HIGHLANDS RECREATION DISTRICT

FY 2025-2026 BUDGET

9.8.2025.2025	**Approved FY 2025-2026 (Amended)**	
REVENUE		**TOTAL BUDGET 2025 - 2026**
ITEM DESCRIPTION	**DESCRIPTION**	
	Beginning Fund Balance	**$ 5,009,000**
102100 · Property Taxes		**$ 749,124**
	ERAF	**$ 152,532**
152100 · Interest Earned		**$ 156,000**
187100 · State Aid		**$ -**
199200	All Other Local Govt Rev	**$ -**
199700	Capital Grants & Contrib	**$ 10,618**
232100 · Park & Recreation Fees		
	232101 · Refunds - Fees	**$ (42,000)**
	232102 · Bounced Checks-Fees	**$ (1,000)**
	232100 · Park & Recreation Fees - Other	**$ 3,370,107**
Total 232100 · Park & Recreation Fees		**$ 3,327,107**
265800 · Miscellaneous Revenue		**$ -**
TOTAL - REVENUE		**$ 4,395,382**
BUDGET TOTAL (fund balance + revenue)		**$ 9,404,382**

EXPENSE

Projected Headcount as of July 1, 2025		**81**
411100 · Permanent Salaries		**$ 662,471**
411101 - Temporary Salary In	Out of Class (OCP)	**$ -**
411102 - Vacation Buy out (replace Extra Help Reg Pay)		**$ 2,020**
411103 · ~~Extra Help Hours~~ Longevity Pay		**$ 3,030**
		$ -
416101 · Office Wages		**$ 182,313**
416102 · Pool Wages		**$ 332,164**
416103 · Maintenance Wages		**$ 97,791**
416104 · Supervison Wages		**$ 70,670**
416105 · Program Specialist Enrichment Programs (Account Previously has service contractors)		**$ 5,400**
416106 · EEP		**$ -**
416107 · ASP/Camp Wages		**$ 325,000**
416108 · EEC Wages		**$ 584,875**

416109 · Employee Relocation~~-Program Specialist-Swim Team~~		**$ -**
416110 · Vacation Expense		**$ -**
431100 · Social Security		**$ 145,720**
431200 · Medicare		**$ 33,370**
445100 · Unemployment Insurance		**$ 1,000**
3100 · District Employee Benefits		**$ 225,683**
572200 · Employee Expense Reimb		
TOTAL PAYROLL		**$ 2,671,506**
TOTAL - PROGRAM SPECIALISTS		**$ -**
512100 · Clothing & Uniforms		**$ 20,171**
TOTAL CLOTHING & UNIFORMS		**$ 20,171**
515600 · Household Expense		
	515601 · Recology	**$ 15,000**
	515602 · Janitorial Supplies	**$ 16,300**
	515603 · Paper Products	**$ -**
	515604 · Cleaning Chemical	**$ -**
	515605 · Cleaning Company	**$ 55,000**
	515606 · Bins	**$ -**
	515600 · Household Expense - Other	**$ -**
TOTAL 515600 · Household Expense		**$ 86,300**
519300 · Office Expense		
	519301 · Outside Printing & Copy Serv	**$ 12,950**
	519302 · Licensing and Environmental Fees	**$ 2,600**
	519303 · General Office Supplies	**$ 5,080**
	519304 · Advertising/ Recruiting	**$ 7,900**
	519305 · Postage & Mailing Expense	**$ 7,700**
	519306 · Office Water Expense	**$ -**
	519307 · Other Office Expense	**$ 32,981**
	519308 · Credit card/ACH fee	**$ 28,000**
	519309 - Payroll Processing	**$ 26,250**
	519310 - Office Expense - Relocation Exp	**$ -**
TOTAL 519300 · Office Expense		**$ 123,461**
533100 · Memberships		**$ 26,615**
542300 · Maintenance-Equipment		**$ -**
545900 · Maintenance-Facilities & Imprv		
	545901 · Lumber & Carpentry Expense	**$ -**
	545902 * Plumbing	**$ 18,538**
	545903 · Paint, Solvents & Chemicals	**$ 41,050**
	545904 · Pool Supplies	**$ 10,000**
	545905 · Locks & Security System	**$ 2,500**
	545906 · Signage Expense	**$ 7,500**

