

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2018/2019 Preliminary Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue city/city mitigation	Tax revenue	In Kind	Transfer In from Future Cap & ADA Resv	Atwood III taxes	RDA passthru	Transfer In from Shockly Fund	Transfer In from Equip Reserves	TOTAL	% of Total
Administration F&G			30,146		60,775		3,066,712				55,000			3,212,633	58%
Cust Service	16,955	141,335	6,295	17,500	3,600	331,800			383,500	22,381		7,000	133,000	1,046,411	19%
Recreation	330,140		1,280	16,255										347,675	6%
Youth Services	644,760		3,610											648,370	12%
Aquatics	122,710	12,050							155,000					289,760	5%
TOTAL	1,114,565	153,385	41,331	33,755	64,375	331,800	3,066,712	-	538,500	22,381	55,000	7,000	133,000	5,561,804	100%

6.0

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital genl fund	Debt service	Contingency Reserve (ADA reserve)	TOTAL	% of Total
Administration F&G		116,744		29,150		89,900	353,242	113,664	2,500					751,000	14%
Cust. Service	133,070	169,015	10,590	332,945		48,500	982,058	428,124	49,500	813,300		2,000	45,800	2,975,602	54%
Recreation	56,230	1,700				3,200	141,570	50,981						253,681	5%
Youth Services	191,490	51,750	3,340				171,104	59,121						476,805	9%
Aquatics	33,070	10,030		7,050			460,974	116,800	12,500	155,000				640,424	12%
	9,090	2,756	21,645		33,700		132,000	21,642	2,100					377,933	7%
TOTAL	233,650	370,580	190,660	44,780	373,695	89,900	2,240,948	790,332	69,800	968,300	-	2,000	100,800	5,475,445	100%

Proposed Transfer to Future Capital Construction Reserve

40,000

Net Revenue

46,359

0.83%

	PRELIM 17/18	PRELIM 18/19	PRELIM 19/20	PRELIM 20/21	PRELIM 20/21	PRELIM 20/21
Operating Revenues						
Program Revenue	1,119,038	1,114,565	1,136,856	1,159,593	1,182,785	1,206,441
Facility Revenue	147,300	153,385	156,453	159,582	162,773	166,029
Misc. Revenue	43,500	41,331	42,158	43,001	43,861	44,738
Grants, Donations, in kind	18,000	33,755	34,430	35,119	35,821	36,537
Interest Income	62,500	64,375	65,663	66,976	68,315	69,682
Proj Revenue (and in kind)	-	331,800	260,000	260,000	260,000	260,000
Tax Revenue	3,023,000	3,121,712	3,215,363	3,279,671	3,345,264	3,412,169
Alwood Ill taxes	22,000	22,381	22,829	23,285	23,751	24,226
RDA	-	-	-	-	-	-
Transfer from Reserves	0	678,500	50,000	50,000	50,000	50,000
Total Operating Revenue	4,435,338	5,561,804	4,983,751	5,077,226	5,172,571	5,269,822
Expenditures						
Program Expense	260,000	233,650	238,323	243,089	247,951	252,910
Operating & Supplies	350,000	370,580	377,992	385,551	393,262	401,128
Utilities Expense	195,000	190,660	179,473	168,063	156,424	144,552
Professional Services	33,000	44,780	45,676	46,589	47,521	48,471
Building & Grounds Maint	375,000	373,695	381,169	388,792	396,568	404,499
Property Tax Administration	52,000	89,900	55,000	85,000	85,000	85,000
Wages	2,140,000	2,240,948	2,330,586	2,423,809	2,472,286	2,521,731
Benefits & Payroll Costs	765,000	790,332	806,139	822,261	838,707	855,481
Fixed Asset Expense	60,000	69,800	50,000	51,000	52,020	53,060
Capital Imp. Projects	-	968,300	260,000	260,000	260,000	260,000
Debt Services	4,000	2,000	2,040	2,081	2,122	2,165
Misc	-	-	-	-	-	-
General Fund Projects	-	-	50,000	50,000	50,000	50,000
Contingency (ADA)	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	4,239,000	5,379,645	4,781,397	4,931,237	5,006,861	5,083,998
EqRes per policy	96000	95800	95800	95800	95800	95800
Surplus/(deficit)	100,338	86,359	106,554	50,190	69,910	90,024

