

Account	2016-17 Budget Approved	2016-17 Actual 06/30/17	2017-18 Budget Approved	2017-18 Actual 06/30/18	2018-19 Approved Budget	2018-19 YTD 06/12/19	2019-20 Approved Budget
YOUTH RECREATION							
INCOME							
Youth Contract Classes	2000	973	10000	45448	40000	125632	130000
Youth Daycamp	280000	345214	300000	340221	345000	264367	330000
Youth inter-department Transfer	0						
TOTAL INCOME	282000	346187	310000	385669	385000	389999	460000
EXPENSE							
Youth inter-department Transfer							
Youth Full Time salary	48992	39402	48992	33386	66031	36773	141359
Youth Daycamp Wages	64060	62802	68000	88310	91500	70134	91500
Youth Medical	8958	8493	8801	6076	9358	4254	18438
Youth Dental	538	448	537	606	577	529	1155
Youth PERS	3056	2524	3201	2228	4314	2516	9672
Youth Employer Taxes	12436	9817	12869	10850	17328	8801	25614
Youth Workman's Comp	1592	4468	4500	3537	4500	3586	9000
Youth Contract Service/Classes	0	0	6000	17463	26000	33253	40000
Youth Contract Service/Daycamp	5000	6713	5000	7605	6700	7952	6700
Youth Adv/Promo	0	732	2500	13977	6000	6995	8500
Youth Print/copy	800	669	800	0	800	206	800
Youth Professional Development	0	0	500	0	0		3200
Youth Rec Supplies/contract Classes	800	161	800	3505	3000	2719	3500
Youth Rec Supplies/Daycamp	25000	27158	24000	16328	24000	22469	24000
Youth Refunds	0	0		0	0		
TOTAL EXPENSE	171231	163386	186500	203871	260109	200187	383438
PROFIT/LOSS YOUTH	110769	182800	123500	181798	124891	189812	76562
SPECIAL EVENTS							
INCOME							
Special Events sponsors	1550	300	1600	200	1600	425	225

Special Events income	2550	2761	2500	6286	2700	2855	3000
TOTAL INCOME	4100	3061	4100	6486	4300	3280	3225
EXPENSE							
Special Events/Camp Night	0	0	0	0	0		0
Special Events/Spring Carnival	2000	1806	1400	1081	1400	1918	1000
Special Events/Other events	14000	14989	18000	23978	18000	6163	20000
TOTAL EXPENSE	16000	16795	19400	25059	19400	8081	21000
PROFIT/LOSS SPECIAL EVENTS	-11900	-13734	-15300	-18573	-15100	-4801	-17775

ADULT RECREATION

INCOME							
Adult Contract Classes	20000	16692	19000	14992	16000	14610	14000
TOTAL INCOME	20000	16692	19000	14992	16000	14610	14000
EXPENSE							
Adult Contract Service	15654	11102	14000	8079	11000	7193	8000
Adult Rec Supplies	0	0	200	0	200		0
Adult Refunds	0	0		0	0	48	0
TOTAL EXPENSE	15654	11102	14200	8079	11200	7241	8000
PROFIT/LOSS ADULT	4346	5590	4800	6914	4800	7370	6000

AQUATICS/POOL

INCOME							
Pool Pass S/S	185000	250449	228000	281568	250000	148628	260000
Pool Pass F/W	19000	8670	12000	20851	20000	17202	20000
Pool Guest Fees	8000	5903	8000	5503	6000	5013	6000
Pool Classes	180000	167925	190000	191843	190000	139742	175000
Pool Swim Team fees	20000	15672	25000	20788	25000	14653	21000
Pool Miscellaneous	14000	7161	5000	7887	7200	9525	8000
Pool Inter-Department transfer income							
TOTAL INCOME	426000	455780	468000	528439	498200	334762	490000
EXPENSE							
Pool Inter-Department transfer Expense							

