

# Notes to Proposed 2024-2025 Mid-Year Revised Budget

## INCOME

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

**Class Registrations** – class attendance has increased and we have also added new programs

**Pool Lessons** – we are anticipating another successful season

**Keller Grants** – we received 4 Keller Grants this year; 1 for our Senior Lunch Program “Fun Starts at 60” (\$2,500), 1 for Holiday Celebrations (\$2,500), 1 for Aquatics (\$10,000); and 1 to help refurbish the concession stand at the community center (\$2,000); we will also be receiving reimbursement for our 2023-2024 Keller Grants

**Recreation Grant** – Marathon Petroleum granted ARPD \$1,000 to go towards our Breakfast with Santa event, which allowed us to give each child a toy

**Bay Point Youth Academy (San Francisco Foundation)** – San Francisco Foundation awarded us with a \$25,000 grant for the academy and we will be adding another \$65,000 from the academy's reserves

## EXPENSES

**Wages & Benefits** - includes step-increases and COLA

**Recreation Coordinator** – we have hired a full-time Recreation Coordinator

**Weekend Custodians** – we have been booked every weekend this FY

### Administrative Expenses

**Subscriptions/Dues** – membership fees have increased

**Conferences** – General Manager and Directors will be attending a few conferences this FY

**Alarms/Repairs** – increased due to the addition of the camera system service

**Misc Expenses** – includes brush cutter rental for Clearland

### Recreation Expenses

**Class Instructors** - class attendance has increased and we have also added new programs; instructors receive 70%

**Special Events** – Bay Point Youth Academy would like to request \$5,000 to help celebrate the 10-year anniversary of the program

### Maintenance Expenses-Assessment

**Wages & Benefits** - includes step-increases and COLA

**Ambrose Park – Alarms/Security Patrols** – rate increase

### Community Center Expenses-Assessment

**PG&E Grounds**– electrical tower now functioning

**PG&E Building** – electricity usage increase due to weather and center traffic

**Maintenance** – it cost us \$14,900 to refinish and stain the auditorium floors

### Anuta Park Expenses-General

**Equipment Repairs** – to repair vandalism done to the electrical

**Misc Expenses** – fence installation to block access to electrical

### Ambrose Pool Expenses-General

**Staff** – we have combined the Pool Manager position with Recreation Coordinator

**Phones/Internet** – promotional discount expired

### Grants/Reimb. Programs

**Teen Center-General** – includes step-increases and COLA

**Ambrose Recreation & Park District  
INCOME  
2024-2025  
Mid-Year Operating Budget**

	<u>2024-2025 Budget</u>	<u>Year to Date Income</u>	<u>Proposed Revisions</u>
<b><u>GENERAL FUND</u></b>			
Property Taxes	\$930,000.00	\$599,416.82	\$980,000.00 *
Rental Income			
Monthly Rentals	\$93,000.00	\$67,638.96	\$100,000.00
Other Rentals (Aud., Lions Den, etc.)	<u>\$60,000.00</u>	<u>\$23,692.50</u>	<u>\$60,000.00</u>
	\$153,000.00	\$91,331.46	\$160,000.00
Recreation			
Class Registrations	\$24,000.00	\$16,130.00	\$30,000.00
Special Events	\$0.00	\$0.00	\$0.00
Youth Sports Programs	\$1,500.00	-\$60.00	\$1,000.00
Community Garden Rentals	\$200.00	\$0.00	\$200.00
Weight Room	<u>\$1,000.00</u>	<u>\$750.00</u>	<u>\$1,200.00</u>
	\$26,700.00	\$16,820.00	\$32,400.00
Pool			
Lessons	\$9,000.00	\$2,896.00	\$15,000.00
Admissions	\$13,000.00	\$7,380.00	\$15,000.00
Season Passes	\$2,500.00	\$240.00	\$2,500.00
Aquatic Camp	\$0.00	\$1,790.00	\$2,000.00
Rentals	\$500.00	\$0.00	\$500.00
Snack Bar	<u>\$2,500.00</u>	<u>\$1,323.00</u>	<u>\$3,000.00</u>
	\$27,500.00	\$13,629.00	\$38,000.00
Miscellaneous Income	<u>\$100.00</u>	<u>\$143.00</u>	<u>\$150.00</u>
<b>TOTAL GENERAL FUND</b>	\$1,137,300.00	\$721,340.28	\$1,210,550.00
<b><u>MAINTENANCE</u></b>			
Assessment (Ambrose Pk&Center)	\$270,000.00	\$151,262.50	\$270,000.00
Neighborhood Parks Assessment	<u>\$51,428.00</u>	<u>\$0.00</u>	<u>\$51,428.00</u>
<b>TOTAL MAINTENANCE</b>	\$321,428.00	\$151,262.50	\$321,428.00