Facilities & Grounds

17-18 Budget

Revenues

Revised
Budget

Prelim

FY 17-18
Actual

17/18

18/19

Rents and Concessions

	FY 17-18 Actual	Revised Budget 17/18	Prelim 18/19
<i>Fee Waivers- Public</i>	(10,590)	(10,150)	(11,190)
<i>Fee Waivers-CVCC Public</i>	(1,330)	(2,300)	(1,910)
<i>Fee Waiver Offset</i>	11,920	12,450	13,100
Blue Bird Room - CVCC	1,350	300	1,800
Stella Irving - Rec	99	99	100
Lakeside - Reg	5,779	5,290	5,670
Sierra Room Rental- CVCC	8,699	4,945	8,910
Sunset Room Rental- CVCC	2,760	1,470	1,810
Canyon View Room Rental-CVCC	1,235	1,365	755
Foothills Room Rental- CVCC	4,685	3,330	4,250
Oak Room Rental-CVCC	0	0	0
American River Room	3,980	4,080	3,400
Conference Room Rentals	0	0	0
Board Room Rental - CVCC	140	100	150
Conference Modular - Overlook	7,695	7,144	7,900
Gazebo - Rec	50	50	60
Gym - Rec	546	546	600
Gym - Reg	10,448	6,000	1,960
Tutor Totter Lease Agreement	5,321	4,887	4,797
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	730	490	790
Picnic Area - Rec	7,013	8,262	6,705
Picnic Area - Reg	1,890	2,120	1,860
Picnic Area - Ashford	1,740	1,570	1,710
Picnic Area - Meadow Vista	3,033	4,208	3,185
Field - Recreation	5,840	4,802	8,155
Field A - Reg	423	314	550
Field - Softball MV	1,926	2,375	600
Field - Christian Valley	1,941	1,153	3,600
Field Soccer/Baseball-Winchester	1,632	2,500	4,315
Field "Beggs" - Rec	1,686	4,848	12,740
Field B - Reg	2,788	1,557	2,325
Field "James" - Rec	14,316	21,510	10,410
Field "Chana" - Reg	10,589	7,610	7,970
Bocce Ball Field Rental	(22)	18	0
Field Soccer - Reg	2,785	2,331	2,808
Field Soccer A- MV	0	0	0

Field Soccer A- Railhead	1,293	3,075	6,600
Field Placer Hills	0	0	0
Field Soccer B- MV	311	0	0
Field Soccer B- Railhead	6,005	6,500	5,900
Field Lining Revenue - Rec	0	160	0
Field Lining Revenue - Reg	160	0	150
Misc Rents & Concessions	2,617	3,000	2,720
Misc Rents & Concessions - Bureau	1,587	1,250	1,550
Custodial Fees	13,835	20,000	13,490
MV Comm Ctr cust fee	30	0	0
MV Comm Ctr alcohol fee	30	0	0
Set up and Take Down Fees	1,568	1,950	1,040
TOTAL RENTS & CONCESSIONS	138,533	141,209	141,335

Miscellaneous Revenues

Recycling Revenue	0	0	0
MV Comm ctr rental	890	10	130
Alcohol permit	2,920	2,930	3,015
Misc Income - F & G	3,260	10,000	3,150
Total Misc Revenue	7,070	12,940	6,295

Revised
Budget Prelim

Grants & Donations

FY 17-
18Actual 17/18 18/19

In-Kind Donations	0	0	0
Donations F&G	9,666	7,700	9,500
Pump trac donations	8,512	8,000	8,000
Stewardship council	0	0	0
TOTAL GRANTS & DONATIONS	18,178	15,700	17,500

Interest Revenue - City Trust	3,576	2,850	3,600
TOTAL Interest Income	3,576	2,850	3,600

Project Revenue - Government

County Mitigation	187,300	287,300	281,800
City Mitigation Revenue	(29,375)	(95,000)	(50,000)
Total Project Revenue - Gov	157,925	192,300	231,800

Other Financing Sources

Transfers from Future Capital Constr.	512,399	380,261	349,700
Transfers from Equipment Reserv	0	90,000	133,000
Transfers from Shockley Maint Fund	0	0	7,000
Transfers from ADA Reserv	30,000	35,000	33,800
City Mitigation Apportionment	200,000	95,000	50,000

Total Other Financing Sources 742,399 **600,261** **573,500**

Taxes & Government Revenue

Atwood III Tax Revenue	22,180	22,981	22,381
Total Taxes & Gov't Revenue	22,180	22,981	22,381