	545907 · General Electrical Expense	$ 30,500
	545908 · Motor, Pump & Generator	$ 6,500
	545909 · Other General Maintenance	$ 12,500
	545910 · Waters Systems Maintenance	$ -
	545911 · Landscape/Garden Expense	$ 25,000
	545912 · Vehicle Expense	$ 80,525
	545913 · Ground/Facility Improvements	$ 25,000
	545900 · Maintenance-Facilities & Imprv - Other	$ -
TOTAL 545900 · Maintenance-Facilities & Imprv		$ 259,613
563800 · Utility Expense		
	563801 · P G & E	$ 147,000
	563802 · Water	$ 20,900
	563803 · Sewer Fees	$ 13,500
	563800 · Utiility Expense - Other	$ -
TOTAL 563800 · Utility Expense		$ 181,400
585600 · Contract Expenses		
	585601 · Audit Fees	$ 15,950
	585602 · Bank Admin Fee	$ -
	585603 · Legal fees	$ 50,000
	585604 · Consultants	$ 60,250
	585608 - Contract Expenses - Other	$ 40,000
	585606 (416111) - ASP/Camp Contractors	$ 250
	585607 (416112) - ASP/Camp Contractors	$ -
	585605 · Contract Expenses · Vendors, Instructors, Contractors, Program Specialist	$ 100,394
Total 585600 · Contract Expenses		$ 266,844
596600 · ~~District Operating E~~	Program Specific Expenses	
	596601 · Buses-ASP	$ 12,000
	596602 · Spec Activities-ASP	$ 16,000
	596603 · Snacks-ASP	$ 10,000
	596604 · Supplies-ASP	$ 10,000
	596605 · Awards	$ -
	596606 · Concesion Purchases	$ -
	596607 · Employee Recognition -POOL	$ 2,000
	596608 · Employee Recognition - ASP	$ 4,000
	~~596609 · Misc. Exp-EEP (old coding)~~	$ -
	596610 · Misc. Exp-OFFICE	$ 5,000
	596611 · Employee Recognition - OTHER	$ 4,000
	596612 · Special Events	$ 15,500
	596613 · Conferences/Seminars	$ 14,000
	596614 · Pool Program & Facility Supplies	$ 6,000
	596615 · Sport League	$ -
	596616 · In-crowd Rent	$ 15,000

	596617 · Seasonal Programs	$ 9,600
	~~596618 · Supplies-EEP (old coding)~~	$ -
	~~596619 · Snacks-EEP (old coding)~~	$ -
	~~596620 · Spec Act-EEP (old coding)~~	$ -
	596621 · EEC supplies	$ 8,000
	596622 · EEC Snacks	$ 10,000
	596623 · EEC Special Activities	$ 10,000
	596624 · Employee Recognition - EEC	$ 2,000
	596625 · Concessions - POOL	$ 1,000
	596626 - Misc. Exp - Swim team	$ 10,000
	596627 · Staff Development	$ 6,500
	596628 · Training & Certification	$ 3,650
	596600 - Program Spec. Expenses - Other	$ -
Total 596600 · Program Specific Expenses		$ 174,250
671200 · Telephone and Internet Service Charges		$ 12,300
673100 · Insurance		
	673101 · Worker's Comp	$ 47,415
	673102 · CAPRI-GEN INS	$ 134,925
	~~673100 · Insurance - Other~~	$ -
Total 673100 · Insurance		$ 182,340
721000· Fixed Assets-Structures/Impro		
	721100 · Fixed Assets-Structures/Impro - Other	$ 75,000
	721101 · Construction in Progress	$ 225,000
	721102 * FA- S&I Not Capitalized	$ 2,500
Total 721000 · Fixed Assets-Structures/Impro		$ 302,500
731000 · Fixed Assets-Equipment		
	731100 · Fixed Assets-Equipment - Other	$ 15,000
	731101 · FA-Equip-Not Capitalized	$ 5,200
Total 731000 · Fixed Assets-Equipment		$ 20,200
6331 · Interest Exp-Bond		$ 51,290
6332 - Bond Principal		$ 153,000
	TOTAL EXPENSES + FA+ Bond Int	$ 4,531,790
	NET INCOME (INCL BOND+ INT+FA)	$ (136,408)

861100· Appropriations for Contingencies		350,000
088300· Capital Reserve		$ 473,296
882100- General Reserve		$ 25,000
	Building Renovations Reserve	$ 100,000
Unassigned Fund Balance		$ 4,872,592

TOTAL BUDGET (fund balance + revenue)	**$ 9,404,382**

	2025-2026 TOTAL
TOTAL REVENUE	$ 4,395,382
BOND COSTS	$ 204,290
TOTAL OPEX (no Assets or Bond Costs)	$ 4,004,800
NET INCOME AFTER OPEX	$ 390,582
TOTAL OPEX + BOND COSTS (no Assets)	$ 4,209,090
NET INCOME AFTER OPEX + BOND COSTS	$ 186,292
TOTAL OPEX + BOND COSTS + FIXED ASSETS (Including CIP)	$ 4,531,790
NET INCOME AFTER OPEX + BOND COSTS + FIXED ASSETS	$ (136,408)