Pool Full Time Salary	98827	109259	147340	124308	155483	212385	155088
Pool Lifeguard Wages	101010	86091	101010	77675	84000	54247	115000
Pool Instructors Wages	57530	61738	57530	53969	62000	27550	65000
Pool Full Time Medical	22395	21419	22002	20155	23396	22052	20743
Pool Full Time Dental	1344	1187	1344	1211	1444	1059	1299
Pool Full Time PERS	6478	5544	9626	4578	10158	12573	10611
Pool Part Time PERS	2000	3549	2020	4496	2020	2249	1000
Pool Employer Taxes	28310	25154	33647	23942	33163	25950	36860
Pool Workman's Comp	4000	10166	10200	9184	10200	6341	11951
Pool Contract Services	7700	6282	7700	5304	6200	2702	5000
Pool Business Insurance	6500	6944	6500	8274	6500	10782	6500
Pool Chemicals	19000	18935	19000	23177	19000	15641	19000
Pool Licenses/Fees	2040	2061	2000	2109	2061	1709	2110
Pool Maint Supplies	2200	5385	3000	2238	5000	2603	5000
Pool Professional Development	1000	4147	1000	0	1000	2443	2500
Pool Rec Supplies	10000	12261	10000	23937	10000	3530	10000
Pool Emergency Preparedness Supp.	21822	10329	3000	3828	3000		1000
Pool Repairs and Maintenance	9000	61588	35000	56543	45000	76984	45000
Pool Subs/Dues	0	0	0	0	0		
Pool Telephone	0	0	0	0	0		
Pool Utilities	66500	80329	66500	75173	70000	72502	78000
Pool Refunds	0	664	0	305	0	556	0
Pool Currant Annual Maj Repair	0	0		0	0	495	0
TOTAL EXPENSES	467656	533032	538418	520406	549624	554355	591662
PROFIT/LOSS POOL	-41656	-77252	-70418	8034	-51424	-219593	-101662
TENNIS							
INCOME							
Tennis Class	0	147	0	0	0		0
Tennis Keys	13000	13694	13200	17487	13700	15305	17400
Tennis Guests	650	120	650	150	350	302	150
Tennis Lessons/Court Rental	30000	27658	30000	32856	30000	26065	30000
TOTAL INCOME	43650	41619	43850	50493	44050	41672	47550

EXPENSE

Tennis Part time Wages	0	0		0	0		
Tennis Employer Taxes	0	0		0	0		
Tennis Workman's Comp	0	0		0	0		
Tennis Contract Services	0	0		0	0		
Tennis Supplies	1700	0	500	4360	1000	26	1000
Tennis Subs/Dues	0	0	0	0	0		
Tennis keys Expense	1750	1011	1500	1341	1500	1691	1400
Tennis Refunds	0	0		0	0		
Tennis Current Annual Man Repairs	0	0		0	0		17000

TOTAL EXPENSE 3450 1011 2000 5701 2500 1716 19400

PROFIT/LOSS TENNIS

40200 40608 41850 44792 41550 39956 28150

FACILITIES

INCOME

Facilities Rental	105000	92906	115000	69264	115000	95449	115000
Facilities Field Rental	69000	75471	72000	82516	76000	80075	76000
Facilities Property Rentals	1837	1836	1837	1683	1837	1836	1837
Facilities Grants	0	5000	0	5000	5000	5000	5000

TOTAL INCOME 175837 175213 188837 158464 197837 182360 197837

EXPENSE

Facilities Full Time Salaries	144824	123200	119352	108556	154123	125436	148503
Facilities Full Time Wages	0	0	36360	0	0		
Facilities Assistant Wages	7200	4978	6600	11237	6600		12000
Facilities Attendant Wages	0	0	1500	0	0		
Facilities Parks/Seasonal Wages	0	0	1500	0	0		
Facilities Full Time Medical	17915	14065	8801	12589	9358	12763	18438
Facilities Full time Dental	1075	717	537	819	577	794	1155
Facilities Full Time PERS	9493	7993	7797	7092	10069	8496	9990
Facilities part Time PERS	0	0	0	0	0		0
Facilities Employer Taxes	16723	10143	18019	9140	17680	9574	17655
Facilities Workman's Comp	4484	5971	6000	5035	6000	3339	6000
Facilities Contract Services	45000	46877	46080	45906	46080	39019	46080