TOTAL REVENUES 288,600 **186,980** **422,911**

Expenditures

	FY 17- 18Actual	Revised Budget 17/18	Prelim 18/19
Operations & Supplies			
Telephone - F & G	12,093	11,569	12,425
Office Supplies - F & G	4,106	2,788	3,770
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	23,541	17,848	23,500
Membership & Dues - F & G	255	150	300
Staff Appreciation - F & G	300	226	700
Staff Development - F & G	2,170	2,590	2,260
Uniform Exp	1,013	2,000	600
Small Tools and Equipment-Rec Park	4,606	8,450	4,160
Small Tools and Equipment-Reg Park	3,423	3,177	3,920
Small Tools and Equipment-MV Park	691	1,950	1,250
Small Tools and Equipment-CVCC Fac	588	1,950	1,060
Field Marking Expense	1,298	1,177	1,350
Safety Supplies - F & G	9,435	5,927	7,270
Restroom Supplies - Rec Park	2,041	1,600	2,125
Restroom Supplies - Reg. Park	1,668	2,550	2,030
Restroom Supplies - Ashford	1,533	1,250	1,650
Restroom Supplies - M.V. Park	1,646	1,450	1,870
Restroom Supplies - Railhead Park	1,445	1,450	1,625
Restroom Supplies - Overlook Park	1,498	1,400	1,745
Restroom Supplies - Placer Hills Park	243	0	560
Restroom Supplies - Winchester Park	413	700	295
Restroom Supplies - Rec. Comm Ctr	3,508	1,850	3,890
Restroom Supplies - Reg. Comm. Ctr	2,046	1,500	2,250
Restroom Supplies - CVCC	2,980	1,650	2,960
Sanitation- Regional Park- Port. Toilet	5,749	5,600	5,510
Sanitation- Winchester Park- Port. Toilet	4,950	5,550	5,650
Sanitation- Rec Park ADA Portab	4,194	4,250	3,980
Sanitation - Reg ADA Toilets	3,875	4,250	4,390
Rec Park - Debris Box	17,755	13,396	16,130
Sanitation- Regional Park - Disposal	6,431	7,100	7,100

Sanitation- MV Park- Debris	3,883	4,750	4,080
Sanitation- CVCC - Debris	3,172	3,700	2,665
TOTAL OPERATIONS & SUPPLIES	132,549	123,798	133,070
		Revised Budget	Prelim

	FY 17- 18Actual	17/18	18/19
Lights- Rec Pk Beggs Field (LL)	2,759	3,500	3,445
Lighting Reimbursements - Beggs Fld.	(4,218)	(3,450)	(2,315)
Lights- Rec Park James Field (LL)	4,627	5,050	4,955
Lighting Reimbursements - James Fld.	(7,328)	(7,250)	(7,410)
Lights- Recreation Field (LL)	1,371	950	1,330
Lighting Reimbursements - Rec Fld.	(2,049)	(900)	(1,570)
Gas/Electric - Rec Comm Ctr	3,604	7,900	4,250
Gas/Electric - Reg Comm Ctr	7,413	9,750	8,830
Gas/Elec. - Chr Vly Comm Ctr	1,172	1,200	1,325
Electric Reimbursements - Chr Vly CC	(1,227)	(600)	(970)
Gas/Electric - CVCC	19,997	20,000	21,160
Gas/Electric - Recreation Park	8,408	9,750	9,750
Lighting Reimb - Rec Park	(25)	(600)	(20)
Gas/Electric - Reg Park	20,676	17,350	19,775
Lighting Reimbursements - Reg Park	(11,232)	(5,500)	(5,885)
Gas/Electric - Ashford Park	2,355	3,000	2,580
Gas/Elec. - MV Park	4,942	4,150	5,260
Electric - Railhead	3,181	3,950	3,445
Lighting Reimbursements - Railhead	(1,255)	(1,100)	(970)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,282	1,400	1,480
Water - Rec Comm Ctr	3,234	3,670	2,590
Water - Reg Comm Ctr	1,903	2,200	1,700
Water - Chr Vly Comm Ctr	1,359	1,070	1,535
Water - CVCC	1,741	3,770	2,350
Water - Recreation Park	4,499	7,450	5,090
Water - Regional Park	2,104	4,280	2,480
Water - Ashford Park	3,762	5,240	3,180
Water - MV Park	10,972	10,150	10,630
Water - Chr Vly Park	2,183	3,460	2,280
Water - Railhead Park	5,098	9,150	5,500
Water - CVCC (Park)	3,137	2,250	3,490
Water - Overlook	6,305	5,250	6,270
Water - Placer Hills Park	4,904	4,900	5,185
Water - Winchester Park	0	0	0
Water - Atwood	4,959	5,830	5,360
Water - Chana Field	5,330	5,500	6,180

Sanitation - Rec Park (Sewer)	15,103	18,050	9,050
Sanitation - Railhead (Sewer)	0	550	300
Sanitation - Regional Park - (Sewer)	0	15,000	15,200
Sanitation - Ashford Park (Sewer)	0	1,700	1,800
Sanitation - Overlook (Sewer)	0	1,550	800
Sanitation - CVCC (Sewer)	0	19,100	9,600
TOTAL UTILITIES	131,046	198,670	169,015