**GRANTS/REIMB. PROGRAMS**

Keller Grants	\$0.00	\$0.00	\$29,000.00 *
LMCHD	\$0.00	\$517.58	\$517.00
Recreation Grant (Marathon)	\$0.00	\$1,000.00	\$1,000.00 *
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
Koshland Grant - Youth Services	\$0.00	\$4,000.00	\$7,500.00
Koshland Fellows Discretionary Funds	\$0.00	\$0.00	\$0.00
SF Foundation Grant- Bay Point Youth Academy	\$75,000.00	\$95,000.00	\$90,000.00
Bay Point Youth Academy Fundraising	\$0.00	\$0.00	\$0.00
Bay Point Youth Academy Donations	<u>\$0.00</u>	<u>\$193.20</u>	<u>\$200.00</u>
<b>TOTAL REIMB. PROGRAMS</b>	\$75,000.00	\$100,710.78	\$128,217.00

**CAPITAL PROJECTS**

General Fund Capital Projects			
Baseball Field Rehab	\$5,910.00	\$5,910.00	\$5,910.00
Basketball Court Rehab	\$20,000.00	\$20,000.00	\$20,000.00
CDGB (Carpet Replacement)			
Grant Funds	\$62,640.00	\$0.00	\$62,640.00
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>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL CAPITAL PROJECTS</b>	\$358,494.00	\$25,910.00	\$358,494.00
<b>TOTAL REVENUES</b>	<b>\$1,892,222.00</b>	<b>\$999,223.56</b>	<b>\$2,018,689.00</b>

**Ambrose Recreation & Park District**  
**EXPENSES**  
**2024-2025**  
**Mid-Year Revised Budget**

<b><u>GENERAL FUND</u></b>	<b><u>2024-2025</u></b> <b><u>Budget</u></b>	<b><u>Year to Date</u></b> <b><u>Expenses</u></b>	<b><u>Proposed</u></b> <b><u>Revisions</u></b>
<b>Wages &amp; Benefits</b>			*
General Manager	\$120,000.00	\$79,129.75	\$120,000.00
Senior Accountant	\$87,000.00	\$61,095.20	\$96,000.00
Administrative Assistant	\$55,000.00	\$38,073.83	\$60,000.00
Recreation Coordinator	\$54,000.00	\$6,268.37	\$29,000.00 *
Part-Time Custodians	\$50,000.00	\$46,338.61	\$60,000.00
Board of Directors	\$6,500.00	\$2,950.00	\$6,500.00
Weekend Custodians	\$5,000.00	\$8,110.78	\$13,000.00 *
Overtime Wages	\$200.00	\$202.05	\$200.00
Medical Insurance	\$60,000.00	\$43,306.20	\$65,000.00
G.M.'s Medical	\$14,000.00	\$7,715.24	\$14,000.00
Workers' Comp	\$24,000.00	\$14,494.50	\$20,000.00
Retirement	\$2,800.00	\$1,050.00	\$2,000.00
G.M.'s Vehicle Allowance	\$2,400.00	\$1,600.00	\$2,400.00
Phone Allowance	\$600.00	\$400.00	\$600.00
FICA/SUI/Payroll taxes	<u>\$32,000.00</u>	<u>\$20,542.80</u>	<u>\$30,000.00</u>
	\$513,500.00	\$331,277.33	\$518,700.00
<b>Administrative Expenses</b>			
Liability Insurance	\$101,500.00	\$106,835.00	\$106,900.00
Payroll Fees	\$4,500.00	\$3,060.00	\$5,100.00
Professional Services	\$15,000.00	\$288.00	\$17,000.00
Attorney Fees	\$20,000.00	\$6,480.00	\$15,000.00
Phones/Internet	\$7,500.00	\$4,752.56	\$7,500.00
Office Supplies	\$5,000.00	\$5,346.63	\$7,000.00
Debt Service (copier leases)	\$4,000.00	\$2,733.04	\$4,000.00
Subscriptions/Dues	\$8,700.00	\$10,311.54	\$11,000.00 *
Conferences (Board & GM)	\$0.00	\$495.00	\$5,000.00 *
Vehicle fuel	\$600.00	\$436.88	\$600.00
Publicity	\$800.00	\$793.16	\$1,000.00
Alarms/Repairs	\$1,600.00	\$2,564.43	\$5,000.00 *
Fingerprinting	\$300.00	\$77.00	\$200.00
Government fees/charges	\$4,000.00	\$2,765.69	\$3,500.00
Election	\$0.00	\$300.00	\$300.00
Uniforms	\$500.00	\$182.42	\$500.00
Credit/Debit Card Fees	\$5,000.00	\$3,298.99	\$5,000.00
Security Guards/Rentals	\$5,000.00	\$3,802.50	\$7,500.00
Website Fees	\$3,000.00	\$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>\$933.71</u>	<u>\$1,000.00</u> *
	\$223,250.00	\$176,205.24	\$242,100.00

