

Notes to Proposed 2025-2026 Mid-Year Revised Budget

INCOME

Property Taxes - after receiving last year's property taxes, I am adding \$20,000 to the budget

Monthly Rentals – facility rental included in Measure X grant for BPYA; increase in SparkPoint rent

Weight Room – sign-ups continue to increase

Pool Rentals – swim team rental during off season

Marathon Grant – Marathon Petroleum provided funding for Resource Fair Event

Bay Point Youth Academy (Measure X Grant) – making correction to grant funding awarded

District Vehicles – \$1,800 will be going back to reserves as truck was under the \$50k

EXPENSES

Wages and Benefits - includes step-increases and increase in medical insurance

Administrative Expenses

Attorney Fees – district has not had many claims/contracts to work on this year

Energy Conservation Loan – separating interest from loan

Ambrose Park Expenses-Assessment

Irrigation Supplies/Repairs – backflow replacement due to vandalism

Building Repairs – trellis has been completely replaced, thanks to Future Build

Equipment – adding as line item for BBQ replacement at Bear Cave

Water – service charge increase

Community Center Expenses-Assessment

Grounds Maintenance – well replacement and baseball field irrigation repair

Equipment Repairs – A/C unit repair in front office

Water – service charge increase and water leak on grounds

Equipment /Furnishings – purchased floor cleaner machine for auditorium

Shared Park Expenses-Assessment

Equipment – truck box for new truck

Ambrose Pool Expenses-General

PG&E – pool used through December by swim team (rental)

Maintenance/Repairs – pump maintenance/replacement; will also be repairing plaster

Grants/Reimb. Programs

Measure X-BPYA – making correction to line-item budget

Ambrose Recreation & Park District
INCOME
2025-2026
Mid-Year Operating Budget

	2025-2026 Budget	Year-to-Date Income	Proposed Revisions
<u>GENERAL FUND</u>			
Property Taxes	\$1,000,000.00	\$603,955.35	\$1,020,000.00
Rental Income			
Monthly Rentals	\$100,000.00	\$69,669.78	\$120,000.00
Other Rentals (Aud., Lions Den, etc.)	<u>\$60,000.00</u>	<u>\$30,746.35</u>	<u>\$60,000.00</u>
	\$160,000.00	\$100,416.13	\$180,000.00
Recreation			
Class Registrations	\$35,000.00	\$25,462.50	\$40,000.00
Special Events	\$0.00	\$0.00	\$0.00
Youth Sports Programs	\$1,000.00	\$330.00	\$2,000.00
Community Garden Rentals	\$200.00	\$0.00	\$200.00
Weight Room	<u>\$1,200.00</u>	<u>\$1,230.00</u>	<u>\$2,500.00</u>
	\$37,400.00	\$27,022.50	\$44,700.00
Pool			
Lessons	\$15,000.00	\$3,803.62	\$13,000.00
Admissions	\$15,000.00	\$8,991.00	\$17,000.00
Season Passes	\$2,500.00	\$488.00	\$2,500.00
Aquatic Camp	\$2,000.00	\$540.00	\$2,000.00
Rentals	\$500.00	\$2,835.00	\$4,000.00
Snack Bar	<u>\$3,000.00</u>	<u>\$1,943.00</u>	<u>\$3,000.00</u>
	\$38,000.00	\$18,600.62	\$41,500.00
Clearland Property	\$0.00	\$100,000.00	\$100,000.00
Miscellaneous Income	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$150.00</u>
TOTAL GENERAL FUND	\$1,235,550.00	\$849,994.60	\$1,386,350.00
<u>MAINTENANCE</u>			
Assessment (Ambrose Pk&Center)	\$270,000.00	\$146,609.47	\$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	\$146,609.47	\$321,428.00
<u>GRANTS/REIMB. PROGRAMS</u>			
Keller Grants	\$17,000.00	\$0.00	\$17,000.00
LMCHD	\$0.00	\$0.00	\$141.34
Recreation Grant (Marathon)	\$0.00	\$5,000.00	\$5,600.00
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
Measure X Grant - Youth Leadership & Academic Support	\$284,480.00	\$0.00	\$284,450.00
Koshland Grant - Youth Services	\$0.00	\$0.00	\$2,000.00
Koshland Fellows Discretionary Funds	\$0.00	\$0.00	\$0.00
SF Foundation Grant- Bay Point Youth Academy	\$0.00	\$0.00	\$1,500.00
Bay Point Youth Academy Fundraising	\$0.00	\$0.00	\$0.00
Bay Point Youth Academy Donations	<u>\$0.00</u>	<u>\$163.00</u>	<u>\$200.00</u>
TOTAL REIMB. PROGRAMS	\$301,480.00	\$5,163.00	\$310,891.34
<u>CAPITAL PROJECTS</u>			