Revised
Budget

Prelim

	FY 17- 18Actual	17/18	18/19
Professional Services			
Professional Services	1,238	500	1,310
Professional Services - Atwood III	7,849	8,250	9,280
Atwood - County Admin Coll Fee	222	0	0
Total Professional Services	9,309	8,750	10,590

Building & Grounds Maintenance

Equipment Rental - F & G	2,454	1,500	3,110
District Vehicles Maint - F & G	10,691	8,350	12,130
Maint - Recreation Field	1,204	2,250	1,835
Maint - James Field	13,869	20,750	13,850
Maint - Beggs Field	11,076	8,750	7,620
Maint & Repairs - Equipment	36,549	18,100	14,840
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	2,000
Maint - M.V. Soccer Field	1,044	1,000	1,050
Maint- Winchester Field	566	250	1,260
Maint - M.V. Tennis Courts	0	2,000	530
Maint - Recreation Park	25,116	29,500	25,260
Maint - Regional Park	39,253	49,500	48,440
Maint - Ashford Park	15,967	8,500	9,110
Maint - Meadow Vista Park	14,745	20,500	17,160
Maint - Christian Valley Park	6,659	5,400	6,970
Maint - Railhead Park	9,450	16,050	9,990
Maint- CVCC Park	3,244	5,500	3,600
Maint - Overlook Park	9,329	8,100	9,510
Maint - Placer Hills Park	1,000	500	740
Maint - Pocket Parks	5,144	3,100	1,600
Maint - Mt. Vernon Park	726	1,100	980
Maint - Winchester Park	456	450	480
Maint - Atwood III	22,531	14,700	4,035
Maint-Shockley	323	250	10,000
Maint-Ashley dog park	587	5,850	840

Maint - Recreation Comm Ctr	17,470	12,537	14,590
Maint - Regional Comm Ctr	15,669	8,126	11,160
Maint - Christian Valley Comm Ctr	363	250	380
Maint - CVCC	6,322	6,276	6,485
Maint - Overlook Modular	297	150	430
Maint - Regional Tennis Courts	654	2,500	690
Maint - Regional Field Soccer	751	650	970
Maint - Regional Field A	3,969	2,500	13,900
Maint - Regional Field B	6,278	2,700	13,270
Maint - Regional Field C	8,886	7,323	4,990
Tree Maint Rec Park	6,100	16,000	27,650
Tree Maint Reg	12,470	22,500	20,250
Tree Maint Ashford	1,000	2,000	1,050
Tree Maint MV park	2,500	6,500	7,650
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	3,600	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	3,101	1,234	2,540
TOTAL MAINTENANCE	321,413	323,196	332,945

Revised
Budget Prelim

Salaries/Wages Expenses	FY 17- 18Actual	17/18	18/19
Wages - Fac Attend - Rec Park	50,550	53,400	56,380
Wages - Fac Attend - CVCC	26,229	26,600	31,255
Wages - Fac Attend - Reg Park	25,280	20,000	28,089
Wages - Management	134,062	147,000	151,618
Wages - Rec Park	315,251	315,990	320,941
Wages - Reg Park	159,707	153,900	166,300
Wages - Ashford Park	21,998	24,700	30,800
Wages - Meadow Vista Park	29,501	32,200	38,550
Wages - CV Comm Ctr	10,007	14,530	14,470
Wages - Railhead Park	19,082	19,550	23,255
Wages - CVCC	12,200	16,550	15,740
Wages - Overlook Park	16,640	19,375	23,500
Wages - Placer Hills Park	14,417	14,350	16,630
Wages - Pocket Parks	10,231	10,970	12,610
Wages- Mt. Vernon Park	201	400	1,000
Wages - Winchester Park	6,082	5,300	7,770
Wages - Atwood	15,699	15,900	18,060
Wages - Shockley	124	700	1,430
Wages - Other Projects	0	0	0
Wages - Uniform Allowance	10,057	9,800	15,000
Wages - Special Events	4,833	5,800	8,660
	0	0	0

882,151 907,015 982,058

	FY 17- 18Actual	Revised Budget 17/18	Prelim 18/19
ER -Taxes - F & G (7.65%)	71,459	73,473	78,977
Employment Expense - F & G	2,253	2,300	2,850
Fingerprinting Exp. - F & G	308	300	240
Benefits Expense - F & G	152,022	153,900	179,531
Employer Retirement Exp.	81,655	84,453	87,845
Worker's Comp.	68,207	71,568	78,681
TOTAL BENEFITS & PAYROLL COSTS	375,904	385,994	428,124
TOTAL SALARIES, BENEFITS	1,258,055	1,293,009	1,410,182

Fixed Assets

Fixed Asset Purchases - F&G	12,282	139,000	43,000
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	4,371	7,700	6,500
TOTAL FIXED ASSETS	16,653	146,700	49,500

