,500	\$30,000	\$27,500	1100.0%
Interest	\$14,500	\$16,000	\$1,500	10.3%
Total Revenue	\$2,759,900	\$2,978,400	\$218,500	7.9%

Compensation & Benefits	\$1,660,616	\$1,699,964	\$39,348	2.4%
Operations	\$858,412	\$805,862	(\$52,550)	-6.1%
Capital Imp. (Fixed Assets)	\$38,000	\$60,000	\$22,000	57.9%
Bond Interest	\$169,656	\$167,256	(\$2,400)	-1.4%
COP Principal	\$60,000	\$60,000	\$0	0.0%
Total Expenses	\$2,786,684	\$ 2,793,082	\$6,398	0.2%

Net Income	-\$26,784	\$185,318	\$212,102	
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PROPOSED BUDGET vs PRIOR YEAR ACTUAL

	2015-2016 Actual	2016-2017 Budget	DIFF	%
User Fees	\$2,450,847	\$2,532,400	\$81,553	3.3%
Property Taxes	\$476,323	\$400,000	(\$76,323)	-16.0%
Other	\$10,801	\$30,000	\$19,199	177.8%
Interest	\$16,893	\$16,000	(\$893)	-5.3%
Total Revenue	\$2,954,864	\$2,978,400	\$23,536	0.8%
Compensation & Benefits	\$1,575,475	\$1,699,964	\$124,489	7.9%
Operations	\$719,922	\$805,862	\$85,940	11.9%
Capital Imp. (Fixed Assets)	\$21,386	\$60,000	\$38,614	180.6%
Bond Interest	\$169,656	\$167,256	(\$2,400)	-1.4%
COP Principal	\$60,000	\$60,000	\$0	0.0%
Total Expenses	\$2,546,439	\$ 2,793,082	\$246,643	9.7%
Net Income	\$408,425	\$185,318	(\$223,107)	-54.6%

ATTACHMENT A

Programming Detail

In keeping with its mission, the HRD programs and rentals are available at reasonable, competitive rates. These programs provide approximately 85% of the operating revenue. Households within the HRD boundaries pay lower fees to participate in most activities because a portion of their property tax payment is directed towards HRD operations. (\$75 per \$100,000 of assessed home value). Quantities shown are for activity during the past 12 months.

Childcare

Childcare is a significant component of the HRD's activities. With the advent of the Early Education Center, childcare for all ages now generates over 69% of the HRD's total revenues.

Infant/ Toddler Care

There has long been a deficit of licensed, full day Infant/ Toddler childcare in San Mateo County, particularly in the unincorporated County area. The HRD's newly-constructed EEC program was built to address that need for the community. Over half the enrolled students are from Highlands and CSA-1 community.

Early Education Center – year-round, licensed full day infant/ toddler childcare - 42 participants

School Age Care

Highlands Elementary School has experienced significant increases in enrollment for the past several years. The School's families rely heavily on care and extracurricular programs offered at the HRD.

After School Program – school year, licensed after school care for Highlands Elementary School students, 86 participants per day

In Crowd – school year, off-site after school care for Borel Middle School students, 20-25 students per day

Summer Camp – full day weekly camp, 8 1-week sessions, 86 participants per day

Fall Camp - full day camp during school's 1-week fall break, <25-50 participants per day; predominantly Highlands Elementary School students

Winter Camp – full day camp during school's 3-week winter break, <25-50 participants per day; predominantly Highlands Elementary School students

Spring Camp – full day camp during school's 1-week spring break, <40-70 participants per day; predominantly Highlands Elementary School students

Each camp offers an all-day field trip on one day per week

Kids Night Out – monthly Friday evening babysitting during the school year, up to 35 participants, nearly all of whom are Highlands Elementary School students.

Aquatics

The HRD pool has been in operation since 1959. Originally only open during the summer months, a dome was installed in 1998 to provide year-round swimming. The Aquatics program now generates approximately 20% of the HRD's total revenue. Patrons can participate in swim lessons or recreational swim as members or guests. Swim lessons, swim team and recreational swimming have consistently been offered. The HRD is currently the only public pool on the peninsula which includes a diving board. Group lessons (max 4 children per class), private/ semi-private lessons, swim team and adult aqua exercise and lap swim options are available year-round. The pool operating hours and number of classes offered varies by season. To avoid congestion and offer convenience to patrons, swim team occurs during lap swim hours on certain

weekdays and, during summer months, swim lessons are conducted during dedicated lesson hours and during certain lap swim hours.