General Fund Capital Projects			
District Vehicles (Appd. From Reserves)	<u>\$50,000.00</u>	<u>\$48,184.00</u>	<u>\$48,184.00</u>
TOTAL CAPITAL PROJECTS	\$50,000.00	\$48,184.00	\$48,184.00
TOTAL REVENUES	\$1,908,458.00	\$1,049,951.07	\$2,066,853.34

Ambrose Recreation & Park District
EXPENSES
2025-2026
Mid-Year Operating Budget

	<u>2025-2026</u> <u>Budget</u>	<u>Year-to-Date</u> <u>Expenses</u>	<u>Proposed</u> <u>Revisions</u>
<u>GENERAL FUND</u>			
Wages & Benefits			
General Manager	\$120,000.00	\$66,371.74	\$120,000.00
Senior Accountant	\$96,000.00	\$54,073.60	\$101,000.00
Administrative Assistant	\$65,000.00	\$34,959.86	\$68,000.00
Recreation Coordinator	\$58,700.00	\$31,737.26	\$62,000.00
Part-Time Custodians	\$60,000.00	\$32,758.30	\$60,000.00
Board of Directors	\$6,500.00	\$2,500.00	\$6,500.00
Weekend Custodians	\$12,000.00	\$4,902.34	\$12,000.00
Overtime Wages	\$200.00	\$126.99	\$200.00
Medical Insurance	\$65,000.00	\$40,849.93	\$72,000.00
G.M.'s Medical	\$14,000.00	\$8,339.52	\$14,600.00
Workers' Comp	\$22,000.00	\$18,221.00	\$24,500.00
Retirement	\$2,000.00	\$750.00	\$2,000.00
G.M.'s Vehicle Allowance	\$2,400.00	\$1,400.00	\$2,400.00
Phone Allowance	\$600.00	\$350.00	\$600.00
Vacation Buyback	\$20,000.00	\$21,484.50	\$21,500.00
FICA/SUI/Payroll taxes	<u>\$30,000.00</u>	<u>\$18,507.88</u>	<u>\$33,000.00</u>
	<u>\$574,400.00</u>	<u>\$337,332.92</u>	<u>\$600,300.00</u>
Administrative Expenses			
Liability Insurance	\$107,000.00	\$109,607.00	\$110,000.00
Payroll Fees	\$5,100.00	\$3,255.00	\$6,000.00
Professional Services	\$17,000.00	\$3,881.25	\$17,000.00
Attorney Fees	\$8,000.00	\$700.00	<u>\$3,000.00</u>
Phones/Internet	\$7,500.00	\$3,790.44	\$7,500.00
Office Supplies	\$8,000.00	\$5,496.80	\$8,000.00
Debt Service (copier leases)	\$4,500.00	\$2,481.33	\$4,500.00
Subscriptions/Dues	\$12,500.00	\$13,210.09	\$14,000.00
Conferences (Board & GM)	\$4,000.00	\$0.00	\$5,000.00
Vehicle fuel	\$600.00	\$320.15	\$600.00
Publicity	\$2,000.00	\$1,561.80	\$3,000.00
Alarms/Repairs	\$3,500.00	\$2,284.83	\$3,500.00
Fingerprinting	\$300.00	\$359.00	\$600.00
Government fees/charges	\$3,500.00	\$2,924.39	\$3,500.00
Election	\$0.00	\$0.00	\$0.00
Uniforms	\$500.00	\$657.32	\$1,200.00
Credit/Debit Card Fees	\$5,000.00	\$3,385.00	\$5,000.00
Security Guards/Rentals	\$6,500.00	\$3,003.75	\$6,000.00
Website Fees	\$3,000.00	\$4,140.00	\$4,200.00
Energy Conservation Loan	\$36,000.00	\$15,594.82	<u>\$31,200.00</u>
Interest	\$0.00	\$2,165.87	<u>\$4,400.00</u>
Miscellaneous Expenses	<u>\$250.00</u>	<u>\$375.57</u>	<u>\$400.00</u>
	<u>\$234,750.00</u>	<u>\$179,194.41</u>	<u>\$238,600.00</u>
Recreation Expenses			
Supplies	\$500.00	\$234.23	\$500.00
Community Garden	\$3,000.00	\$600.00	\$3,000.00
Class Instructors	\$24,500.00	\$18,280.15	\$28,000.00
Memberships	\$200.00	\$75.00	\$200.00
Special Events	<u>\$3,500.00</u>	<u>\$513.29</u>	<u>\$2,500.00</u>
	<u>\$31,700.00</u>	<u>\$19,702.67</u>	<u>\$34,200.00</u>
TOTAL GENERAL FUND	\$840,850.00	\$536,230.00	\$873,100.00