Facilities Auto	200	0	200	0	200	39	500
Facilities Maint Supplies	15000	17107	15000	23318	17000	12170	17000
Facilities Field/Maint Supplies	1500	96	1000	1008	1000		1000
Facilities Parks/Maint Supplies	500	0	500	0	500	49	500
Facilities Professional Development	350	95	500	0	500		500
Facilities Repairs & Maintenance	30000	45694	30000	39535	35000	71861	50000
Facilities Field Repairs/Maintenance	30000	31906	35000	7177	30000	14055	13000
Facilities Parks Repairs/Maintenance	30000	2210	15000	12390	15000	10124	15000
Facilities Utilities	25000	24881	25000	22235	25000	22247	25000
Facilities Field Utilities	5020	4442	5020	3481	4450	3718	4450
Facilities Parks Utilities	395	813	550	871	800	823	871
Facilities Current Annual Maj Repairs	0	0		191	10000		
TOTAL EXPENSE	384679	341188	380317	310578	389937	334505	387642
PROFIT/LOSS FACILITES	-208842	-165974	-191480	-152114	-192100	-152145	-189805
ADMINISTRATION							
INCOME							
Admin Miscellaneous	0	138		0	0	38715	0
Admin Advertising	3345	4000	4000	2440	4000	1425	4000
Admin Donations	0	500	0	0	0	1566	0
TOTAL INCOME	3345	4638	4000	2440	4000	41706	4000
EXPENSE							
Admin Full Time Salaries	165722	163163	175183	151838	167808	165155	191634
Admin Part Time Wages	13581	1819	10000	0	2000	147	
Admin Medical	9102	13860	13201	13862	14037	12887	16133
Admin Dental	806	739	806	908	866	794	1011
Admin PERS	10863	12190	13752	14427	13224	19537	14629
Admin Employer Taxes	19723	13941	20370	11287	18679	13502	21080
Admin Workman's Comp	0	7250	7300	5386	7300	3618	5654
Admin Employee Relations	1000	1708	1200	1056	1200	2208	1200
Admin Brochure/Marketing	19000	21666	19057	14233	22000	9377	15000
Admin Web Site	3000	10066	8574	30608	7000	9702	7000
Admin Other Adv/Promo	6800	10555	6000	5178	6000	2069	6000

Admin Acct/Audit/Bookkeeping	29000	28389	28200	31925	25600	22008	32000
Admin Auto	200	119	400	0	400	57	400
Admin Bad Debt	0	0	0	0	0		0
Admin Bank Fees	13000	17540	12300	26512	17540	23488	26000
Admin Business Insurance	6800	6944	6944	8274	6944	10782	6944
Admin Directors Fees	4500	3900	4500	3900	4500	5775	9000
Admin Fingerprinting	600	416	600	1069	750	728	750
Admin Legal Fees	40000	18703	30000	15125	20000	38784	20000
Admin Licenses/Fees	2040	1561	1800	1714	1600	225	1600
Admin Office Supplies	6000	7659	6000	3955	6000	2859	4000
Admin Postage/Freight	8200	4207	7110	13935	8200	5542	8200
Admin Print/copy	3800	2722	3478	1423	2700	1942	2700
Admin Professional Development	300	312	300	225	300		3200
Admin Public Relations	6000	3389	5000	2510	10000	500	1000
Admin Subs/Dues	1515	1373	1400	700	1375	907	1000
Admin Telephone	5721	5918	5904	6572	5950	5385	5950
Admin Utilities	0	0	0	0	0		0
Admin Contract Service/Consult	15000	15234	15000	4460	15000	20382	20000
Admin Other Taxes	0	0	0	0	0		0
Admin Land Survey Rec Center	0	0	0	0	0		0
Admin Directors Election	5000	0	0	0	5000		0
Admin Vacation Liability	0	0	0	0	0		0
Admin Current Annual Maj Repairs		5308	5000	0	0		0
TOTAL EXPENSE	397273	380652	409380	371082	391974	378360	422085
PROFIT/LOSS ADMIN	-393928	-376014	-405380	-368642	-387974	-336654	-418085
OTHER FUNDS							
INCOME							
Other Property Tax	335822	382755	392074	398701	392074	390654	398701
Other Interest	2505	6974	3507	15426	7107	12692	15426
Other Licenses & Permits	137685	142726	140530	140747	142530	147869	142530
Other Project Donations					0		0
Other Grants						10000	
Measure A Revenue	83026	83867	83601	87070	83601	92439	93780
Other Education Revenue	125000	161732	126316	164873	161732	79305	164873

