

Resolution No. 2024 - 4
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2024-2025.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2024-2025 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,500,371.00
Facility Rentals	211,419.00
	1,711,790.00
Total Park & Rec. Services Revenue	
	1,711,790.00
Government Revenues	
Taxes, Governmental Revenue	4,451,846.00
	4,451,846.00
Total Governmental Revenue	
	4,451,846.00
Other Revenue	
Interest Revenue	48,268.00
Misc. Revenue	41,976.00
	90,244.00
Total Other Revenue	
	90,244.00
Donations	
Donations, Grant, In kind	39,449.00
	39,449.00
Total Donation Revenue	
	39,449.00
TOTAL OPERATING REVENUES	
	6,293,329.00
Project and Equipment Revenue	
Grant Proceeds	-
Contributions/In kind Services Revenue	20,300.00
Transfer in from Equipment Reserves	218,061.00
Transfer in from ADA Reserves	-
Transfer in from Reserves	539,660.00
	778,021.00
Total Project and Equipment Revenue	
	778,021.00
Park Dedication Revenue	
City Park Dedication Revenue	216,199.00
County Park Dedication Revenue	31,000.00
	247,199.00
Total Park Dedication Revenue	
	247,199.00
TOTAL PROJECT AND EQUIPMENT REVENUES	
	1,025,220.00
TOTAL REVENUES	
	7,318,549.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	262,022.00
Operations & Supplies	607,076.00
Utilities Expense	250,856.00
Professional Expenses	105,553.00
Building & Grounds expense	571,442.00
Property Tax Admin. Fees	74,815.00
Election Cost	43,141.00
Wages & Benefits	3,980,197.00
Equipment and Land Lease	165,744.00
Fixed Assets	-
Equipment Reserve Expenditures	218,061.00

Total Operating Expenditures 6,278,907.00

Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	539,660.00
In-Kind & Grant Contribution Projects	20,300.00
Total Project Expenditures	<u>559,960.00</u>

Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	206,199.00
County Park Dedication Project Expenditures	31,000.00
Total Park Ded. Project Expenditures	<u>237,199.00</u>

TOTAL EXPENDITURES 7,076,066.00

TOTAL REVENUE SURPLUS (DEFICIT) **242,483.00**

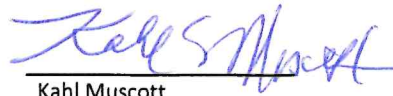
TO EQUIPMENT RESERVE	108,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS 115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	<u>50,000.00</u>

OPERATING BUDGET BALANCE **19,483.00**

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 29th day of February, 2024 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.



Scott R Holbrook
Board of Directors



Kahl Muscott
District Administrator

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

2024/2025 Preliminary Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA & COVID	Atwood Ill taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			33,424	-	43,295			4,156,101	-		265,637	-	4,498,457	61%
F&G		203,027	8,552	28,762	4,973	216,199	31,000	-	454,660	30,108	-	204,161	1,181,442	16%
Cust Service	12,195	-	-	-	-	-	-	-	-	-	-	-	12,195	0%
Recreation	493,617	-	-	6,987	-	-	-	-	-	-	7,600	-	500,604	7%
Youth Services	844,219	-	-	24,000	-	-	-	-	-	-	-	-	868,219	12%
Aquatics	150,340	8,392	-	-	-	-	85,000	-	-	-	6,300	-	250,032	3%
TOTAL	1,500,371	211,419	41,976	59,749	48,268	216,199	31,000	4,156,101	539,660	30,108	265,637	218,061	7,318,549	100%

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. gent fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	%
Administration						117,956	473,237	222,750	-	-	-	163,362	168,000	1,460,653	20%
F&G	199,648		216,037	11,103	475,563		1,309,105	604,244	204,161	712,159	-	2,382	5,000	3,739,402	51%
Cust. Service	43,376			18,374			160,545	59,919	-	-	-	-	-	282,214	4%
Recreation	233,994	71,928		18,850			204,239	73,424	7,600	-	-	-	-	610,035	8%
Youth Services	18,705	28,769	3,156	210	9,039		551,752	132,466	-	-	-	-	-	744,097	10%
Aquatics	9,323	5,023	31,663		86,840		165,677	22,839	6,300	85,000	-	-	-	412,665	6%
TOTAL	262,022	607,076	250,856	105,553	571,442	117,956	2,864,555	1,115,642	218,061	797,159	-	165,744	173,000	7,249,066	100%

Transfer to Future Capital Construction Reserve 50,000

Net Revenue 4.1%, 3.5% **19,483** 0.27%

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

2024-2025 Preliminary Budget

Operating Revenues	Preliminary Budget	2024-2025 Final Budget	% of total
Program Revenue	\$ 1,500,371		20.5
Facility Revenue	\$ 211,419		2.9
Misc. Revenue	\$ 41,976		0.6
Donations, Grant Revenue and In Kind	\$ 59,749		0.8
Interest Income	\$ 48,268		0.7
Transfer in from City Mitigation	\$ 216,199		3.0
Transfer in from County Mitigation	\$ 31,000		0.4
Tax Revenue	\$ 4,421,738		60.4
Transfer in from Cap Const, ADA & Equip Res	\$ 757,721		10.4
Misc (atwood etc)	\$ 30,108		0.4
Total Operating Revenue	\$ 7,318,549		100.00

Expenditures			
Program Expense	\$ 262,022		3.6%
Operating & Supplies	\$ 607,076		8.4%
Utilities Expense	\$ 250,856		3.5%
Professional Services	\$ 105,553		1.5%
Building & Grounds Maintenance	\$ 571,442		7.9%
Property Tax Admin.	\$ 117,956		1.6%
Wages	\$ 2,864,555		39.5%
Benefits & Payroll Costs	\$ 1,115,642		15.4%
Fixed Asset Expense	\$ 218,061		3.0%
Capital Improvement Projects Mitigation & Funds	\$ 797,159		11.0%
Capital Improvement Projects General Fund	\$ -		0.0%
Debt Services	\$ 165,744		2.3%
Reserve Deposits (ADA, Conting, GASB)	\$ 173,000		2.4%
Total Expenditures	\$ 7,249,066	100	-
Net Revenue Over Expenditures	69,483		-

