

**Ambrose Recreation & Park District
INCOME
2023-2024
Mid-Year Revised Operating Budget**

	2023-2024 <u>Budget</u>	Year to Date <u>Income</u>	Proposed <u>Revisions</u>
<u>GENERAL FUND</u>			
Property Taxes	\$880,000.00	\$36.34	\$930,000.00 *
Rental Income			
Monthly Rentals	\$90,000.00	\$31,106.84	\$93,000.00
Other Rentals (Aud., Lions Den, etc.)	<u>\$40,000.00</u>	<u>\$25,326.00</u>	<u>\$60,000.00</u> *
	\$130,000.00	\$56,432.84	\$153,000.00
Recreation			
Class Registrations	\$10,000.00	\$9,884.00	\$16,000.00 *
Special Events	\$0.00	\$0.00	\$0.00
Youth Sports Programs	\$3,000.00	\$280.00	\$2,000.00
Community Garden Rentals	\$200.00	\$0.00	\$200.00
Weight Room	<u>\$600.00</u>	<u>\$480.00</u>	<u>\$700.00</u>
	\$13,800.00	\$10,644.00	\$18,900.00
Pool			
Lessons	\$6,000.00	\$1,755.00	\$9,000.00 *
Admissions	\$11,000.00	\$9,303.00	\$13,000.00 *
Season Passes	\$1,500.00	\$315.00	\$3,000.00 *
Rentals	\$800.00	\$0.00	\$800.00
Snack Bar	\$2,500.00	\$1,798.00	\$2,500.00
Grants	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$21,800.00	\$13,171.00	\$28,300.00
Miscellaneous Income	<u>\$100.00</u>	<u>\$15,000.00</u>	<u>\$15,100.00</u> *
TOTAL GENERAL FUND	\$1,045,700.00	\$95,284.18	\$1,145,300.00
<u>MAINTENANCE</u>			
Assessment (Ambrose Pk&Center)	\$270,000.00	\$0.00	\$270,000.00
Neighborhood Parks Assessment	<u>\$51,428.00</u>	<u>\$0.00</u>	<u>\$51,428.00</u>
TOTAL MAINTENANCE	\$321,428.00	\$0.00	\$321,428.00

GRANTS/REIMB. PROGRAMS

Keller Grants	\$0.00	\$0.00	\$15,000.00 *
LMCHD	\$0.00	\$823.10	\$823.00
Teen Center General Funds (from Reserve)	\$0.00	\$0.00	\$0.00
Teen Center Fundraising	\$0.00	\$0.00	\$0.00
Teen Center Donations	\$0.00	\$0.00	\$0.00
Teen Center Outdoor Ed	\$0.00	\$0.00	\$0.00
Koshland Grant - Youth Services	\$0.00	\$0.00	\$3,400.00 *
Koshland Fellows Discretionary Funds	\$0.00	\$0.00	\$0.00
SF Foundation Grant- Bay Point Youth Academ	\$0.00	\$0.00	\$80,000.00 *
Bay Point Youth Academy Fundraising	\$0.00	\$0.00	\$0.00
Bay Point Youth Academy Donations	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REIMB. PROGRAMS	\$0.00	\$823.10	\$99,223.00

CAPITAL PROJECTS

General Fund Capital Projects	\$0.00	\$0.00	\$0.00
Insurance Claim Reimbursements	\$0.00	\$0.00	\$140,000.00 *
CDGB (Carpet Replacement)			
Grant Funds	\$62,640.00	\$0.00	\$62,640.00
General Funds (Reserves)	\$15,660.00	\$0.00	\$15,660.00
Ambrose Park Irrigation Project (from Reserves)	\$0.00	\$0.00	\$0.00
Lynbrook Project			
Per Capita Grant	\$0.00	\$0.00	\$191,000.00 *
General Funds (Reserves)	\$0.00	\$0.00	\$0.00
Anuta Project (Prop 68 Grant)			
Per Capita Grant	\$269,944.00	\$0.00	\$269,944.00
General Funds (Park Ded)	<u>\$75,387.00</u>	<u>\$75,387.00</u>	<u>\$75,387.00</u>
TOTAL CAPITAL PROJECTS	\$423,631.00	\$75,387.00	\$754,631.00
TOTAL REVENUES	\$1,790,759.00	\$171,494.28	\$2,320,582.00