**Recreation Expenses**

Supplies	\$500.00	\$0.00	\$500.00
Community Garden	\$2,000.00	\$1,779.62	\$2,000.00
Class Instructors	\$17,000.00	\$17,201.10	\$21,000.00 *
Memberships	\$0.00	\$75.00	\$200.00
Special Events	<u>\$500.00</u>	<u>\$1,488.73</u>	<u>\$6,500.00</u> *
	\$20,000.00	\$20,544.45	\$30,200.00

<b>TOTAL GENERAL FUND</b>	<b>\$756,750.00</b>	<b>\$528,027.02</b>	<b>\$791,000.00</b>
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**MAINTENANCE**

**Assessment Wages & Benefits**

Maintenance Workers	\$109,000.00	\$79,099.70	\$124,000.00 *
Part-Time Maintenance Worker	\$25,000.00	\$14,570.09	\$25,000.00
Overtime Wages	\$500.00	\$0.00	\$500.00
Assessment Payroll Taxes	<u>\$10,000.00</u>	<u>\$6,843.57</u>	<u>\$10,000.00</u>
	\$144,500.00	\$100,513.36	\$159,500.00

**Ambrose Park Expenses - Assess.**

Tools	\$200.00	\$0.00	\$200.00
Equipment Repairs/Maint.	\$14,500.00	\$0.00	\$14,500.00
PG&E	\$3,000.00	\$2,390.11	\$3,000.00
Irrigation Supplies	\$1,000.00	\$725.00	\$1,000.00
Turf Contract	\$18,744.00	\$12,496.00	\$18,744.00
Building Repairs	\$1,000.00	\$0.00	\$1,000.00
Alarms/Security Patrols	\$7,500.00	\$8,619.93	\$11,000.00 *
Water	\$4,500.00	\$2,930.22	\$4,500.00
Maintenance	\$11,000.00	\$1,403.70	\$11,000.00
Supplies	\$1,700.00	\$149.23	\$1,700.00
Equipment Rentals	\$2,000.00	\$0.00	\$2,000.00
Janitorial Supplies	\$6,000.00	\$2,785.22	\$6,000.00
Phones/Internet	\$1,200.00	\$818.42	\$1,200.00
Miscellaneous Expenses	<u>\$50.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
	\$72,394.00	\$32,317.83	\$75,894.00

**Community Center - Assess.**

Center Grounds

Irrigation Supplies	\$1,000.00	\$0.00	\$1,000.00
Maintenance	\$3,000.00	\$2,566.22	\$3,500.00

PG&E	\$400.00	\$2,142.10	\$5,000.00 *
Turf Contract	<u>\$13,140.00</u>	<u>\$8,760.00</u>	<u>\$13,140.00</u>
	\$17,540.00	\$13,468.32	\$22,640.00

Center Building

Tools	\$800.00	\$0.00	\$800.00
Equipment Repairs	\$300.00	\$795.00	\$1,000.00
PG&E	\$30,000.00	\$31,431.57	\$40,000.00 *
Building Repairs	\$3,500.00	\$4,764.29	\$3,500.00
Janitorial Supplies	\$8,700.00	\$6,856.38	\$8,700.00
Supplies	\$800.00	\$220.43	\$800.00
Maintenance	\$7,000.00	\$19,962.77	\$22,000.00 *
Equipment Rentals	\$1,000.00	\$1,064.84	\$1,800.00
Water	\$7,500.00	\$9,306.49	\$10,000.00
Pest Control	\$3,200.00	\$2,248.00	\$3,200.00
Gym Equipment	\$2,000.00	\$1,153.70	\$2,000.00
Dumpsters	\$10,000.00	\$7,185.74	\$10,000.00
Equipment/Furnishings	\$1,500.00	\$1,017.77	\$1,500.00
Miscellaneous Expenses	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>
	\$76,400.00	\$86,006.98	\$105,400.00