Lease Purchase Princ/Interest

Principal/COP - Regional Gym	0	0	0
Interest - COP Regional Gym	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	1,900	2,000	2,000
TOTAL RENT	1,900	2,000	2,000

	FY 17- 18Actual	Revised Budget 17/18	Prelim 18/19
Sierra Pool - Bleachers & Shade Structure	99,973	100,000	0
Sierra Pool Renovation Project	199,000	0	0
Bike Park Design/CEQA	54,296	53,577	0
Bike Park Construction	175,000	175,000	175,000
CVCC Road Improvements	0	0	50,000
Rec - Beggs Field & Shade Renovation	31,246	28,000	0
Reparian Vegetation Management Permi	22,701	21,028	0
Railhead A Renovation	61,224	61,789	0
Rec - Patio Area Project	9,131	9,131	0

Administration 17-18 Budget Revenues			Prelim
	FY 17-18 Actual	Mid Year	18/19
Miscellaneous Revenues	Actual to Date	Budget Revision	
Misc. Income -w/c div and other	4,521	9,100	600
Misc Income - Liability Ins dividen	-	-	0
Verizon cell lease	28,114	27,725	29,046
501c3 receivable	-	-	500
TOTAL	32,635	36,825	30,146
Interest Income			
Interest Revenue - County	60,487	42,000	60,335
Interest Revenue other	753	550	440
TOTAL	61,240	42,550	60,775
Taxes & Gov't Revenues			
Current Sec Prop Tax General	2,699,548	2,698,714	2,810,032
Homeowner's Prop. Tax Reductio	22,363	23,103	21,188
Current Unsec Prop Tax General	59,845	99,950	61,966
Suppl. Prop Tax Current	69,077	75,347	59,948
Unitary & Op Non-unitary Tax	103,113	103,113	110,384
Prior Unsec Prop Tax	388	405	399
Timber Tax Guarantee	5	5	5
Prior Supplemental Tax Rev	126	119	131
Prior Secured Prop Taxes	(82)	(23)	-85
Railroad Unitary Prop Taxes	2,038	1,960	2,259
RDA Pass - Throughs	137,124	66,016	55,000
Redemptions Gen Taxes	471	471	485
TOTAL	3,094,016	3,069,181	3,121,712
Total Revenues	3,187,891	3,148,556	3,212,633
Expenditures	FY 17-18 Actual	Mid Year	18/19
Operations & Supplies	Actual to Date	Budget Revision	
Discounts Taken	(8)	-	0
Finance Charges	-	-	0
CalCard Incentive	(2,110)	(1,550)	-200
Penalties	-	-	0
Donations Expense	750	750	750
Telephone (CVCC) - Admin	6,384	6,310	6,360
Postage - Admin	1,091	1,500	2,060
Bank Service Charges	-	-	0
Office Supplies	5,258	5,700	5,675
Duplication Costs- Admin	369	250	880
Office Equip. Rental- Admin	6,065	7,480	5,160

Office Equip Maint - Admin	-	-	0
Dining Expense	645	750	955
Gas/Mileage Expense	1,277	1,300	1,640
General Admin Exp	344	100	360
Liability Insurance	67,299	70,900	78,774
Board Expense	3,249	2,725	3,630
Dues & Subscriptions	9,382	9,750	10,000
Staff Appreciation	-	-	0
Staff Development	256	1,550	500
Safety Supplies - Administration	37	-	100
Small Office Equipment	97	450	100
TOTAL	100,385	107,965	116,744
Legal Fees	10,671	8,414	10,000
	FY 17-18 Actual	Mid Year	18/19
Professional Services	Actual to Date	Budget Revision	
Professional Services	15,174	14,900	20,150
Accounting/Auditor Fees	8,160	9,000	9,000
Environmental Services	222	-	0
TOTAL	23,556	23,900	29,150
Property Tax/Election Expense			
Property Tax Administration	48,714	60,500	55,400
Election Expense	-	-	32,000
LAFCO Fees	2,378	2,378	2,500
TOTAL	51,092	62,878	89,900
	FY 17-18 Actual	Mid Year	18/19
Salaries/Wages Expenses	Actual to Date	Budget Revision	
Wages - Admin - Full Time	157,163	162,622	96,068
Wages - Admin - Part Time	73,779	71,365	103,521
Wages- Admin - Board Pay	31,250	30,000	30,000
Wages - District Administrator	118,094	125,656	123,653
TOTAL	380,286	389,643	353,242
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	31,569	32,039	28,073
Employment Expense - Admin	-	-	0
Fingerprinting	-	-	0
Benefits Expense - Admin	56,698	54,354	47,385