Ambrose Recreation & Park District
EXPENSES
2023-2024
Mid-Year Revised Budget

<u>GENERAL FUND</u>	<u>2023-2024</u> <u>Budget</u>	<u>Year to Date</u> <u>Expenses</u>	<u>Proposed</u> <u>Revisions</u>
Wages & Benefits			
General Manager	\$90,000.00	\$34,660.15	\$90,000.00
Senior Accountant	\$85,000.00	\$33,440.00	\$87,000.00
Administrative Assistant	\$53,500.00	\$20,520.00	\$55,000.00
Recreation Coordinator	\$40,000.00	\$15,898.98	\$53,000.00 *
Part-Time Custodians	\$50,000.00	\$22,642.63	\$50,000.00
Board of Directors	\$6,500.00	\$2,200.00	\$6,500.00
Weekend Custodians	\$5,000.00	\$2,360.41	\$5,000.00
Overtime Wages	\$200.00	\$0.00	\$200.00
Medical Insurance	\$50,000.00	\$18,405.96	\$60,000.00 *
G.M.'s Medical	\$12,000.00	\$3,842.24	\$14,000.00
Workers' Comp	\$24,000.00	\$14,291.50	\$24,000.00
Retirement	\$3,000.00	\$800.00	\$2,800.00
G.M.'s Vehicle Allowance	\$2,400.00	\$800.00	\$2,400.00
Phone Allowance	\$600.00	\$200.00	\$600.00
FICA/SUI/Payroll taxes	<u>\$32,000.00</u>	<u>\$9,620.87</u>	<u>\$32,000.00</u>
	\$454,200.00	\$179,682.74	\$482,500.00
Administrative Expenses			
Liability Insurance	\$78,300.00	\$50,660.50	\$101,500.00 *
Payroll Fees	\$3,500.00	\$1,081.00	\$3,500.00
Professional Services	\$15,000.00	\$1,047.27	\$15,000.00
Attorney Fees	\$10,000.00	\$18,120.00	\$20,000.00 *
Phones/Internet	\$7,500.00	\$3,131.76	\$7,500.00
Office Supplies	\$5,000.00	\$2,339.65	\$5,000.00
Debt Service (copier leases)	\$3,500.00	\$1,353.86	\$4,000.00
Subscriptions/Dues	\$8,700.00	\$4,024.92	\$8,700.00
Conferences (Board & GM)	\$0.00	\$0.00	\$0.00
Vehicle fuel	\$600.00	\$222.83	\$600.00
Publicity	\$800.00	\$337.91	\$800.00
Alarms/Repairs	\$1,300.00	\$433.26	\$1,300.00
Fingerprinting	\$200.00	\$205.00	\$300.00
Government fees/charges	\$3,500.00	\$1,182.03	\$4,500.00
Election	\$0.00	\$0.00	\$0.00
Uniforms	\$500.00	\$0.00	\$500.00
Credit/Debit Card Fees	\$4,000.00	\$3,770.73	\$5,000.00
Security Guards/Rentals	\$5,000.00	\$2,407.50	\$5,000.00
Website Fees	\$2,500.00	\$2,988.00	\$3,000.00
Energy Conservation Loan	\$36,000.00	\$17,760.69	\$36,000.00
Miscellaneous Expenses	<u>\$250.00</u>	<u>\$0.00</u>	<u>\$250.00</u>
	\$186,150.00	\$111,066.91	\$222,450.00

Recreation Expenses

Supplies	\$500.00	\$0.00	\$500.00
Community Garden	\$2,000.00	\$0.00	\$2,000.00
Class Instructors	\$8,000.00	\$4,966.50	\$9,000.00
Special Events	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$150.00</u>
	\$10,650.00	\$4,966.50	\$11,650.00

TOTAL GENERAL FUND**\$651,000.00****\$295,716.15****\$716,600.00****MAINTENANCE****Assessment Wages & Benefits**

Maintenance Workers	\$107,000.00	\$42,238.38	\$109,000.00
Part-Time Maintenance Worker	\$25,000.00	\$8,852.38	\$25,000.00
Overtime Wages	\$500.00	\$0.00	\$500.00
Assessment Payroll Taxes	<u>\$10,000.00</u>	<u>\$4,906.76</u>	<u>\$10,000.00</u>
	\$142,500.00	\$55,997.52	\$144,500.00

Ambrose Park Expenses - Assess.