**Shared Park Expenses - Assess.**

Tools	\$2,000.00	\$1,078.80	\$2,000.00
Equipment Repairs/Maint.	\$2,000.00	\$0.00	\$2,000.00
Dumpsters	\$25,000.00	\$16,376.90	\$25,000.00
Supplies	\$4,500.00	\$2,493.10	\$4,500.00
Vehicle Repairs	\$7,000.00	\$2,575.86	\$7,000.00
Vehicles (fuel)	\$9,000.00	\$5,541.73	\$9,000.00
Equipment Rentals	\$200.00	\$0.00	\$200.00
Consultant Fees	\$6,000.00	\$4,500.00	\$6,000.00
Equipment	\$1,500.00	\$1,527.81	\$1,800.00
Miscellaneous Exp.	<u>\$50.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
	\$57,250.00	\$34,094.20	\$57,550.00

**TOTAL ASSESS. EXP.**

**\$368,084.00**

**\$266,400.69**

**\$420,984.00**

**Neighborhood Park Expenses - Cty Assess.**

Lynbrook Park	\$37,583.00	\$27,540.41	\$37,583.00
Hickory Meadows Park	\$4,143.00	\$4,143.00	\$4,143.00
Viewpoint Park	\$2,240.00	\$2,240.00	\$2,240.00
Boeger Park	\$4,550.00	\$4,550.00	\$4,550.00
Tradewinds Park	<u>\$2,912.00</u>	<u>\$2,867.96</u>	<u>\$2,912.00</u>
	\$51,428.00	\$41,341.37	\$51,428.00

**Neighborhood Park Expenses - Gen Fund**

County Parks Wages/Taxes	\$6,300.00	\$4,121.74	\$6,300.00
Lynbrook Park	\$0.00	\$0.00	\$0.00
Hickory Meadows Park	\$4,000.00	\$2,244.74	\$4,000.00
Viewpoint Park	\$1,500.00	\$1,363.72	\$2,000.00
Boeger Park	\$5,000.00	\$4,117.09	\$6,500.00
Tradewinds Park	<u>\$1,000.00</u>	<u>-\$122.12</u>	<u>\$300.00</u>
	\$17,800.00	\$11,725.17	\$19,100.00
<b>TOTAL COUNTY PARKS EXP.</b>	<b>\$69,228.00</b>	<b>\$53,066.54</b>	<b>\$70,528.00</b>

**Anuta Park - General Fund**

Anuta Wages/Taxes	\$2,600.00	\$1,617.85	\$2,600.00
Equipment Repairs	\$50.00	\$1,800.00	\$2,000.00 *
P. G. & E.	\$2,700.00	\$2,449.29	\$3,500.00 *
Irrigation Supplies	\$100.00	\$0.00	\$100.00
Turf Contract	\$5,616.00	\$3,744.00	\$5,616.00
Supplies	\$50.00	\$1.75	\$50.00
Maintenance	\$1,500.00	\$1,989.82	\$2,500.00
Equipment Rentals	\$0.00	\$0.00	\$0.00
Miscellaneous Expenses	<u>\$25.00</u>	<u>\$3,665.50</u>	<u>\$4,000.00</u> *
	<b>\$12,641.00</b>	<b>\$15,268.21</b>	<b>\$20,366.00</b>

**Ambrose Pool Expenses - Gen. Fund**

Staff	\$35,000.00	\$9,193.79	\$25,000.00 *
Chemicals	\$17,500.00	\$12,607.06	\$17,500.00
Supplies	\$1,600.00	\$333.55	\$1,600.00
Water	\$14,000.00	\$8,350.34	\$14,000.00
PG&E	\$27,000.00	\$19,960.87	\$27,000.00
Snack Bar	\$3,500.00	\$859.46	\$3,500.00
Publicity	\$2,000.00	\$0.00	\$2,000.00
Phones/Internet	\$2,500.00	\$3,268.43	\$5,000.00 *
Maintenance/Repairs	\$6,000.00	\$1,888.60	\$5,000.00
Misc. Expenses	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
	<b>\$109,600.00</b>	<b>\$56,462.10</b>	<b>\$101,100.00</b>

<b>TOTAL MAINTENANCE</b>	<b>\$559,553.00</b>	<b>\$391,197.54</b>	<b>\$612,978.00</b>
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**GRANTS/REIMB. PROGRAMS****Teen Center General Funds****Wages & Benefits**

Teen Center Supervisor	\$70,000.00	\$48,917.60	\$79,000.00 *
Teen Center Payroll Taxes	\$5,500.00	\$3,742.18	\$5,500.00
Medical Benefits	<u>\$9,500.00</u>	<u>\$6,133.11</u>	<u>\$9,500.00</u>