MAINTENANCE

Assessment Wages & Benefits

Maintenance Workers	\$124,000.00	\$46,873.35	\$124,000.00
Part-Time Maintenance Worker	\$25,000.00	\$8,188.38	\$20,000.00
Overtime Wages	\$500.00	\$150.48	\$500.00
Assessment Payroll Taxes	<u>\$10,000.00</u>	<u>\$4,739.33</u>	<u>\$10,000.00</u>
	\$159,500.00	\$59,951.54	\$154,500.00

Ambrose Park Expenses - Assess.

Tools	\$200.00	\$0.00	\$200.00
Equipment Repairs/Maint.	\$2,500.00	\$0.00	\$2,500.00
PG&E	\$3,000.00	\$1,739.81	\$3,500.00
Irrigation Supplies/Repairs	\$2,000.00	\$4,808.00	\$5,500.00
Turf Contract	\$18,744.00	\$10,934.00	\$18,744.00
Building Repairs	\$1,000.00	\$12,342.93	\$13,000.00
Equipment	\$0.00	\$0.00	\$1,500.00
Alarms/Security Patrols	\$12,000.00	\$6,605.86	\$12,000.00
Water	\$5,500.00	\$5,100.78	\$11,000.00
Maintenance	\$11,000.00	\$4,969.56	\$14,000.00
Supplies	\$1,100.00	\$305.01	\$800.00
Equipment Rentals	\$2,000.00	\$0.00	\$2,000.00
Janitorial Supplies	\$6,000.00	\$2,312.68	\$6,000.00
Phones/Internet	\$1,200.00	\$738.63	\$1,200.00
Miscellaneous Expenses	<u>\$50.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
	\$66,294.00	\$49,857.26	\$91,994.00

Community Center - Assess.