The pool area is available for rental for ongoing events such as scuba and school physical education classes, as well as for private parties. Ongoing events and non-member pool parties are only available during non-operating hours. Pool parties during regular operating hours are available only to pool members and are limited to 30 guests.

Pool operating hours per week

	Rec swim	Lap swim	Lesson only hours
Non-Summer	18.5	35.5	0
Summer (8 weeks)	30	37.5	17.5

Pool Memberships (by number of persons) (estimated)

- 264 Resident (47%)
- 17 CSA-1 (3%)
- 281 Non-resident (50%)

Lessons

- Group (2 to 4 students per class, 28 min. classes)
- Private lessons (1 to 2 students per class, 28 min. classes)
- Swim team (average number of swimmers per month)

Pool Rentals

This fiscal year to date (through June 2015), pool rentals generated \$23,458 in revenue.

Seasonal classes

Youth classes are offered to provide age-appropriate training and practice in athletic skills, arts, sports, language, cooking, science and technology. Most activities are weekly after school classes, available to those already on site for after school care and to the general public. Several classes, such as soccer, t-ball, science camp, theater, horseback riding, and rock climbing are offered off site. Class sizes vary greatly depending on age, type of class and location. The portfolio of offerings also varies by season, instructor availability and market trends. Adult classes are offered to similarly provide fitness, safety or hobby training. Most such classes are offered on site on weekday evenings.

Typically, 20-30% of classes offered each season are cancelled due to low enrollment. This is a common metric in the park and recreation industry. The HRD is continually upgrading and refreshing its program offerings.

Typical number of non-pool classes held on and off-site in a 12 month period:

	Youth onsite	Youth offsite	Adult onsite	Adult offsite
Jan- March	17	8	5	7
April – June	13	8	6	2
July- Aug	12	12	5	5
Sept- Dec	18	8	4	6

Special events

Seasonal events are hosted on site for the benefit of the Community. Many have been held for over 50 years. A modest fee is charged at most events to cover staffing and materials. Events garner 50 to 250 participants, and Residents are encouraged to pre-register to better manage overall attendance and traffic flow on the day of the event. This past year, the following events occurred:

Halloween Event - ~450 attendees
Holiday Event - ~ 125 attendees
Rummage Sale - ~ 150 attendees
Eggstravaganza - ~350 attendees
July 4th - Event hosted by Highlands Community Association at District facility - ~2000+
Cornhole Tournament - ~40 attendees
Summer Concert - ~150 attendees
Family Movie Nights (4) ~50-75 attendees
Shredding Event

In the 2016-2017 fiscal year, the following events are planned:

Rummage Sale - ~ 150 participants (not held at Rec Center)
Halloween Event - ~450 attendees
Holiday Event - ~ 125 attendees
60th Anniversary Celebration Luncheon for Seniors
60th Anniversary Celebration Family Event
Eggstravaganza - ~350 attendees
July 4th - Event hosted by Highlands Community Association at District facility - ~2000+
Cornhole Tournament - ~50 attendees
Summer Concert - ~150 attendees
Family Movie Nights (3) ~40 attendees per event

Rentals (non pool):

The HRD offers a variety of facility rental options to host one time social events or regular gatherings. The social room (capacity 42), gym (capacity 132) and Multi-purpose room (capacity 75) are available for rental. Access to a kitchen is also offered at additional cost.

Ongoing rentals include dance, exercise and enrichment classes. The renters are predominantly (over 75%) Highlands or CSA-1 residents, and most rentals (70%) are for the Multi-purpose room. Facility rentals (one time and ongoing) generated \$62,343 in revenue during this fiscal year.

In addition, the tennis courts are rented by a resident tennis pro for instructional, social or competitive play. Tennis court rental generated \$41,809 in revenue this year due to consistent instructional hours as well as increased interest in USTA team play.

Community Support

The HRD offers its facility at no charge for many community events throughout the year. These include monthly Highlands Community Association meetings, regular Highlands Senior Network meetings and activities, scouting events, art, book and mothers' clubs and other special events. Currently, the HRD offers its facility to a Highlands Boy Scout troop, and resident basketball groups. The HRD has been the fortunate beneficiary of several Eagle Scout service projects which have upgraded the facility at little or no cost to the community. The HRD also coordinates the Community Emergency Response Team (CERT) chapter for the Highlands Community in conjunction with CALFire. The HRD has offered staffing resources to this ongoing effort. The

HRD is the local designated shelter area in the event of a natural or manmade disaster. The HRD enjoys excellent and mutually-beneficial relationships with Highlands Elementary School, CALFire, Sheriff's Activity League, the Highlands Community Association, etc. This coming year, the HRD will organize a community rummage sale as a service to the community.