Tools	\$200.00	\$0.00	\$200.00
Equipment Repairs/Maint.	\$1,000.00	\$12,727.55	\$14,500.00 *
PG&E	\$2,500.00	\$1,621.28	\$2,500.00
Irrigation Supplies	\$3,000.00	\$0.00	\$3,000.00
Turf Contract	\$18,744.00	\$7,810.00	\$18,744.00
Building Repairs	\$1,000.00	\$48.35	\$1,000.00
Alarms/Security Patrols	\$25,000.00	\$3,738.44	\$6,000.00 *
Water	\$4,500.00	\$1,504.94	\$4,500.00
Maintenance	\$11,000.00	\$5,895.24	\$11,000.00
Supplies	\$1,000.00	\$1,045.98	\$1,500.00
Equipment Rentals	\$2,000.00	\$0.00	\$2,000.00
Janitorial Supplies	\$6,000.00	\$2,437.70	\$6,000.00
Phones/Internet	\$1,200.00	\$385.00	\$1,200.00
Miscellaneous Expenses	<u>\$50.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
	\$77,194.00	\$37,214.48	\$72,194.00

Community Center - Assess.**Center Grounds**

Irrigation Supplies	\$1,000.00	\$0.00	\$1,000.00
Maintenance	\$3,000.00	\$913.48	\$3,000.00
PG&E	\$400.00	\$42.07	\$400.00
Turf Contract	<u>\$13,140.00</u>	<u>\$5,475.00</u>	<u>\$13,140.00</u>
	\$17,540.00	\$6,430.55	\$17,540.00

Center Building

Tools	\$300.00	\$0.00	\$300.00
Equipment Repairs	\$300.00	\$182.43	\$300.00
PG&E	\$30,000.00	\$10,482.73	\$30,000.00
Building Repairs	\$3,500.00	\$681.55	\$3,500.00
Janitorial Supplies	\$6,000.00	\$6,625.20	\$7,700.00

Supplies	\$800.00	\$104.55	\$800.00
Maintenance	\$7,000.00	\$1,457.45	\$6,000.00
Equipment Rentals	\$2,000.00	\$154.25	\$1,500.00
Water	\$6,500.00	\$3,049.04	\$6,500.00
Pest Control	\$2,800.00	\$1,071.63	\$3,200.00
Weight Room Equipment	\$2,000.00	\$0.00	\$2,000.00
Dumpsters	\$10,000.00	\$3,982.62	\$10,000.00
Equipment/Furnishings	\$1,500.00	\$0.00	\$1,500.00
Miscellaneous Expenses	\$100.00	\$0.00	\$100.00
	<u>\$72,800.00</u>	<u>\$27,791.45</u>	<u>\$73,400.00</u>

Shared Park Expenses - Assess.

Tools	\$2,000.00	\$531.69	\$2,000.00
Equipment Repairs/Maint.	\$2,000.00	\$1,302.80	\$2,000.00
Dumpsters	\$25,000.00	\$8,761.60	\$25,000.00
Supplies	\$4,500.00	\$2,054.55	\$4,500.00
Vehicle Repairs	\$6,000.00	\$1,355.26	\$6,000.00
Vehicles (fuel)	\$9,000.00	\$3,323.91	\$9,000.00
Equipment Rentals	\$200.00	\$0.00	\$200.00
Consultant Fees	\$6,000.00	\$4,500.00	\$6,000.00
Equipment	\$3,000.00	\$162.78	\$1,500.00
Miscellaneous Exp.	\$50.00	\$0.00	\$50.00
	<u>\$57,750.00</u>	<u>\$21,992.59</u>	<u>\$56,250.00</u>

TOTAL ASSESS. EXP.

\$367,784.00

\$149,426.59

\$363,884.00

Neighborhood Park Expenses - Cty Assess.

Lynbrook Park	\$37,583.00	\$15,155.42	\$37,583.00
Hickory Meadows Park	\$4,143.00	\$4,143.00	\$4,143.00
Viewpoint Park	\$2,240.00	\$1,501.89	\$2,240.00
Boeger Park	\$4,550.00	\$4,550.00	\$4,550.00
Tradewinds Park	\$2,912.00	\$2,395.86	\$2,912.00
	<u>\$51,428.00</u>	<u>\$27,746.17</u>	<u>\$51,428.00</u>

Neighborhood Park Expenses - Gen Fund

County Parks Wages/Taxes	\$6,300.00	\$2,392.57	\$6,300.00
Lynbrook Park	\$0.00	\$0.00	\$0.00
Hickory Meadows Park	\$5,000.00	\$598.94	\$5,000.00
Viewpoint Park	\$2,000.00	\$36.71	\$2,000.00
Boeger Park	\$6,000.00	\$4,042.19	\$6,000.00
Tradewinds Park	\$6,000.00	-\$1,154.55	\$2,500.00 *
Maint. Expenses	\$2,400.00	\$0.00	\$0.00
	<u>\$27,700.00</u>	<u>\$5,915.86</u>	<u>\$21,800.00</u>

TOTAL COUNTY PARKS EXP.