Transfer to Future Capital Construction Reserve 50,000.00

Net Revenue 19,483

Estimated 4/24

Annual Equip Replacement Fund	680,924
Future Capital Construction Fund	699,620
Contingency Reserve	70,000
ADA reserve	18,009
CEPPT Trust	183,660
TOTAL RESERVES	\$ 1,652,213

Administration 2024-2025			
Revenues	FY 23-24 Actual	Mid Year 23 - 24	Preliminary
Miscellaneous Revenues	Actual to Date	Budget Revision	2024-25
Sales of an Asset	5,000	5,000	0
Misc. Income -w/c div and other	29,543	395	-1,282
Verizon cell lease	33,695	33,693	34,706
TOTAL	68,238	39,088	33,424
Grant Proceeds - Admin	-	-	0
TOTAL	-	-	0
Interest Income			
Interest Revenue other	734	832	661
Interest Revenue - County	5,577	63,843	5,019
Interest - Pension Trust	28,666	9,168	37,815
TOTAL	34,977	73,843	43,295
Taxes & Gov't Revenues			
Current Sec Prop Tax General	3,612,105	3,591,403	3,748,028
Homeowner's Prop. Tax Reduction	20,795	21,207	21,586
Current Unsec Prop Tax General	76,526	78,048	79,208
Suppl. Prop Tax Current	159,409	177,174	165,647
Unitary & Op Non-unitary Tax	132,589	131,258	137,575
Prior Unsec Prop Tax	1,167	260	1,209
Timber Tax Guarantee	1	1	1
Prior Supplemental Tax Rev	24	(16)	24
Prior Secured Prop Taxes	(72)	571	-75
Railroad Unitary Prop Taxes	2,794	2,600	2,899
Pipeline	-	-	0
RDA Pass - Throughs	256,092	236,565	265,637
TOTAL	4,261,430	4,239,071	4,421,738
Other Financing Sources			
Transfers In - General Fund	1,204,388	1,204,388	1,246,661
Transfers In - Atwood Equipment	3,000	3,000	3,000
Transfers in - City Trust	98,000	98,000	0
Transfers In- MV Arboretum	2,338	2,338	0
Transfers In - Equipment Reserv	183,000	183,000	108,000
Transfers In - Future Capital Cons	280,000	280,000	50,000

Transfers In - CEPPT Trust	60,000	60,000	36,000
Transfers In - ADA Reserv	5,000	5,000	5,000
Transfers In - Youth Assistance F	-	-	0
Total Other Financing Source	1,835,726	1,835,726	1,448,661
Total Revenues	6,198,745	6,187,728	5,946,716
Administration Expenditures			
	FY 23-24 Actual	Mid Year 23 - 24	Preliminary
Operations & Supplies	Actual to Date	Budget Revision	2024-25
Discounts Taken	(567)	(667)	-567
Finance Charges	(505)	(505)	-530
CalCard Incentive	(1,581)	(1,512)	-1,581
Penalties	500	500	200
Donations Expense	800	920	840
Telephone (CVCC) - Admin	5,896	6,295	6,191
Postage - Admin	299	313	314
Bank Service Charges	10	10	11
CEPPT Charges	1,095	1,039	1,150
Office Supplies	6,780	6,534	7,119
Duplication Costs- Admin	1,454	1,593	1,527
Office Equip. Rental- Admin	3,780	3,937	3,969
Office Equip Maint - Admin	603	1,043	633
Dining Expense	864	860	907
Gas/Mileage Expense	1,142	1,794	1,199
General Admin Exp	1,737	1,745	1,824
Liability Insurance	196,654	196,652	216,319
Board Expense	2,618	2,863	2,749
Miscellaneous Expense	3	3	0
Dues & Subscriptions	12,854	14,874	13,897
Staff Appreciation	21	80	22
Staff Development	567	1,713	595
	25	-	0
Small Office Equipment	1,075	1,075	1,129
Safety Supplies - Administration	396	390	416
TOTAL	236,520	241,549	258,332
Legal Fees	10,192	11,124	10,702
	FY 23-24 Actual	Mid Year 23 - 24	Preliminary
Professional Services	Actual to Date	Budget Revision	2024-25
Professional Services	13,351	13,528	14,014

Accounting/Auditor Fees	18,500	18,500	32,300
Environmental Services	-	-	0
TOTAL	31,851	32,028	46,314
Property Tax/Election Expense			
CalPERS SS Fee	536	536	563
Property Tax Administration	67,148	66,762	69,845
Election Expense	-	-	43,141
LAFCO Fees	4,279	4,279	4,407
TOTAL	71,963	71,577	117,956
Administration			
Expenditures Cont.			
	FY 23-24 Actual	Mid Year 23 - 24	Preliminary
Salaries/Wages Expenses	Actual to Date	Budget Revision	2024-25
Wages - Admin - Full Time	183,410	179,675	195,507
Wages - Admin - Part Time	82,283	82,730	90,023
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	136,708	146,966	157,707
TOTAL	432,401	439,371	473,237
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	33,887	34,347	36,938
Employment Expense - Admin	34	34	36
Fingerprinting	33	221	35
Benefits Expense - Admin	73,493	74,618	74,926
Employer Retirement Exp	40,391	40,676	45,337
CalPERS Prefunding	66,875	69,111	61,122
Worker's Compensation	3,305	3,773	4,357
TOTAL	218,018	222,780	222,750
Fixed Assets- Equipment			
Fixed Assets	-	-	25,000
Computer Purchases - Admin.	2,479	4,000	0
TOTAL	2,479	4,000	25,000
Transfers Out			
Transfers out - General Fund	628,338	628,338	163,000
Transfers out - Atwood Fund	3,000	3,000	3,000
Transfers out - City Trust	14,000	14,000	206,199
Transfers out - COVID Reserv	159,962	159,962	183,660
Transfers out - ADA Reserv	-	22,023	0
Transfers out - Equipment Reserv	515,649	515,649	218,061
Transfers out - Future Cap Const	492,754	492,754	356,000
	1,813,703	1,835,726	1,129,920