Employment

The HRD employs year round full time, year round part time and seasonal part time staff. The HRD is also an excellent 'first employer' for the youth of the Community. Many staff members and volunteers are current high school or college students who live within the District boundaries. The available jobs offer responsibility, growth and professional development in a business environment. Wages paid are comparable to those offered similar-sized Recreation Centers.

Other

The Rec also offers many other features at little or no cost. Tennis courts are available to HRD residents. District Residents may purchase a key for a modest fee to limit court access for tennis activities only. The Fitness Center is available to all pool members at no additional cost or to Highlands residents for a nominal annual fee. A public playground is available during all daylight hours. The playground was upgraded in 2002 and 2007.

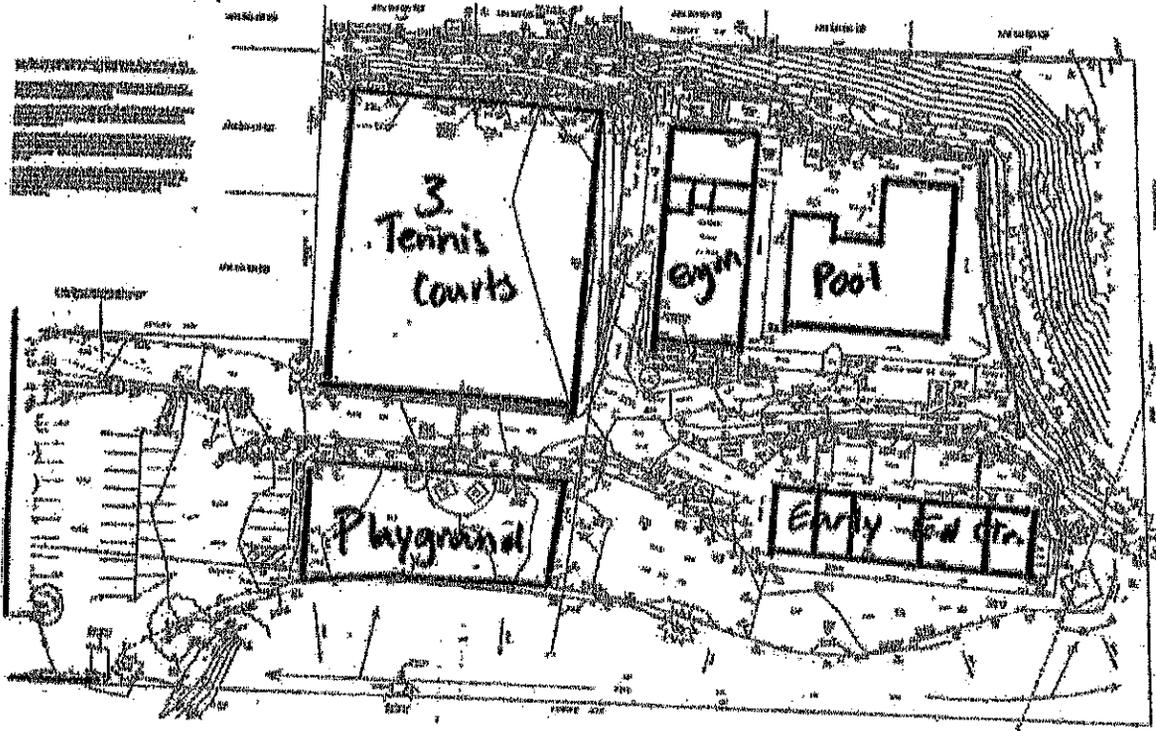
Programs and services offered are highlighted in printed and online brochures published three times a year. These are mailed to our patrons and are available on the Highlands Recreation District website.