Center Grounds

Irrigation Supplies	\$1,000.00	\$0.00	\$1,000.00
Supplies	\$500.00	\$360.63	\$500.00
Maintenance	\$3,000.00	\$7,953.47	\$9,000.00
PG&E	\$4,000.00	\$1,826.54	\$4,000.00
Turf Contract	<u>\$13,140.00</u>	<u>\$7,665.00</u>	<u>\$13,140.00</u>
	\$21,640.00	\$17,805.64	\$27,640.00

Center Building

Tools	\$800.00	\$0.00	\$800.00
Equipment Repairs	\$1,000.00	\$2,500.00	\$3,500.00
PG&E	\$40,000.00	\$21,651.83	\$40,000.00
Building Repairs	\$4,500.00	\$2,474.12	\$6,500.00
Janitorial Supplies	\$9,500.00	\$5,977.43	\$9,000.00
Supplies	\$800.00	\$844.63	\$1,000.00
Maintenance	\$10,000.00	\$4,906.06	\$10,000.00
Equipment Rentals	\$1,500.00	\$236.82	\$1,500.00
Water	\$11,000.00	\$25,333.66	\$41,500.00
Pest Control	\$3,200.00	\$2,082.08	\$3,200.00
Gym Equipment	\$3,000.00	\$0.00	\$3,000.00
Dumpsters	\$10,000.00	\$6,924.92	\$10,000.00
Equipment/Furnishings	\$1,500.00	\$2,874.34	\$3,500.00
Miscellaneous Expenses	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>
	\$96,900.00	\$75,805.89	\$133,600.00

Shared Park Expenses - Assess.

Tools	\$2,000.00	\$155.61	\$2,000.00
Equipment Repairs/Maint.	\$2,000.00	\$0.00	\$2,000.00
Dumpsters	\$25,000.00	\$17,119.50	\$25,000.00
Supplies	\$4,000.00	\$2,904.59	\$4,000.00
Vehicle Repairs	\$7,000.00	\$2,143.24	\$6,000.00
Vehicles (fuel)	\$9,000.00	\$3,211.37	\$8,000.00
Equipment Rentals	\$200.00	\$0.00	\$200.00
Consultant Fees	\$6,000.00	\$6,000.00	\$6,000.00
Equipment	\$1,800.00	\$2,643.88	\$3,500.00
Miscellaneous Exp.	<u>\$50.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
	\$57,050.00	\$34,178.19	\$56,750.00

TOTAL ASSESS. EXP.

\$401,384.00

\$237,598.52

\$464,484.00

Neighborhood Park Expenses - Cty Assess.

Lynbrook Park	\$37,583.00	\$26,050.62	\$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>\$2,912.00</u>	<u>\$2,912.00</u>
	\$51,428.00	\$39,895.62	\$51,428.00

Neighborhood Park Expenses - Gen Fund

County Parks Wages/Taxes	\$6,300.00	\$3,419.96	\$6,300.00
Lynbrook Park	\$0.00	\$0.00	\$0.00
Hickory Meadows Park	\$4,500.00	\$2,839.74	\$5,000.00
Viewpoint Park	\$2,500.00	\$1,239.84	\$3,500.00
Boeger Park	\$6,500.00	\$1,253.80	\$6,500.00
Tradewinds Park	<u>\$500.00</u>	<u>-\$362.13</u>	<u>\$500.00</u>
	\$20,300.00	\$8,391.21	\$21,800.00

TOTAL COUNTY PARKS EXP.

\$71,728.00 \$48,286.83 \$73,228.00

Anuta Park - General Fund

Anuta Wages/Taxes	\$2,600.00	\$1,340.87	\$2,600.00
Equipment Repairs	\$1,000.00	\$0.00	\$1,000.00
P. G. & E.	\$3,500.00	\$2,051.47	\$3,500.00
Irrigation Supplies	\$100.00	\$0.00	\$100.00
Turf Contract	\$5,616.00	\$32.76	\$5,616.00
Supplies	\$50.00	\$0.00	\$50.00
Maintenance	\$2,000.00	\$49.58	\$1,000.00
Equipment Rentals	\$0.00	\$0.00	\$0.00
Miscellaneous Expenses	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>
	\$14,966.00	\$3,474.68	\$13,966.00