\$79,128.00

\$33,662.03

\$73,228.00

Anuta Park - General Fund

Anuta Wages/Taxes	\$2,600.00	\$940.97	\$2,600.00
Equipment Repairs	\$50.00	\$0.00	\$50.00
P. G. & E.	\$2,700.00	\$1,322.44	\$2,700.00
Irrigation Supplies	\$100.00	\$0.00	\$100.00

Turf Contract	\$5,616.00	\$2,340.00	\$5,616.00
Supplies	\$50.00	\$0.00	\$50.00
Maintenance	\$1,500.00	\$14.12	\$1,500.00
Equipment Rentals	\$0.00	\$1,200.00	\$0.00
Miscellaneous Expenses	<u>\$25.00</u>	<u>\$0.00</u>	<u>\$25.00</u>
	\$12,641.00	\$5,817.53	\$12,641.00

Ambrose Pool Expenses - Gen. Fund

Staff	\$50,000.00	\$13,266.66	\$35,000.00 *
Chemicals	\$16,000.00	\$9,160.29	\$16,000.00
Supplies	\$1,500.00	\$422.71	\$1,500.00
Uniforms	\$0.00	\$0.00	\$0.00
Water	\$14,000.00	\$6,212.31	\$14,000.00
PG&E	\$25,000.00	\$10,024.63	\$25,000.00
Snack Bar	\$2,500.00	\$1,020.91	\$2,500.00
Publicity	\$2,000.00	\$0.00	\$2,000.00
Phones/Internet	\$2,300.00	\$1,090.86	\$2,300.00
Maintenance/Repairs	\$7,000.00	\$5,707.93	\$8,000.00
Misc. Expenses	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
	\$120,800.00	\$46,906.30	\$106,800.00

TOTAL MAINTENANCE	\$580,353.00	\$235,812.45	\$556,553.00
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GRANTS/REIMB. PROGRAMS

Teen Center General Funds

Wages & Benefits

Teen Center Supervisor	\$66,500.00	\$26,200.00	\$68,000.00
Teen Center Payroll Taxes	\$5,200.00	\$2,004.30	\$5,200.00
Medical Benefits	<u>\$8,200.00</u>	<u>\$2,856.08</u>	<u>\$9,500.00</u>
	\$79,900.00	\$31,060.38	\$82,700.00

Operating Expenses

Classes	\$400.00	\$0.00	\$0.00
Special Events/Field Trips	\$500.00	\$0.00	\$0.00
Food/Snacks	\$0.00	\$175.24	\$500.00
Mileage	\$300.00	\$104.22	\$300.00
Program Supplies	\$700.00	\$0.00	\$0.00
Transportation/Excursions	\$400.00	\$0.00	\$0.00
YDLC Supplies	<u>\$900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$3,200.00	\$279.46	\$800.00

Total Teen Center General Funds Exp.	\$83,100.00	\$31,339.84	\$83,500.00
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Koshland Grant - Youth Services Expenses

Leadership Mentoring/Tutoring	\$0.00	\$0.00	\$0.00
Community Service Program	\$0.00	\$0.00	\$0.00
Transportation/Excursions	\$0.00	\$0.00	\$0.00
Healthy Snacks Program	\$0.00	\$50.39	\$200.00

Recreation Activities	\$0.00	\$159.76	\$400.00
Multimedia Workshops	\$0.00	\$0.00	\$0.00
Cooking Program	\$0.00	\$91.03	\$200.00
Photography Workshops	\$0.00	\$0.00	\$0.00
Program Supplies	\$0.00	\$555.72	\$1,200.00
YDLC	\$0.00	\$730.62	\$1,400.00
Special Events	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Youth Services Grant Expenses	\$0.00	\$1,587.52	\$3,400.00

San Francisco Foundation Grant- Bay Point Youth Academy

Wages & Benefits

Project Coordinator	\$0.00	\$16,700.84	\$40,000.00
Program Supervisor Stipend	\$0.00	\$10,000.00	\$10,000.00
Payroll Taxes	\$0.00	\$1,277.61	\$3,000.00
Medical Benefits	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$27,978.45	\$53,000.00

Program Expenses

Food/Snacks	\$0.00	\$1,239.68	\$5,000.00
Classes	\$0.00	\$680.80	\$2,000.00
Transporation	\$0.00	\$750.00	\$6,000.00
Exposure/CommService	\$0.00	\$0.00	\$1,000.00
Mileage	\$0.00	\$317.98	\$1,000.00
Program Supplies	\$0.00	\$1,155.29	\$4,000.00
Computer Supplies	\$0.00	\$0.00	\$500.00
Special Events/Field Trips	\$0.00	\$2,807.60	\$6,000.00
Youth Employment Stipends	<u>\$0.00</u>	<u>\$308.00</u>	<u>\$1,500.00</u>
	\$0.00	\$7,259.35	\$27,000.00