Principal Lease payment	122,000	122,000	125,000
Sterling Lease Interest Expense	41,599	41,599	38,362
	163,599	163,599	163,362
Total Expenditures	2,038,704	1,226,211	1,317,653
Total Revenues	6,200,371	5,746,947	5,947,117
Total Expenditures	2,038,704	1,226,211	1,317,653
Net Gain (Loss)	4,161,667	4,520,736	4,629,464

Customer Service 2024-2025 Budget Revenues

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Revenue			
Out of Dist Fees	10,672	6,211	10,992
Out of Dist Fees - Bureau	1,168	818	1,203
Return Check Fees	0	0	0
Total	11,840	7,029	12,195
 Total Revenues	 11,840	 7,029	 12,195

Customer Service Expenditures

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Operations			
Cash short/over	-21	-21	-21
Merchant fees	17,315	16,022	18,181
Bad Debt	0	0	0
Telephone expense	6,656	6,872	6,856
Gift certificates Given Out	50	50	51
Postage	700	700	735
Office Supplies	3,558	4,194	3,736
Duplication costs	236	243	248
Office Equipment rental	6,485	6,484	6,485
Office equipment Maintenance	17	17	18
Dining Expense - Customer Service	89	90	93
Gas/Mileage Expense	627	643	690
Public Relations/Marketing	5,826	6,226	6,117
Dues and Subscriptions	170	170	179
Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
Bad Debt Expense - Customer Serv	9	229	9
Total Operations	41,717	41,919	43,376
 Prof Services	 17,666	 18,024	 18,374
	17,666	18,024	18,374

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Wages (F/T)	149,301	154,589	160,545
Wages (P/T)	0	0	0
Total	149,301	154,589	160,545

ER -Taxes - Admin	11,428	11,834	12,576
Employment Expense	110	110	116
Fingerprinting Expense	110	110	116
Benefits Expense	28,850	28,930	27,950
Employer Retirement Exp.	16,873	16,692	18,324
Worker's Compensation	683	710	838
Total	58,054	58,386	59,919

Total Salaries & Benefits 207,355 212,975 220,464

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
	0	0	0

Total Expenditures 266,738 272,918 282,214

Total Revenues	11,840	7,029	12,195
Total Expenditures	266,738	272,918	282,214
Contingency Reserve (2% of exper	0	0	1,780
Net Gain (Loss)	-254,898	-265,889	-271,799

Recreation 2024-2025 Budget

Revenues

	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Program Revenue			
Adult Softball	40,868	33,956	42,094
Adult Basketball	16,650	15,162	17,150
Adult Volleyball	8,907	8,516	9,174
Pickle Ball	7,134	10,095	7,348
Adult Classes	47,820	43,479	47,820
Adult Classes - Bureau	9,697	9,159	9,697
Bocce Ball	1,741	2,469	1,741
Youth Basketball	148,610	124,423	153,068
Youth Classes	76,440	73,849	59,773
Youth Classes - Bureau	2,247	2,962	2,247
Youth Volleyball (New)	8,686	8,686	8,947
Youth Camps	43,290	43,548	43,723
Youth Camps - Bureau	38,387	36,401	38,968
Tennis Revenue	0	0	0
Special Events	1,650	3,379	1,650
Party in the Park	0	0	9,309
75th Anniversary Party	7,309	6,496	0
Great Obstacle Race	28,958	30,625	28,958
Auburn Community Festival	10,575	9,145	10,575
Egg Hunt	1,376	1,376	1,376
Total Program Revenues	500,345	463,726	493,617
Misc. Revenue			
Activity Guide-Advertising Rev.	150	150	0
Miscellaneous Rev	768	0	0
TOTAL MISC REVENUE	918	150	0
Other Financing Sources			
Equipment Reserves	0	0	7,600
	0	0	0
Total Other Fund Sources	0	0	7,600
Grants & Donations			
Youth Assistance Fund - In Dist	18,255	12,438	6,987
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	18,255	12,438	6,987
<i>Total Revenues</i>	519,518	476,314	508,204

**Recreation
2023-2024 Budget
Expenditures**

Program Expenditures	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Instructors - Adult Classes	26,962	25,794	26,962
Inst - A Classes - Bureau	5,895	5,960	5,895
Instructors - Youth Classes	48,553	45,412	36,886
Inst - Y Classes - Bureau	1,188	2,970	1,188
Officials - Adult Softball	12,144	10,060	12,751
Officials - Adult Basketball	6,348	10,367	10,465
Officials - Adult Volleyball	0	497	0
Officials - Youth Basketball	4,861	8,920	9,004
Officials - Youth Volleyball	1,008	1,008	1,058
Instructors- Youth Camp	39,342	31,527	39,342
Inst - Y Camp - Bureau	14,440	18,368	14,440
Adult Softball Expense	2,508	2,230	2,633
Adult Basketball Expense	1,361	1,361	1,429
Adult Volleyball Expense	298	298	313
Pickle Ball/Tennis	845	1,250	887
Youth Basketball Expense	32,395	29,780	34,015
Youth Class Expense	8	8	8
Youth Volleyball Expense (New)	1,072	1,073	1,126
Special Events	2,976	2,553	3,125
Party in the Park	10,689	10,690	9,309
Obstacle	13,038	12,055	13,690
Auburn Community Festival Exp	8,126	8,425	8,532
Egg Hunt	890	759	935

TOTAL PROGRAM EXP.	234,947	231,365	233,994
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Operating Expenditures

Telephone	376	382	387
Activity Guide	48,956	53,193	38,425
Youth Assistance Expense	19,823	12,357	26,418
Office Supplies	1,814	1,663	1,868
Gas/Mileage	441	465	467

Dues & Subscriptions	958	966	1,054
Staff Appreciation	20	82	21
Company Celebrations	2,082	2,167	2,290
Bad Debts Expense	0	0	0
Staff Development	918	971	964
Small Rec Equipment	0	0	0
Uniform Expense	0	41	0
Safety Supplies	33	33	34
TOTAL OPERATING EXP	75,421	72,320	71,928

	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Professional Services			
Professional Services	17,952	19,241	18,850
Total Professional Services	17,952	19,241	18,850

Salaries/Wages Expenditures

Wages - Full Time	172,250	175,011	192,873
Wages - Part Time	0	0	0
Wages - Seasonal	0	0	0
Wages - Adult Softball	5,886	5,170	5,810
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,566	4,047	4,097
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,875	3,702	1,459
Totals	186,577	187,930	204,239