	\$85,000.00	\$58,792.89	\$94,000.00
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**Operating Expenses**

Classes	\$0.00	\$199.00	\$0.00
Special Events/Field Trips	\$0.00	\$193.84	\$200.00
Food/Snacks	\$500.00	\$181.18	\$200.00
Mileage	\$300.00	\$0.00	\$300.00
Program Supplies	\$0.00	\$0.00	\$0.00
Transportation/Excursions	\$0.00	\$0.00	\$0.00
YDLC Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$800.00	\$574.02	\$700.00

<b>Total Teen Center General Funds Exp.</b>	<b>\$85,800.00</b>	<b>\$59,366.91</b>	<b>\$94,700.00</b>
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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
Healthy Snacks Program	\$200.00	\$0.00	\$200.00
Recreation Activities	\$400.00	\$580.45	\$800.00
Multimedia Workshops	\$0.00	\$0.00	\$0.00
Cooking Program	\$200.00	\$1,314.14	\$2,000.00
Photography Workshops	\$0.00	\$0.00	\$0.00
Program Supplies	\$1,000.00	\$945.36	\$1,000.00
YDLC	\$2,000.00	\$2,026.68	\$3,000.00
Special Events	<u>\$200.00</u>	<u>\$278.93</u>	<u>\$500.00</u>

<b>Total Youth Services Grant Expenses</b>	<b>\$4,000.00</b>	<b>\$5,145.56</b>	<b>\$7,500.00</b>
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**San Francisco Foundation Grant- Bay Point Youth Academy**

**Wages & Benefits**

Project Coordinator	\$40,000.00	\$35,653.05	\$55,000.00
Program Supervisor Stipend	\$10,000.00	\$0.00	\$0.00
Payroll Taxes	\$3,000.00	\$2,727.46	\$4,000.00
Medical Benefits	<u>\$0.00</u>	<u>\$2,348.07</u>	<u>\$4,800.00</u>
	\$53,000.00	\$40,728.58	\$63,800.00

**Program Expenses**

Food/Snacks	\$3,000.00	\$3,990.42	\$5,000.00
Classes	\$2,000.00	\$27.18	\$1,100.00
Transportation	\$3,000.00	\$2,530.00	\$4,800.00
Exposure/CommService	\$1,000.00	\$0.00	\$500.00
Mileage	\$1,000.00	\$501.23	\$1,000.00
Program Supplies	\$4,000.00	\$2,344.57	\$5,000.00



Computer Supplies	\$500.00	\$0.00	\$200.00
Special Events/Field Trips	\$6,000.00	\$4,702.18	\$8,000.00
Youth Employment Stipends	<u>\$1,500.00</u>	<u>\$300.00</u>	<u>\$600.00</u>
	\$22,000.00	\$14,395.58	\$26,200.00
<b>Total SF Foundation Grant Expenses</b>	<b>\$75,000.00</b>	<b>\$55,124.16</b>	<b>\$90,000.00</b>
<b>Recreation Grants</b>			
LMCHD Grant	\$0.00	\$0.00	\$517.00
Marathon Grant	\$0.00	\$200.56	\$1,000.00
Keller-Center Concession Refurb.	\$0.00	\$2,918.85	\$2,000.00
Keller-Aquatics	\$0.00	\$4,231.00	\$10,000.00
Keller-Holiday Celebrations	\$0.00	\$2,685.46	\$2,500.00
Keller-Senior Activities	<u>\$0.00</u>	<u>\$1,592.17</u>	<u>\$2,500.00</u>
	<b>\$0.00</b>	<b>\$11,628.04</b>	<b>\$18,517.00</b>
<b>TOTAL GRANTS, ETC.</b>	<b>\$164,800.00</b>	<b>\$131,264.67</b>	<b>\$210,717.00</b>
<b><u>CAPITAL PROJECTS/EXPENSES</u></b>			
General Fund Capital	\$341,209.00	\$3,900.00	\$348,084.00
Aud Curtains/Window Coverings	\$30,000.00	\$24,652.00	\$30,000.00
Center Basketball Court Rehab	\$20,000.00	\$0.00	\$20,000.00
Alves Lane Baseball Field Rehab	<u>\$5,910.00</u>	<u>\$22.60</u>	<u>\$5,910.00</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$397,119.00</b>	<b>\$28,574.60</b>	<b>\$403,994.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,878,222.00</b>	<b>\$1,079,063.83</b>	<b>\$2,018,689.00</b>