TOTAL INCOME	684038	778053	746028	806816	787044	732960	815310
EXPENSE							
Other Interest expense/Bonds							
Other Project Expense							
Other Misc SVC Chrgs I/U/A							
Measure A Expense	83026	24040	83601	238417	83601	17045	8500
Replacement Reserves	50000	24908	115000	9230	0	31114	0
Capital Improvement Project	50000	13406	35000	276058	228086	198284	346000
TOTAL EXPENSES	183026	62354	233601	523705	311687	246444	354500
PROFIT/LOSS OTHER	501012	715699	512427	283111	475357	486516	460810
ZONE IV							
INCOME							
Zone IV Measure B special Tax	122000	122842	0	129978	130690	133746	135264
Zone IV 04 bond - sold 2014	35430	893	35929	49	34989	27	35929
Zone IV 04	180200	233404	175945	216145	186475	207115	186475
Zone IV 95	0	0	0	0	0	7006.53	
TOTAL INCOME	337630	357140	211874	346172	352154	347894	357668
EXPENSE							
Zone IV 91							
Zone IV 95							
Zone IV Outflow-Maint. Spec Tax B	196500	272340	0	0	0		
Zone IV 04 bond - sold 2014	35430	0	35929	61011.49	34989	482	35929
Zone IV 04	180200	473199	175945	216874	204975	196452	192475
TOTAL EXPENSE	412130	745539	211874	277885	239964	196934	228404
PROFIT/LOSS ZONE IV	-74500	-388399	0	68287	112190	150960	129264
ZONE V							
INCOME							
Zone V Income	7000	6550	7000	7007	7000	7163	7000
TOTAL INCOME	7000	6550	7000	7007	7000	7163	7000

EXPENSE							
Zone V Contract Service	7000	6540	7000	5965	7000	6468	6420
TOTAL EXPENSE	7000	6540	7000	5965	7000	6468	6420
PROFIT/LOSS ZONE V	0	10	0	1042	0	695	580
TOTALS COMBINED							
Total Income	1983600	2184933	2002689	2306979	2295585	2096405	2396590
Total Expense	2058100	2261599	2002689	2252329	2183395	1934290	2422552
Total Profit/Loss	-74500	-76666	0	54649	112190	162115	-25962
TOTALS COMBINED (without Zone IV)							
Total Income minus Zone IV	1645970	1827793	1790815	1960806	1943431	1748511	2038922
Total Expenses minus Zone IV	1645970	1516060	1790815	1974444	1943431	1737356	2194148
Total Profit/Loss	0	311733	0	-13638	0	11154	-155226
SRD Projected Generated Revenue							
Total Combined Income	1983600	2184933	2002689	2306979	2295585	2096405	2396590
Minus other income, Zone IV, Zone V	1028668	1141743	964902	1159996	1146198	1088017	1179978
Total Adjusted Income	954932	1043189	1037787	1146983	1149387	1008388	1216612
SRD Projected Generated Expense							
Total Combined Expense	2058100	2261599	2002689	2252329	2183395	1934290	2422552
Minus other Expense, Zone IV, Zone V	602156	814433	452475	807555	558651	449846	589324
Total Adjusted Expense	1455944	1447166	1550214	1444774	1624744	1484445	1833228

Generated Expense as a percentage of Generated Revenue	152.47%	138.73%	149.38%	125.96%	141.36%	147.21%	150.68%
Generated Profit/Loss	-501012	-403976	-512427	-297792	-475357	-476057	-616616
Generated Expenses less CAMR	2058100	2261599	2002689	2252329	2183395	1934290	2422552
Minus other Expense, Zone IV, Zone V	602156	814433	452475	807555	558651	449846	589324
Minus CAMR	0	5308.42	5000	190.5	10000	495.3	17000
Total Adjusted Expense Less CAMR	1455944	1441857	1545214	1444584	1614744	1483949	1816228