	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Benefits & Payroll Expenditures			
ER -Taxes - (13.65%)	14,915	15,148	16,155
Employment Expense	0	14	20
Fingerprinting Expense	52	0	55
Benefits Expense	29,783	26,970	35,034
Calpers Exp.	16,579	16,784	18,168
Worker's Comp	3,244	3,063	3,992
Totals	64,573	61,979	73,424

Equipment & Fixed Assets

Fixed Assets - Recreation	0	0	7,600
Computer Purchases - Rec	0	0	0

<i>Totals</i>	0	0	7,600
<i>Total Expenditures</i>	579,470	572,835	610,035
Total Revenues	519,518	476,314	508,204
Total Expenditures	579,470	572,835	610,035
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(59,952)	(96,521)	(101,831)

Aquatics 2024-2025 Budget

Preliminary

Park & Services Revenue

	FY 23-24 ACTUAL	Mid Year	24-25
Adult Aquatic Activities	17,394	17,393	17,916
Adult Aquatic Activities Placer Hills	0	0	0
Master Swim	4,818	5,106	4,963
Public Swim	32,856	33,001	33,842
Public Swim - Placer Hills Pool	2,355	2,355	2,426
Swim Lessons	38,937	31,766	40,105
Swim Lessons - Placer Hills Pool	8,364	8,364	8,364
Swim Team	27,378	27,662	28,199
Synchro Team	15,290	15,651	14,526
Misc Income	0	0	0
Totals	147,392	141,298	150,340

Rents & Concessions

Sierra/Splash Pool Rental	5,882	5,882	6,058
Placer Hills Pool rental	2,266	2,266	2,334
Totals	8,148	8,148	8,392

Donation Rev - Aquatics

0	0	0
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Transfers from Future Capital Con	76,271	76,271	50,000
Transfers from COVID Relief	50,962	50,962	35,000
Transfers from Equipment Reserv	9,000	12,138	6,300
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Total Other Financing Source:	136,233	139,371	91,300

Total Revenues

291,773 288,817 250,032

Aquatics Expenditures

Program Expenditures

	FY 22-23 ACTUAL	Mid Year	Final 23-24
Instructors - Aquatics	0	0	0
Adult Aquatic Activities Exp.	1,593	1,593	1,641
Public Swim Expenses	4,209	4,209	4,335
Public Swim Expenses PH	745	745	767
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,148	1,148	1,182
Synchro Team Expenses	1,356	1,356	1,397
Totals	9,051	9,051	9,323

Operations & Supplies

Telephone - Placer Hills Pool	670	664	699
Office Supplies	1,125	1,124	1,181
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	24	24	25
Staff Development- Aquatics	228	516	235
Uniform Exp	87	115	91
Small Equipment	2,145	4,829	2,533
Small Equipment - PH Pool	0	0	0
Safety Supplies - Aquatics	245	245	257
Totals	4,524	7,517	5,023

Utilities

Gas/Electric - Sierra Pool	32,863	31,607	39,436
Gas/Electric - Placer Hills	3,623	4,302	4,348
Reimbursement - Gas/Electric	-12,789	-12,789	-15,347
Water - Sierra Pool	4,184	4,178	5,021
Water - Placer Hills	379	387	455
Reimbursement - Water	-1,874	-1,874	-2,249
Totals	26,386	25,811	31,663

Maintenance

Maintenance - Sierra Pool	78,612	76,768	82,543
Reimbursement - Maintenance	-11,487	-11,487	-12,061
Maintenance - Placer Hills pool	15,580	20,479	16,359
Totals	82,705	85,760	86,840

Final

Park & Services Expenses

	FY 22-23 Prelim	Mid Year	23-24
Wages - Aquatics Coordinator	15,694	15,627	18,222
Wages - Adult aquatics	4,557	4,986	9,596
Wages - Public Swim	75,422	74,987	73,866
Wages - Public Swim - PH Pool	6,683	6,659	7,216
Wages - Swim Lessons	15,565	15,115	15,891
Wages - Swim Lessons - PH Pool	2,839	2,839	3,057
Master Swim	6,382	6,378	6,427
Wages - Uniform allowance	0	450	0
Wages - Coaches (Swim Team)	15,422	15,446	15,376
Wages - Coaches.(Synchro)	16,264	16,263	16,025
Totals	158,828	158,750	165,677

Benefits & Payroll Costs

ER -Taxes -(12.65%)	14,312	14,663	15,599
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Employment Exp- Aquatics	56	69	59
Fingerprinting Exp- Aquatics	917	917	1,000
Calpers Exp. 16.444%	2,609	2,552	3,348
Worker's Comp (1.9% x 74%)	2,607	2,700	2,833
Totals	20,501	20,901	22,839

Equipment & Fixed Assets

Fixed Assets - Aquatics	12,138	12,138	6,300
Totals	12,138	12,138	6,300

Capital Improvement Projects

Splash Pool Repair (Part II)	46,000	46,000	0
Emergency Gates	16,233	16,233	0
Sierra Pool Deck Expansion Joint Rep	13,252	15,000	0
PH Pool Mow Strip	24,948	25,000	35,000
Lockerroom Floor Repair	24,993	25,000	35,000
PH Lockerroom Floor Repair	0	0	15,000
	125,426	127,233	85,000

Total Expenditures	439,559	447,161	412,664
Total Revenues	291,773	288,817	250,032
Total Expenditures	439,559	447,161	412,664
	0	0	
Net Gain (Loss)	-147,786	-158,344	-162,632

Youth Services 2024-2025

Revenues

	FY 23-24 Actual	2023-24	Preliminary
	Actual to Date	Budget Revision	2024-25
Auburn Elem DSC Revenue	133,386	140,267	140,194
Skyridge DSC Revenue	231,887	213,408	239,467
Rec Day Camp Rev (School & Summer)	178,501	168,689	189,511
Regional Day Camp	64,022	64,866	68,163
Preschool	58,342	54,636	61,843
Newcastle DSC Revenue	136,831	131,319	145,041
TOTAL	802,969	773,585	844,219
Grant Proceeds	66,867	45,142	24,000
Donations	0	0	0
	66,867	45,142	24,000
<i>Future Capital Construction</i>	12,991	12,991	0
<i>COVID relief Reserves</i>		11,000	0
<i>Equipment Reserves</i>	0	0	0
	12,991	23,991	0
Rents & Concessions			
Rock Creek Modular Rent	1,054	554	0
		554	
Miscellaneous Revenue			
Other Misc Income	44,250	44,250	0
Total Revenues	928,131	887,522	868,219