ATTACHMENT B

Staffing Detail

	Full Time	Year Round Part Time	Summer Only Part Time
Permanent	6		6 (5.5 FTEs)
After School Program	1	10 (4.8 FTEs)	
Early Education Center	9		
Aquatics	1	21 (3.8 FTEs)	21 (7.3 FTEs)
Office	3		
Maintenance	1		1 (0.3 FTE)
Total	21	31 (8.6 FTEs)	28 (13.1 FTEs)

ATTACHMENT C



ATTACHMENT D

2015-2016 Financials (unaudited) – Attached

ATTACHMENT E

2016-2017 Budget (proposed)

Approved by Board of Directors _____

8/4/2016, Budget 1617 v4.xls, Rev 1617

8/4/16	REVISED	ACTUAL	PROPOSED	% INCREASE	2015-2016 comments
	2015-2016	ESTIMATED	2016-2017	PROPOSED BUDGET VS BUDGET	2015/6 actual 2015/6 mores
	\$ 365,000	\$ 467,789	\$ 300,000	19.5%	
	\$ 14,500	\$ 16,500	\$ 16,000	10.3%	
	\$ 861,000	\$ 913,226	\$ 927,500	7.7%	
TOTAL SCHOOL AGE	\$ 861,000	\$ 913,226	\$ 927,500	7.7%	
TOTAL EEC/EEP	\$ 760,000	\$ 811,734	\$ 855,500	12.6%	
TOTAL POOL	\$ 494,500	\$ 454,428	\$ 464,500	-6.1%	
TOTAL SEASONAL PROG& RENTA	\$ 239,400	\$ 250,421	\$ 261,900	9.0%	
TOTAL OTHER	\$ 23,000	\$ 20,981	\$ 23,000	0.0%	
TOTAL PAID & RECEIVES	\$ 2,377,900	\$ 2,350,790	\$ 2,332,400	6.3%	
TOTAL MISC INCOME	\$ 2,500	\$ 9,216	\$ 10,000	300.0%	
TOTAL REVENUE	\$ 2,759,900	\$ 2,974,295	\$ 2,958,400	7.0%	

8/4/16	REVISSED		ACTUAL		PROPOSED		2015-2016 comments
	2015-2016	2015-2016	2015-2016	2015-2016	2016-2017	2016-2017	
SEASONAL PROGRAMS							
Classes	145,000	151,000	146,000	146,000			destination science, fewer camp options or
Special Events	9,000	8,210	9,000	9,000			no change
Fitness Memberships	800	530	800	800			no change
Tennis Key	100	-	100	100			no change
Sheriff's Activity League (SAL)	5,000	-	10,000	10,000			annual donation
SP Refunds	(6,000)	(8,512)	(8,000)	(8,000)			no change leadership training deposit???
TOTAL PROGRAMS REVENUE	153,900	151,928	153,900	153,900			
(SP) FACILITY RENTAL							
Tennis	42,000	41,800	44,000	44,000			higher fees
Facility	50,000	52,343	60,000	60,000			higher fees in fall or winter, maybe fewer
Rental deposit			22,500	22,500			new line item
Rental Refunds	(6,500)	(5,659)	(22,500)	(22,500)			more rental deposit returns
TOTAL FACILITY RENTAL	85,500	88,484	104,000	104,000			
TOTAL SEASONAL PROGRAM REVENUE	239,400	250,412	257,900	257,900			
(OTHER) Transaction Fee	23,000	20,981	23,000	23,000			no change
Other Refunds							
TOTAL OTHER	23,000	20,981	23,000	23,000			
TOTAL PROGRAMS REVENUES	277,900	271,393	280,900	280,900			
Misc	2,500	9,216	30,000	30,000			
TOTAL MISC INCOME	2,500	9,216	30,000	30,000			
TOTAL REVENUE	275,500	280,609	310,900	310,900			
TOTAL EXPENSES	275,500	280,609	310,900	310,900			
TOTAL SURPLUS	0	0	0	0			