Employer Retirement Exp	38,205	38,568	34,252
Worker's Compensation	4,828	3,481	3,954
TOTAL	131,300	128,442	113,664
Fixed Assets- Equipment			
Fixed Assets	-	-	0
Computer Purchases - Admin.	13,007	12,500	2,500
TOTAL	13,007	12,500	2,500
PG&E Lighting Loan	3,829	3,890	0
Total Expenditures	714,126	737,632	715,200
Total Revenues	3,187,891	3,148,556	3,212,633
Total Expenditures	714,126	737,632	715,200
GASB 68 Reserve	45,800	45,800	45,800
Net Gain (Loss)	2,427,965	2,365,124	2,451,633

Customer Service 17-18 Budget Revenues

	FY 17-18 Actual	Revised Mid Year Budget	Prelim 18/19
Revenue			
Out of Dist Fees	11,209	10,630	16,000
Out of Dist Fees - Bureau	838	838	785
Return Check Fees	90	160	170
Total	12,137	11,628	16,955
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Total Revenues	12,137	11,628	16,955

Expenditures

Expenditures			
Cash short/over	-479	0	0
Merchant fees	10,145	8,450	11,200
Bad Debt	1,547	600	1,460
Telephone expense	8,364	7,300	8,415
Gift certificates Given Out	2,095	1,850	2,810
Postage	0	750	500
Office Supplies	2,107	2,100	2,630
Duplication costs	467	700	835
Office Equipment rental	6,103	6,750	6,080
Office equipment Maintenance	4,346	4,300	4,615
Gas/Mileage Expense	674	750	875
Public Relations/Marketing	14,713	12,500	16,750
Dues and Subscriptions	0	200	0
Safety Supplies	0	0	60
Staff Appreciation	0	0	0
Staff Development	0	0	0

Total Expenditures	237,732	233,696	253,681
Contingency Reserve (2% of expens	2,377	2,337	2,537
Net Gain (Loss)	-227,972	-224,405	-239,263

Recreation 2017-2018 Budget			
Revenues			
	FY 17-18 Actual	Mid-Year Budget Revised	Prelim 18/19
Program Revenue			
Adult Softball	27,008	27,581	28,210
Adult Basketball	7,779	7,731	7,630
Sr. Sports	4,250	3,722	4,110
Adult Volleyball	1,866	1,818	1,860
Pickle Ball	8,279	6,127	7,940
Adult Classes	36,547	35,981	38,380
Adult Classes - Bureau	16,907	14,170	15,640
Bocce Ball	893	680	530
Youth Basketball	84,674	71,995	76,750
Pee Wee/Short Shots	810	1,200	790
Youth Classes	33,150	28,466	32,970
Youth Classes - Bureau	870	0	0
Pre School	58,647	56,430	0
Youth Camps	25,637	24,810	25,360
Youth Camps - Bureau	17,780	17,780	17,900
Youth Sports Camp	12,381	12,381	12,500
Youth Sports Camp - Bureau	9,930	4,805	9,900
Special Events	2,148	1,538	1,200
Party in the Park	10,705	11,779	11,590
Lifestyle Expo	0	0	0
Envision Expo	0	0	0
Ukulele Festival	7,389	7,330	13,390
Food Truck Fiesta	(550)	0	0
Great Obstacle Scramble	10,265	11,350	10,770
Dead Festival	(250)	0	0
Guitar Festival	2,123	2,072	3,650
Auburn Community Festival	9,270	8,000	9,070
Total Program Revenues	388,508	357,746	330,140
Misc. Revenue			
Activity Guide-Advertising Rev.	400	1,250	400
Corporate Sponsorship	956	0	880
TOTAL MISC REVENUE	1,356	1,250	1,280
Grants & Donations			
Youth Assistance Fund - In Dist	17,684	5,340	14,570
Donations - Recreation	1,941	1,526	1,685
TOTAL GRANTS & DONATN	19,625	6,866	16,255
Total Revenues	409,489	365,862	347,675
Expenditures			
	FY 17-18 Actual	Budget Revised	18/19
Program Expenditures			
Instructors - Adult Classes	18,299	18,505	18,350
Inst - A Classes - Bureau	7,181	5,062	5,870
Instructors - Youth Classes	14,668	13,205	14,210
Inst - Y Classes - Bureau	0	0	0
Instructors pre school	37,002	34,918	0
Officials - Adult Softball	6,785	6,208	6,750
Officials - Adult Basketball	2,827	3,740	3,600
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	14,080	15,670	18,860
Instructors- Youth Camp	23,050	23,219	23,120
Inst - Y Camp - Bureau	15,446	18,947	15,470