Youth Services Expenses

	FY 23-24 Actual	2023-24	Preliminary
	Actual to Date	Budget Revision	2024-25
Auburn Elem - Program Expense	2,901	318	3,546
Skyridge - Program Expense	5,630	4,323	5,912
Rec Day Camp - Program Exp (Sch. & Sum)	2,912	2,710	3,358
	966	965	1,314
Preschool	1,321	1,149	1,387
Newcastle - Program Expense	3,037	2,431	3,189
	16,767	11,896	18,705

Operations & Supplies

Advertising - Youth Services	150	0	158
Merchant fees	19,949	21,434	20,946
Telephone - Youth Services (Cell phones)	305	301	320
Telephone - Preschool	68	71	71
Telephone - Rec Day Camp Modular	958	1,006	1,006
Telephone - Newcastle	451	480	474
Telephone- Auburn Elem	831	879	873
Telephone- Skyridge	420	442	441
Office Supplies - Youth Services	131	276	138
Gas/Mileage Reimbursement Expense	51	140	56
Miscellaneous Expense	0	0	0
Dues and Subscriptions	81	93	85
Staff Appreciation - Youth Services	209	251	219
Bad Debts Expense	1,603	1,592	1,683
Staff Development - Youth Services	1,070	1,070	1,124
Safety Supplies - Youth Services	0	0	0
Small Equipment	1,120	939	1,176
TOTAL	27,397	28,974	28,769

Utilites

Electric - Day Camp	2,768	3,129	3,156
	2,768	3,129	3,156

Professional Services

Professional Services	200	200	210
	200	200	210

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
Rep/Maint - Auburn Elem	339	276	1,500
Rep/Maint - Rock Creek	48	48	0
Rep/Maint - Rec Day Camp	2,191	2,083	3,801
Rep/Maint - Skyridge	1,593	4,378	3,000
Rep/Maint - Newcastle	0	0	0
Rep/Maint - Preschool	656	656	689
	4,827	7,441	9,039

Salaries/Wages Expenses

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
Wages - (Y.Serv) - Manager & Coord	79,302	75,994	90,242
Wages - (Y.Serv) - Aub Elem - PT	75,291	76,119	79,301
Wages - (Y.Serv) - Aub Elem Maint	332	244	354
Wages - (Y.Serv) - Rock Creek Maint	463	463	0
Wages - (Y.Serv) - Skyridge - PT	97,299	85,576	107,222

Wages - (Y.Serv) - Skyridge Maint	1,213	1,119	1,528
Wages - (Y.Serv) - Rec Day Camp - PT	92,547	87,632	93,113
Wages - (Y.Serv) - REG Day Camp	39,693	39,697	42,652
Wages - (Y.Serv) - Day Camp Maintenananc	318	569	390
Wages- (Y.Serv) - Newcastle - PT	76,243	70,424	92,965
Wages - (Y.Serv) - Newcastle Maint	53	85	32
Wages - (Y.Serv) - Preschool	42,342	43,817	43,954
TOTAL WAGES	505,096	481,644	551,752

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	41,218	41,281	45,798
Employment Exp- Y.S.	331	402	361
Fingerprinting Exp - Y.S.	444	754	519
Benefits Expense - Y.S.	32,120	32,094	32,056
Employer Retirement Exp. YS	36,650	33,639	44,359
Worker's Compensation - Y.S.	8,724	9,754	9,373
TOTAL BENEFITS	119,487	117,924	132,465

Total Salaries & Benefits	624,583	599,568	684,217
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FY 23-24 Actual 2023-24 Preliminary

Fixed Assets- Equipment

	Actual to Date	Budget Revision	2024-25
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

Capital Improvement

Rec Disc Club Roof Repairs	0	0	0
Auburn El Disc Club Roof Repairs	0	11,000	0
Paving Solution between Modulars	12,991	12,991	0
	12,991	23,991	0

Total Expenditures	689,533	675,199	744,097
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Total Revenues	926,140	887,522	868,219
Total Expenditures	689,533	675,199	744,097
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	236,607	212,323	124,122

Facilities & Grounds 2024 - 2025 Budget

Revenues	FY 23-24 Actual	Mid Year	Preliminary
Rents and Concessions	Actual to Date	Budget Revision	24/25
Fee Waivers- Public	(2,982)	(3,235)	(2,893)
Fee Waivers-CVCC Public	(482)	(266)	(468)
Fee Waiver Offset	0	(182)	0
Blue Bird Room - CVCC	2,042	2,043	2,144
Stella Irving - Rec	0	0	0
Lakeside - Reg	9,851	8,239	16,844
Sierra Room Rental- CVCC	6,348	4,796	6,665
Sunset Room Rental- CVCC	1,218	1,006	1,279
Canyon View Room Rental-CVCC	1,751	(804)	1,839
Foothills Room Rental- CVCC	7,868	6,435	8,261
Oak Room Rental-CVCC	0	0	0
American River Room	3,245	5,595	3,407
Conference Room Rentals	0	(1)	0
Board Room Rental - CVCC	576	0	605
Conference Modular - Overlook	5,595	6,172	5,875
Gazebo - Rec	607	205	637
Gym - Rec	3,891	4,439	4,086
Gym - Reg	13,042	10,956	13,694
Tutor Totter Lease Agreement	6,820	6,820	7,647
Kitchen - Rec	152	0	160
Kitchen - Reg	0	0	0
Kitchen-CVCC	1,261	924	1,324
Picnic Area - Rec	8,103	7,037	8,508
Picnic Area - Reg	2,085	947	2,189
Picnic Area - Ashford	1,119	1,118	1,175
Picnic Area - Meadow Vista	3,845	3,921	4,037
Field - Recreation	6,271	5,955	6,585
Field A "Bill Beane"- Reg	3,302	2,678	3,467
Field - Softball MV	2,520	2,320	2,646
Field - Christian Valley	1,824	1,686	1,915
Bike Park Rentals	0	42	0
Field Soccer/Baseball-Winchester	3,755	2,861	3,943
Field "Beggs" - Rec	8,046	7,758	8,448
Field B - Reg	4,579	4,180	4,808
Field "James" - Rec	15,370	14,734	16,139
Field "Chana" - Reg	5,330	5,120	5,597
Bocce Ball Field Rental	0	42	0
Field Soccer - Reg	4,195	2,785	4,405
Field Soccer A- MV	155	155	163
Field Soccer A- Railhead	8,236	17,491	8,648