Total SF Foundation Grant Expenses	\$0.00	\$35,237.80	\$80,000.00
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Koshland Fellows Discretionary Funds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00

Recreation Grants

LMCHD Grant	\$0.00	\$0.00	\$823.00
Keller-Aquatics	\$0.00	\$0.00	\$10,000.00 *
Keller-Holiday Celebrations	\$0.00	\$2,056.53	\$2,500.00 *
Keller-Senior Activities	<u>\$0.00</u>	<u>\$24.99</u>	<u>\$2,500.00</u> *
	\$0.00	\$2,081.52	\$15,823.00

TOTAL GRANTS, ETC.	\$83,100.00	\$70,246.68	\$182,723.00
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CAPITAL PROJECTS/EXPENSES

General Fund Capital	\$52,675.00	\$28,682.65	\$351,075.00
Center Security Cameras	\$0.00	\$0.00	\$30,000.00 *
Property Loss/Repair Claims	\$0.00	\$45,780.00	\$60,000.00
Ambrose Park Irrigation Project	\$0.00	\$241.87	\$0.00

CDBG (Carpet Replacement)			
Grant Funds	\$15,660.00	\$0.00	\$15,660.00
General Funds	\$62,640.00	\$0.00	\$62,640.00
Anuta Project			
Prop 68 Grant	\$269,944.00	\$0.00	\$269,944.00
General Funds	<u>\$75,387.00</u>	<u>\$0.00</u>	<u>\$75,387.00</u>
TOTAL CAPITAL OUTLAY	\$476,306.00	\$74,704.52	\$864,706.00
TOTAL EXPENDITURES	\$1,790,759.00	\$676,479.80	\$2,320,582.00

Notes to Proposed 2023-2024 Mid-Year Revised Budget

INCOME

Property Taxes - after receiving last year's property taxes, I am adding \$50,000 to the budget

Other Rentals – we will be increasing our rental rates and adding the Bear Cave to the list

Class Registrations – class registrations have picked up

Pool – we are anticipating another successful season

Misc – attorney fees/settlement from reserves

Keller Grants – we received 3 Keller Grants this year; 1 for our Senior Lunch Program “Fun Starts at 60” (\$2,500), 1 for Holiday Celebrations (\$2,500), and 1 for Aquatics (\$10,000)

Youth Services (Koshland) – we will be using remaining grant funds to help with Teen Center expenses

Bay Point Youth Academy (San Francisco Foundation) – San Francisco Foundation awarded us with a \$50,000 grant for the academy and we will be adding another \$30,000 from the academy's reserves

Insurance Claim Reimb. – will be closing out the bocce building fire claim and receive the reimbursement (minus deductible) very soon

Lynbrook Project – will be receiving Per Capita Grant Funds this fiscal year; in process

EXPENSES

Wages & Benefits

Recreation Coordinator – requesting to make position a full-time

Medical Insurance – includes adjustment for full-time Recreation Coordinator benefits

Administrative Expenses

Liability Insurance – increased due to last year's claims

Attorney Fees – attorney fees/settlement

Maintenance Expenses-Assessment

Ambrose Park – Equipment Repairs/Maintenance – includes both sump pump and sewage ejector pump replacements

Ambrose Park – Alarms/Security Patrols – patrols will be minimal while we have no upcoming projects

Neighborhood Park Expenses-General

Tradewinds – it came to our attention that we were paying for a big portion of the County's water usage; it has been corrected and County will be billed for the correct meter

Maintenance Expenses-General

Ambrose Pool – Staff – East Bay Regional Parks will be helping us for another year, therefore we will only be staffing cashiers

Grants/Reimb. Programs

Youth Services (Koshland) – will be using remaining grant funds to help with Teen Center expenses

Bay Point Youth Academy (San Francisco Foundation) – San Francisco Foundation awarded us with a \$50,000 grant for the academy and we will be adding another \$30,000 from the academy's reserves

Keller Grants – we received 2 Keller Grants this year; 1 for our Senior Lunch Program “Fun Starts at 60” (\$2,500), 1 for Holiday Celebrations (\$2,500), and 1 for Aquatics (\$10,000)

Capital Projects/Expenses

Security Cameras (Center) –requesting to update our security camera system and make it more user friendly for the safety of staff and partners at the center