PROPOSED

	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
	ASP	EEC	OTHER	POOL/POOL RENTAL/ SWIM TEAM	SEASONAL PROGRAMS/ FAC RENTAL	2016-2017	2016-2017	2016-2017
Beginning Fund Balance								
102100 - Property Taxes								\$ 2,257,981
152100 - Interest Earned			\$ 400,000					\$ 400,000
232100 - Park & Recreation Fees		\$ 4,000	\$ 12,000					\$ 16,000
232101 - Refunds - Fees	\$ (7,500)							\$ -
232102 - Bounced Checks - Fees				\$ (5,000)	\$ (18,500)			\$ (31,000)
232100 - Park & Recreation Fees - Other		\$ 855,500	\$ 23,000	\$ 469,500	\$ 280,400			\$ 2,563,400
Total 232100 - Park & Recreation Fees	\$ 927,500	\$ 855,500	\$ 23,000	\$ 464,500	\$ 281,900			\$ 2,532,400
265800 - Miscellaneous Revenue			\$ 30,000					\$ 30,000
265800 - Miscellaneous Revenue			\$ 30,000					\$ 30,000
TOTAL REVENUE	\$ 927,500	\$ 855,500	\$ 483,000	\$ 484,500	\$ 281,900			\$ 2,978,881
411100 - Permanent Salaries								
415101 - Office Wages			\$ 120,070					\$ 145,166
415102 - Pool Wages				\$ 185,000				\$ 195,000
415103 - Maintenance Wages								\$ 57,500
415104 - Supervision Wages			\$ 57,500					\$ 9,500
415107 - ASP/Camp Wages			\$ 1,500					\$ 180,000
415108 - EEC Wages	\$ 180,000							\$ 405,000
415110 - Vacation Expense		\$ 405,000						\$ 2,000
431180 - Social Security			\$ 2,000					\$ 86,685
431200 - Medicare	\$ 17,185	\$ 28,125	\$ 17,234	\$ 16,078	\$ 7,054			\$ 20,949
445100 - Unemployment Insurance	\$ 4,155	\$ 7,038	\$ 4,165	\$ 3,885	\$ 1,705			\$ 1,000
463100 - District Employee Benefits	\$ 22,373	\$ 62,843	\$ 1,000	\$ 16,617	\$ 15,768			\$ 144,574
TOTAL PAYROLL	\$ 330,302	\$ 584,413	\$ 336,633	\$ 304,543	\$ 142,091			\$ 1,693,954
416105 - Program Specialist				\$ 11,000	\$ 85,000			\$ 96,000
416109 - Program Specialist-Swim Team				\$ 57,000				\$ 57,000
Total Program Specialists				\$ 68,000	\$ 85,000			\$ 153,000
512100 - Clothing & Uniforms	\$ 3,500							\$ 10,000
515500 - Household Expense		\$ 3,000	\$ 1,000	\$ 2,500				\$ -
515501 - Recology								\$ -
515502 - Janitorial Supplies			\$ 11,000					\$ -
515505 - Cleaning Company	\$ 500	\$ 5,000	\$ 11,000					\$ 11,000
515506 - Bins		\$ 6,000	\$ 12,800					\$ 16,500
Total 515500 - Household Expense	\$ 500	\$ 11,000	\$ 34,600	\$ -	\$ -			\$ 18,600
518300 - Office Expense								\$ -
518301 - Outside Printing & Copy Serv	\$ 2,500		\$ 8,000	\$ 100				\$ 46,100
518303 - General Office Supplies				\$ 400				\$ 10,600
518304 - Advertising/ Recruiting	\$ 1,000	\$ 300	\$ 4,000	\$ 500				\$ 6,400
518305 - Postage & Mailing Expense								\$ 5,800
518307 - Other Office Expense			\$ 8,000					\$ 8,000
518308 - Credit card/ACH fee			\$ 14,000					\$ 14,000
518309 - Payroll Processing			\$ 44,000					\$ 44,000
Total 518300 - Office Expense	\$ 3,500	\$ 300	\$ 84,500	\$ 1,600	\$ -			\$ 99,300
533100 - Memberships	\$ 500	\$ 300	\$ 4,500	\$ 300	\$ 550			\$ 6,150