Field Placer Hills	1,795	997	1,885
Field Soccer B- MV	410	0	431
Field Soccer B- Railhead	10,959	1,705	11,507
Field "Pee Wee Soccer" Rental - MV	2,500	1,680	2,625
Field Lining Revenue - Rec	53	53	(0)
Field Lining Revenue - Reg	106	106	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	6,046	6,301	6,348
Misc Rents & Concessions - Bureau	3,093	1,125	3,248
Custodial Fees	16,356	15,740	17,174
Custodial Fees- Bureau	4,417	4,257	4,638
Set up and Take Down Fees	408	529	428
Set up and Take Down Fees-Bureau	920	806	966
TOTAL RENTS & CONCESSIONS	186,601	167,271	203,027

Miscellaneous Revenues

MV comm ctr rental	(645)	126	140
Sales of an Asset	1,000	1,000	0
Alcohol permit	3,703	3,350	3,888
Alcohol permit - Bureau	598	556	628
MV alcohol fee	0	0	0
MV cust fee	0	0	0
Misc Income - F & G	3,710	5,030	3,896
Total Misc Revenue	8,366	10,062	8,552

FY 23-24 Actual Mid Year Preliminary

Grants & Donations

	Actual to Date	Budget Revision	24/25
Donations - MV Arboretum	0	0	0
Donations F&G	23,752	24,418	5,417
Grant Proceeds	8,294	7,344	0
Bike Park donations	3,045	2,700	3,045
TOTAL GRANTS & DONATIONS	35,091	34,462	8,462

Interest Revenue - City Trust	6,173	7,369	5,556
TOTAL Interest Income	6,173	7,369	5,556

Project Revenue - Government

County Mitigation	22,000	0	31,000
City Mitigation Revenue	98,000	98,000	10,000
Total Project Revenue - Gov	120,000	98,000	41,000

Other Financing Sources

Transfers from Future Capital Constr.	184,895	396,092	306,000
COVID Relief Funds	105,500	105,500	148,660

Transfers from Equipment Reserv	235,736	507,391	204,161
Transfers from ADA Reserv	22,023	22,023	0
Transfers from City Mitigation	0	(87,946)	206,199
Total Other Financing Sources	548,154	943,060	865,020

Taxes & Government Revenue

Atwood III Tax Revenue	29,106	28,483	30,108
Total Taxes & Gov't Revenue	29,106	28,483	30,108

TOTAL REVENUES

933,491 1,288,707 1,161,724

Facilities & Grounds 23-24 Budget

Expenses

FY 23-24 Actual

Mid Year

Preliminary

Operations & Supplies

Actual to Date

Budget Revision

24/25

Telephone - F & G	11,838	13,195	12,430
Office Supplies - F & G	2,838	3,285	2,980
Duplication Cost - F & G	25	0	26
Dining Expense	124	124	130
Gas/Mileage Expense - Fac & Gr..	66,111	71,053	69,417
Membership & Dues - F & G	200	469	210
Staff Appreciation - F & G	366	398	384
Staff Development - F & G	5,758	6,151	6,046
Uniform Exp	3,164	939	3,322
Small Tools and Equipment	34,553	16,944	36,125
Small Tools and Equipment-Rec Park	1	0	0
Small Tools and Equipment-Reg Park	(1)	0	0
Small Tools and Equipment-MV Park	0	0	0
Small Tools and Equipment-CVCC Fac	0	0	0
Small Tools and Equipment - Overlook	0	0	0
Field Marking Expense	2,905	3,492	1,850
Safety Supplies - F & G	4,593	2,422	5,000
Restroom Supplies - Rec Park	1,606	1,444	1,686
Restroom Supplies - Reg. Park	2,597	2,844	2,727
Restroom Supplies - Ashford	849	812	891
Restroom Supplies - M.V. Park	1,041	926	1,093
Restroom Supplies - Railhead Park	1,032	995	1,084
Restroom Supplies - Overlook Park	1,053	1,017	1,106
Restroom Supplies - Placer Hills Park	750	713	788
Restroom Supplies - Rec. Comm Ctr	3,154	2,927	3,312
Restroom Supplies - Reg. Comm. Ctr	2,587	2,415	2,716
Restroom Supplies - CVCC	3,223	2,986	3,384
Sanitation- Regional Park- Port. Toilet	3,044	3,081	3,196

Sanitation- Rec Park ADA Portab	0	0	0
Sanitation - Reg ADA Pickleball Toilets	3,340	3,374	3,507
Rec Park - Debris Box	14,804	13,855	15,544
Sanitation- Regional Park - Debris	7,850	7,778	8,243
Sanitation- MV Park- Debris	5,691	5,699	5,976
Sanitation- CVCC - Debris	2,832	3,047	2,974
TOTAL OPERATIONS & SUPPLIES	191,264	175,749	199,648