Calpers Exp.	15,640	15,712	17,317
Worker's Comp	3,290	3,175	3,552
Totals	55,504	55,234	59,121
Equipment & Fixed Assets			
Fixed Assets - Recreation	1,112	500	0
Computer Purchases - Rec	0	0	0
Totals	1,112	500	0
Total Expenditures	486,522	497,585	476,805
Total Revenues	409,489	365,862	347,675
Total Expenditures	486,522	497,585	476,805
Contingency (1% of expenses)	4,865	4,976	4,768
Net Gain (Loss)	(81,898)	(136,699)	(133,898)

Youth Services 17-18 Budget Revenues			
	FY 17-18 Actual	Revised Mid Year Budget	Prelim 18/19
Alta Vista DSC Revenue	36,509	27,302	31,720
Auburn Elem DSC Revenue	151,414	135,579	148,000
Skyridge DSC Revenue	103,214	95,600	100,040
Rec Day Camp Rev (School & Summer)	204,008	198,062	200,000
Preschool	0	0	60,000
Newcastle DSC Revenue	113,129	110,594	105,000
TOTAL	608,274	567,137	644,760
Rents & Concessions			
Rock Creek Modular Rent	3,600	3,600	3,600
Miscellaneous Revenue			
	13	0	10
Total Revenues	611,887	570,737	648,370
Expenses			
	FY 15-16 Actual	Revised Mid Year Budget	Prelim 17/18
Program Expenditures			
Alta Vista Program expense	2,054	2,350	2,300
Auburn Elem - Program Expense	1,896	2,550	2,270
Skyridge - Program Expense	2,590	3,250	2,730
Rec Day Camp - Program Exp (Sch. & Sum)	17,504	19,335	18,280
Preschool	0	0	2,530
Newcastle - Program Expense	4,697	3,450	4,960
	28,741	30,935	33,070
Operations & Supplies			
Telephone - Youth Services (Cell phones)	37	235	120
Telephone - Rec Day Camp Modular	2,250	2,700	2,460
Telephone - Alta Vista	32	100	110
Telephone - Newcastle	71	250	130
Telephone- Auburn Elem	1,439	1,650	1,590
Telephone- Skyridge	993	1,100	1,110
Office Supplies - Youth Services	931	750	860
Gas/Mileage Reimbursement Expense	108	50	160

Staff Appreciation - Youth Services	84	150	250
Staff Development - Youth Services	107	350	200
Small Equipment	216	0	100
Electric - Day Camp	2,305	2,500	2,520
Professional Services	335	150	420
TOTAL	8,908	9,985	10,030
			Prelim
	FY 15-16 Actual	Revised Mid Year Budget	17/18
Rep/Maint - Auburn Elem	328	1,000	2,125
Rep/Maint - Rock Creek	273	550	500
Rep/Maint - Skyridge	3,379	(805)	1,050
Rep/Maint - Rec Day Camp	1,846	3,583	850
Rep/Maint - Newcastle	100	200	2,250
Rep/Maint - Newcastle	100	200	275
	6,026	4,728	7,050
			Prelim
	FY 15-16 Actual	Revised Mid Year Budget	17/18
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager - Salary	69,641	68,820	70,623
Wages - (Y.Serv) - Alta Vista - PT	29,764	25,600	35,955
Wages - (Y.Serv) - Aub Elem - PT	69,798	69,800	70,152
Wages - (Y.Serv) - Aub Elem Maint	395	2,300	1,940
Wages - (Y.Serv) - Rock Creek Maint	52	0	20
Wages - (Y.Serv) - Skyridge - PT	56,722	58,442	56,110
Wages - (Y.Serv) - Skyridge Maint	2,670	3,404	2,850
Wages - (Y.Serv) - Rec Day Camp - PT	101,796	101,021	110,010
Wages - (Y.Serv) - Day Camp Maintenanc	1,859	2,000	1,434
	0	0	50,000
Wages- (Y.Serv) - Newcastle - PT	57,911	55,263	61,700
Wages - (Y.Serv) - Newcastle Maint	160	46	180
TOTAL WAGES	390,768	386,696	460,974
Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	34,966	36,105	39,388
Employment Exp- Y.S.	1,280	1,288	1,220
Fingerprinting Exp - Y.S.	1,412	962	1,340
Benefits Expense - Y.S.	35,823	26,385	34,990
Employer Retirement Exp. YS	28,141	27,428	30,344
Worker's Compensation - Y.S.	8,114	6,953	9,518
TOTAL BENEFITS	109,736	99,121	116,800
Total Salaries & Benefits	500,504	485,817	577,774

	FY 15-16 Actual		Prelim 17/18
Fixed Assets- Equipment			
Fixed Asset Purchases	0	2,500	12,500
Fixed Asset Purchases (computer)	1,100	1,100	0
	1,100	3,600	12,500
		0	
Capital Improvement			
	0	0	0
Total Expenditures	545,279	535,065	640,424
Total Revenues	611,887	570,737	648,370
Total Expenditures	545,279	535,065	640,424
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	66,608	35,672	7,946