PROPOSED

	ASP		EEC		OTHER		POOL/POOL RENTAL/ SWIM TEAM		SEASONAL PROGRAMS/ FAC RENTAL		2016-2017	
	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
542300 - Maintenance-Equipment												
545900 - Maintenance-Facilities & Imprv												
545902 - Plumbing	\$	\$ 6,000	\$	\$ 5,000	\$	\$ 7,000	\$	\$	\$	\$	\$	\$ 18,000
545903 - Paint, Solvents & Chemicals	\$	\$	\$	\$ 2,000	\$	\$	\$	\$	\$	\$	\$	\$ 2,000
545904 - Pool Supplies	\$	\$	\$	\$	\$	\$ 25,000	\$	\$	\$	\$	\$	\$ 25,000
545905 - Locks & Security System	\$	\$	\$	\$	\$	\$ 3,500	\$	\$	\$	\$	\$	\$ 3,500
545906 - Signage Expense	\$	\$ 500	\$	\$ 1,500	\$	\$	\$	\$	\$	\$	\$	\$ 2,000
545907 - General Electrical Expense	\$	\$	\$	\$ 2,000	\$	\$	\$	\$	\$	\$ 500	\$	\$ 2,500
545909 - Other General Maintenance	\$	\$	\$	\$ 6,500	\$	\$	\$	\$	\$	\$	\$	\$ 6,500
545911 - Landscape/Garden Expense	\$	\$ 1,000	\$	\$ 20,000	\$	\$ 3,500	\$	\$	\$	\$	\$	\$ 24,500
545912 - Vehicle Expense	\$	\$	\$	\$ 4,000	\$	\$	\$	\$	\$	\$	\$	\$ 4,000
545913 - Ground/Facility Improvements	\$	\$ 2,000	\$	\$ 8,000	\$	\$	\$	\$	\$	\$	\$	\$ 8,000
Total 545900 - Maintenance-Facilities & Imprv	\$	\$ 4,000	\$	\$ 68,000	\$	\$ 37,000	\$	\$ 500	\$	\$	\$	\$ 108,500
563300 - Utility Expense												
563801 - P G & E	\$	\$	\$	\$ 5,800	\$	\$ 27,500	\$	\$	\$	\$	\$	\$ 60,300
563802 - Water	\$	\$	\$	\$ 4,000	\$	\$ 5,000	\$	\$	\$	\$	\$	\$ 14,000
563803 - Sewer Fees	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 19,000
Total 563800 - Utility Expense	\$	\$ 9,800	\$	\$ 51,500	\$	\$ 32,000	\$	\$	\$	\$	\$	\$ 93,300
572200 - Employee Expense Reimb	\$	\$ 250	\$	\$ 500	\$	\$ 500	\$	\$	\$	\$	\$	\$ 1,750
595600 - Contract Expenses												
595601 - Audit Fees	\$	\$	\$	\$ 10,000	\$	\$	\$	\$	\$	\$	\$	\$ 10,000
595602 - Bank Admin Fee	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 750
595603 - Legal fees	\$	\$	\$	\$ 18,000	\$	\$	\$	\$	\$	\$	\$	\$ 18,000
595604 - Consultants	\$	\$	\$	\$ 10,000	\$	\$ 2,500	\$	\$	\$	\$	\$	\$ 12,500
Total 595600 - Contract Expenses	\$	\$ 750	\$	\$ 38,000	\$	\$ 2,500	\$	\$	\$	\$	\$	\$ 41,250
596600 - District Operating Expenses												
596601 - Buses-ASP	\$	\$ 12,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 12,000
596602 - Spec Act-ASP	\$	\$ 20,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 20,000
596603 - Snacks-ASP	\$	\$ 6,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,000
596604 - Supplies-ASP	\$	\$ 8,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,000
596607 - Misc Exp-POOL	\$	\$	\$	\$	\$	\$ 6,500	\$	\$	\$	\$	\$	\$ 6,500
596608 - Misc Exp-ASP	\$	\$ 5,000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 5,000
596610 - Misc Exp-OFFICE	\$	\$	\$	\$ 4,100	\$	\$	\$	\$	\$	\$	\$	\$ 4,100
596611 - Misc Exp-OTHER	\$	\$	\$	\$ 7,000	\$	\$	\$	\$	\$	\$	\$	\$ 7,500
596612 - Special Events	\$	\$	\$	\$ 5,000	\$	\$ 600	\$	\$	\$ 500	\$	\$	\$ 13,600
596613 - Conferences/Seminars	\$	\$ 1,500	\$	\$ 3,500	\$	\$ 3,000	\$	\$	\$ 1,500	\$	\$	\$ 10,500
596614 - Pool Supplies	\$	\$	\$	\$	\$	\$ 3,000	\$	\$	\$	\$	\$	\$ 3,000
596615 - Sport League	\$	\$ 8,500	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 8,500
596616 - Incrowd Rent	\$	\$ 1,500	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,000
596617 - Seasonal Programs (KNO)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 9,500
596621 - EEC supplies	\$	\$	\$	\$ 11,000	\$	\$	\$	\$	\$	\$	\$	\$ 1,500
596622 - EEC Snacks	\$	\$	\$	\$ 9,000	\$	\$	\$	\$	\$	\$	\$	\$ 15,000
596623 - EEC Special Activities	\$	\$	\$	\$ 1,200	\$	\$	\$	\$	\$	\$	\$	\$ 9,000
596624 - EEC Misc	\$	\$	\$	\$ 2,500	\$	\$	\$	\$	\$	\$	\$	\$ 1,200
596625 - POOL SNACK SHACK	\$	\$	\$	\$	\$	\$ 1,500	\$	\$	\$	\$	\$	\$ 2,500