	FY 23-24 Actual	Mid Year	Preliminary
	Actual to Date	Budget Revision	24/25
Lights- Rec Pk Beggs Field (LL)	4,225	4,546	4,817
Lighting Reimbursements - Beggs Fld.	(3,336)	(3,005)	(3,503)
Lights- Rec Park James Field (LL)	10,256	11,214	11,692
Lighting Reimbursements - James Fld.	(8,043)	(8,249)	(8,445)
Lights- Recreation Field (LL)	1,162	1,194	1,325
Lighting Reimbursements - Rec Fld.	(1,824)	(1,824)	(1,915)
Gas/Electric - Rec Comm Ctr	7,444	10,786	8,933
Gas/Electric - Reg Comm Ctr	13,742	16,107	16,490
Gas/Elec. - Chr Vly Comm Ctr	1,973	2,046	2,368
Electric Reimbursements - Chr Vly CC	(2,167)	(2,240)	(2,473)
Gas/Electric - CVCC	15,717	21,354	17,997
Gas/Electric - Recreation Park	11,139	12,242	12,698
Lighting Reimb - Rec Park	37	37	42
Gas/Electric - Reg Park	12,088	10,685	13,780
Lighting Reimbursements - Reg Park	(4,845)	(3,713)	(5,087)
Gas/Electric - Ashford Park	4,442	4,951	5,064
Gas/Elec. - MV Park	5,666	5,797	6,459
Electric - Railhead	5,059	5,188	5,767
Lighting Reimbursements - Railhead	(2,813)	(2,751)	(3,207)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,274	1,255	1,452
Water - Rec Comm Ctr	6,548	6,785	6,941
Water - Reg Comm Ctr	2,197	2,280	2,329
Water - Chr Vly Comm Ctr	637	1,222	675
Water - CVCC	4,540	6,266	4,812
Water - Recreation Park	4,910	4,922	5,205
Water - Regional Park	9,560	9,728	10,134
Water - Ashford Park	4,367	4,345	4,629
Water - MV Park	11,276	10,714	11,953
Water - Chr Vly Park	3,607	3,588	3,823
Water - Railhead Park	5,209	6,095	5,522

Water - CVCC (Park)	2,420	3,081	2,565
Water - Overlook	7,583	8,820	8,038
Water - Placer Hills Park	5,638	6,827	5,976
Water - Atwood	2,712	2,758	2,675
Water - Chana Field	14,140	12,982	14,988
Sanitation - Rec Park (Sewer)	9,344	9,811	9,905
Sanitation - Regional Park - (Sewer)	16,651	16,651	17,650
Sanitation - Ashford Park (Sewer)	1,885	1,885	1,998
Sanitation - Railhead (Sewer)	174	183	184
Sanitation - Overlook (Sewer)	736	773	780
Sanitation - CVCC (Sewer)	10,189	10,698	10,800
TOTAL UTILITIES	195,519	216,034	216,037

	FY 23-24 Actual	Mid Year	Preliminary
Professional Services	Actual to Date	Budget Revision	24/25
Professional Services	2,079	1,000	2,183
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	8,200	8,200	8,610
Atwood - County Admin Coll Fee	295	297	310
Total Professional Services	10,574	9,497	11,103

Building & Grounds Maintenance

District Vehicles Maint - F & G	38,218	35,442	40,129
Equipment Rental - F & G	133	2,166	2,166
Irrigation supplies	5,262	4,625	5,525
Maint - Recreation Field	2,370	3,186	2,489
Maint - CV Baseball Field	975	975	1,024
Maint - James Field	5,727	6,654	6,013
Maint - Beggs Field	1,671	1,934	2,274
Maint & Repairs - Equipment	39,823	45,054	45,054
Maint- Winchester Field	328	661	344
Maint - M.V. Tennis/Pickleball Courts	217	527	228
Maint - Recreation Park	45,652	47,156	47,935
Maint - Regional Park	50,232	46,656	64,744
Maint - Ashford Park	10,989	12,839	11,538
Maint - Meadow Vista Park	11,034	15,619	23,586
Maint - Christian Valley Park	3,908	6,057	4,103
Maint - Railhead Park	7,287	8,093	7,651
Maint- CVCC Park	7,610	7,372	7,991
Maint - Overlook Park	14,912	14,679	15,658
Maint - Placer Hills Park	2,086	2,823	2,190

Maint - Placer Hills Park	2,086	2,823	2,190
Maint - Pocket Parks	1,710	941	1,796
Maint - Mt. Vernon Park	65	122	68
Maint - Winchester Park	555	728	583
Maint - Atwood III	6,229	5,410	6,540
Maint - Shockley	3,763	4,857	3,951
Maint - Bike Park	12,137	10,486	14,744
Maint - Ashley dog park	3,146	4,108	3,303
Maint - Recreation Comm Ctr	21,010	23,080	22,061
Maint - Regional Comm Ctr	17,166	17,442	18,024
Maint - Christian Valley Comm Ctr	2,358	6,853	7,476
Maint - CVCC	14,256	16,059	14,969
Maint - Overlook Modular	3,752	4,716	3,940
Maint - Regional Tennis/Pickleball Courts	536	674	900
Maint - MV Soccer A Field	379	350	398
Maint - RH Soccer A Field	6,971	8,036	8,036
Maint - PH Soccer Field	2	0	2
Maint - Regional Field Soccer	37	141	39
Maint - MV PeeWee Soccer	361	254	379
Maint - RH Soccer B Field	5,795	6,859	6,859
Maint - Reg Bill Beane Field	6,632	6,996	6,964
Maint - MV Softball Field	346	346	363
Maint - Regional Field B	21,164	23,211	2,000
Maint - Regional Field C	10,448	17,172	10,970
Tree Maint Rec Park	13,150	10,000	0
Tree Maint Reg	0	0	15,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	5,000	5,000	5,000
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Shockley Park	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	33,864	36,006	25,558
TOTAL MAINTENANCE	444,266	477,365	475,563

	FY 23-24 Actual	Mid Year	Preliminary
Salaries/Wages Expenses	Actual to Date	Budget Revision	24/25
Wages - Fac Attend - Rec Park	120,072	121,791	145,552
Wages - Fac Attend - CVCC	50,427	54,265	64,747
Wages - Fac Attend - Reg Park	43,899	44,307	58,271
Wages - Fac Attend - Overlook	123	107	134
Wages - Management	201,513	214,968	228,922

Wages - Rec Park	268,266	271,748	269,000
Wages - Reg Park	256,547	269,077	261,051
Wages - Ashford Park	72,467	72,545	73,000
Wages - Meadow Vista Park	56,594	56,875	57,000
Wages - CV Comm Ctr	6,540	7,471	7,600
Wages - Railhead Park	19,885	21,207	20,000
Wages - CVCC	19,551	19,388	21,000
Wages - Overlook Park	19,918	19,475	20,000
Wages - Placer Hills Park	20,716	21,606	21,000
Wages - Pocket Parks	8,078	8,809	9,000
Wages- Mt. Vernon Park	316	314	320
Wages - Winchester Park	5,465	5,312	5,500
Wages - Atwood	6,725	6,860	8,359
Wages - Dog Park	0	0	8,000
Wages - Shockley	3,731	3,780	5,228
Wages - Special Events	8,503	8,536	8,558
Wages - Proj - Marriott Meadows	2,154	2,201	2,383
Wages - Uniform Allowance	13,371	12,700	14,480
	1,204,861	1,243,342	1,309,105