Aquatics 17-18 Budget Revenues

	FY 17-18 Actual	Mid-Year Budget Revised	Prelim 18/19
Park & Services Revenue			
Adult Aquatic Activities	8,867	8,277	8,100
Adult Aquatic Activities Placer Hills	1,568	1,568	1,570
Master Swim	4,850	4,490	4,630
Stroke and Turn	0	194	0
Public Swim	34,390	33,007	34,550
Public Swim - Placer Hills Pool	3,032	3,282	3,000
Swim Lessons	27,708	27,804	28,500
Swim Lessons - Placer Hills Pool	9,148	9,148	9,200
Swim Team	21,873	21,463	23,210
Synchro Team	9,825	9,525	9,750
Misc Income PH pool	0	0	0
Misc Income	194	0	200
Totals	121,455	118,758	122,710
Rents & Concessions			
Sierra/Splash Pool Rental	9,163	9,163	9,300
Placer Hills Pool rental	2,661	2,661	2,750
Totals	11,824	11,824	12,050
Other Financing Sources			
Transfers from Future Capital Constr.	0	20,000	155,000
Transfers from Equipment Reserv	0	52,000	0
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	84,000	155,000
Total Revenues	133,279	214,582	289,760

Expenditures

Program Expenditures			
Instructors - Aquatics	2,310	2,315	2,380
Adult Aquatic Activities Exp.	1,472	1,572	1,710
Public Swim Expenses	2,414	2,414	2,500
Public Swim Expenses PH	414	914	500
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,834	500	1,400
Synchro Team Expenses	576	0	600
Totals	9,020	7,715	9,090

Operations & Supplies

Telephone - Placer Hills Pool
 Telephone - Aquatics
 Office Supplies
 Gas Milleage - Aquatics
 Professional Services
 Staff Appreciation- Aquatics
 Small Equipment
 Small Equipment - PH Pool
 Staff Development- Aquatics
 Uniform Exp

858	815	880
266	140	326
0	22	0
59	160	70
0	244	0
0	100	0
522	500	1,130
0	0	0
374	0	350
0	0	0
2,079	1,981	2,756

Totals

Utilities

Gas/Electric - Sierra Pool
 Gas/Electric - Placer Hills
 Reimbursement - Gas/Electric
 Water - Sierra Pool
 Water - Placer Hills

27,512	27,911	26,000
7,615	6,891	6,915
-14,560	-14,560	-14,000
3,866	3,479	3,450
341	267	280
-1,358	-1,358	-1,000
23,416	22,630	21,645

Totals

Reimbursement - Water

Maintenance

Maintenance - Sierra Pool
 Reimbursement - Maintenance
 Maintenance - Placer Hills pool

40,279	34,936	33,700
-8,437	-8,437	-7,500
12,576	10,027	8,225
44,418	36,526	34,425

Totals

Salaries/Wages Expenses

Wages - Aquatics Coordinator
 Wages - Aqua Coord - Placer Hills
 Wages - Adult aquatics
 Wages - Public Swim
 Wages - Public Swim - PH Pool
 Wages - Swim Lessons
 Wages - Swim Lessons - PH Pool
 Wages - Master Swim
 Wages - Coaches (Swim Team)
 Wages - Coaches (Synchro)

FY 17-18 Actual	Mid-Year Budget Revised	Prelim 18/19
20,438	21,507	21,000
0	0	0
5,008	4,811	6,370
54,342	55,709	54,600
8,086	8,074	6,740
8,439	9,895	8,920
3,158	3,159	3,450
4,169	4,089	3,500
9,144	9,087	11,890
12,469	12,758	15,530
125,254	129,089	132,000

Totals

Benefits & Payroll Costs

ER -Taxes -(12.65%)
 Employment Exp- Aquatics
 Fingerprinting Exp- Aquatics
 Calpers Exp. 16.444%

12,728	13,154	13,027
1,994	2,136	2,060
662	662	750
2,353	2,721	3,072

Worker's Comp (2.15% x 1.09%)	2,224	2,609	2,733
<i>Totals</i>	19,961	21,282	21,642
Equipment & Fixed Assets			
Fixed Assets - Aquatics	363	52,000	2,100
<i>Totals</i>	363	52,000	2,100
Sierra Pool Renovation Project	23,645	20,000	155,000
	23,645	20,000	155,000
<i>Total Expenditures</i>	224,511	271,223	223,658
Total Revenues	133,279	214,582	289,760
Total Expenditures	224,511	271,223	223,658
Contingency 2% of expenses	2,245	2,712	2,237
Net Gain (Loss)	-93,477	-59,353	63,865