	FY 23-24 Actual	Mid Year	Preliminary
	Actual to Date	Budget Revision	24/25
ER -Taxes - F & G (7.65%)	93,273	101,907	103,674
Employment Expense - F & G	1,970	2,291	2,069
Fingerprinting Exp. - F & G	329	239	345
Benefits Expense - F & G	260,846	262,564	304,001
Employer Retirement Exp.	96,878	100,644	109,047
Worker's Comp.	74,950	81,977	85,108
TOTAL BENEFITS & PAYROLL COSTS	528,246	549,622	604,244
TOTAL SALARIES, BENEFITS	1,733,107	1,792,964	1,913,349

Fixed Assets

Fixed Asset Purchases - F&G	351,114	531,870	204,161
Loss on Removed Assets	735	735	0
Computer Purchases	(2,657)	0	0
TOTAL FIXED ASSETS	349,192	532,605	204,161

Rent

Rec Park Lease UPPR	2,269	2,313	2,382
TOTAL RENT	2,269	2,313	2,382

	Actual to Date	Budget Revision	24/25
Bike Park Fountain, Signage, Traffic	4,805	4,800	0
Overlook - Signage	10,000	10,000	0
Reg - Marriott Meadows Construction Docs	8,744	6,344	0
Ashford - Retention Wall Investigation	10,000	10,000	0
Reg Park Plumbing upgrade	20,000	20,000	20,000
Rec Maintenance Shop Fire	11,468	10,000	0
Rec Shop Floor Repairs	50,000	0	0
Rec Park Plumbing upgrade	14,961	15,000	0
MV Park Plumbing upgrade	15,000	15,000	0
Pickleball Courts at City Hall	12,504	10,054	56,199
ADA Parking at DC Mods	22,023	22,023	0
Sewerline, back Rec Restrooms	30,000	30,000	30,000
Mural Maintenance Shop Building	3,000	0	0
Reg - Tennis/Pickleball Courts	115,865	114,937	0
MV - Tennis/Pickleball Courts	96,355	96,355	0
Reg - Vault Toilets		0	0
Reg - Gym and lockerroom roof repairs	18,000	18,000	0
Siding at Overlook - Fire Damage	7,500	7,500	0
Marriot Meadows Savings	150,000	150,000	150,000
Rec - N. Front Playground Replcmnt & POT			150,000
Charging station Infrastructure/Engineering			80,000
Beggs Staircase Replacement (metal)			30,000
Parking Bumpers at Solar poles			6,000
Picnic Unit Concrete Apron			5,000
MV baseball field scoreboard			51,300
Repave Park Drive - Regional			98,660
All Parks - Drinking Fountain Replacement			35,000
Total Capital Improvements (Funded)	600,225	540,013	712,159
TOTAL CAP IMPROVEMENT	600,225	540,013	712,159
TOTAL EXPENDITURES	3,526,416	3,604,146	3,734,402
Total Revenues	932,843	1,300,229	296,121
Total Expenditures	3,526,416	3,604,146	3,734,402
Contingency Fund 1% of total exp	0	0	0
Net Gain (Loss)	(2,593,573)	(2,303,917)	(3,438,281)

	PRELIM 24/25	PRELIM 25/26	PRELIM 26/27	PRELIM 27/28	PRELIM 28/29
Operating Revenues					
Program Revenue	1,500,371	1,575,390	1,622,651	1,671,331	1,721,471
Facility Revenue	211,419	221,990	233,089	244,744	256,981
Misc. Revenue	41,976	43,235	44,532	45,868	47,244
Grants, Donations, in kind	59,749	2,293,496	63,334	65,234	67,191
Interest Income	48,268	50,681	53,215	55,876	58,670
Transfers in from City Mitigation	216,199	30,000	43,000	10,000	-
Transfers in from County Mitig.	31,000	725,000	33,000	30,000	-
Transfers in from ADA Reserv.	-	15,000	13,000	-	-
Transfers in from Capital Const.	356,000	750,000	35,000	70,000	-
Transfers in from Equip Resv.	218,061	154,106	102,000	167,598	382,993
Transfers in from COVID Relief	183,660	253,756	103,752	-	-
Tax Revenue	4,421,738	4,576,499	4,736,676	4,902,460	5,074,046
Atwood Ill taxes	30,108	31,312	32,565	33,867	35,222
Total Operating Revenue	7,318,549	10,720,465	7,115,816	7,296,979	7,643,818
Expenditures					
Program Expense	262,022	269,883	277,979	286,319	294,908
Operating & Supplies	607,076	625,288	644,047	663,368	683,269
Utilities Expense	250,856	263,399	276,569	290,397	304,917
Professional Services	105,553	110,831	116,372	122,191	128,300
Building & Grounds Maint	571,442	588,585	606,243	624,430	643,163
Property Tax Administration	117,956	76,421	121,495	78,713	125,140
Wages	2,864,555	3,036,428	3,218,614	3,476,103	3,754,191
Benefits & Payroll Costs	1,115,642	1,204,893	1,241,285	1,280,588	1,323,035
Fixed Asset Expense	218,061	154,106	102,000	167,598	382,993
Capital Imp. Projects	797,159	3,803,496	91,000	100,000	-
General Fund Projects	-	3,000	-	-	-
Debt Services	165,744	162,711	162,998	163,221	163,221
Contingency	-	-	-	-	-
Total Expenditures	7,076,066	10,299,041	6,858,601	7,252,928	7,803,137
Equip Reserves	108,000	160,000	125,000	50,000	50,000
Unfunded Liability Reserves	60,000	60,000	60,000	5,000	5,000
ADA Reserves	5,000	5,000	5,000	25,000	25,000
Future Capital Construction	50,000	50,000	50,000	25,000	25,000
Surplus/(deficit)	19,483	146,424	17,214	(35,950)	(235,319)