Ambrose Pool Expenses - Gen. Fund

Staff	\$25,000.00	\$14,372.62	\$25,000.00
Chemicals	\$17,500.00	\$11,632.69	\$17,500.00
Supplies	\$1,600.00	\$956.81	\$1,600.00
Water	\$14,000.00	\$8,986.58	\$15,000.00
PG&E	\$27,000.00	\$30,107.19	\$55,000.00
Snack Bar	\$3,500.00	\$2,537.26	\$3,500.00
Publicity	\$1,000.00	\$0.00	\$500.00
Phones/Internet	\$5,000.00	\$2,918.67	\$5,000.00
Maintenance/Repairs	\$2,500.00	\$12,261.69	\$20,000.00
Misc. Expenses	<u>\$400.00</u>	<u>\$0.00</u>	<u>\$400.00</u>
	\$97,500.00	\$83,773.51	\$143,500.00

TOTAL MAINTENANCE

\$585,578.00 \$373,133.54 \$695,178.00

GRANTS/REIMB. PROGRAMS

Teen Center General Funds

Wages & Benefits

Teen Center Supervisor	\$79,000.00	\$46,032.00	\$85,000.00
Teen Center Payroll Taxes	\$5,500.00	\$4,049.66	\$7,600.00
Medical Benefits	<u>\$9,500.00</u>	<u>\$6,812.93</u>	<u>\$11,900.00</u>
	\$94,000.00	\$56,894.59	\$104,500.00

Operating Expenses

Special Events/Field Trips	\$0.00	\$0.00	\$0.00
Food/Snacks	\$0.00	\$0.00	\$0.00
Mileage	\$0.00	\$0.00	\$0.00
YDLC Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00

Total Teen Center General Funds Exp.

\$94,000.00 \$56,894.59 \$104,500.00

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	\$0.00	\$0.00	\$0.00
Recreation Activities	\$0.00	\$0.00	\$0.00
Multimedia Workshops	\$0.00	\$0.00	\$0.00
Cooking Program	\$0.00	\$0.00	\$0.00
Photography Workshops	\$0.00	\$0.00	\$0.00
Program Supplies	\$0.00	\$170.36	\$500.00
YDLC	\$0.00	\$473.85	\$1,000.00
Special Events	<u>\$0.00</u>	<u>\$304.57</u>	<u>\$500.00</u>
Total Youth Services Grant Expenses	\$0.00	\$948.78	\$2,000.00

San Francisco Foundation Grant- Bay Point Youth Academy

Wages & Benefits

Project Coordinator	\$0.00	\$0.00	\$0.00
Program Supervisor Stipend	\$0.00	\$0.00	\$0.00
Payroll Taxes	\$0.00	\$0.00	\$0.00
Medical Benefits	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00

Program Expenses

Food/Snacks	\$0.00	\$93.94	\$100.00
Classes	\$0.00	\$0.00	\$0.00
Transporation	\$0.00	\$38.00	\$200.00
Exposure/CommService	\$0.00	\$0.00	\$0.00
Mileage	\$0.00	\$0.00	\$0.00
Program Supplies	\$0.00	\$893.30	\$1,000.00
Computer Supplies	\$0.00	\$0.00	\$0.00
Special Events/Field Trips	\$0.00	\$20.00	\$200.00
Youth Employment Stipends	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$1,045.24	\$1,500.00

Total SF Foundation Grant Expenses	\$0.00	\$1,045.24	\$1,500.00
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Measure X Grant - Youth Development and Academic Support

Wages & Benefits

Project Coordinator	\$57,536.00	\$30,383.62	\$58,734.00
Payroll Taxes	\$5,000.00	\$2,323.84	\$5,000.00
Workers Comp	\$2,330.00	\$1,747.50	\$2,330.00
Retirement	\$600.00	\$0.00	\$600.00
Medical Benefits	<u>\$5,400.00</u>	<u>\$3,090.63</u>	<u>\$5,400.00</u>
	\$70,866.00	\$37,545.59	\$72,064.00

Program Expenses

Facility Rental	\$19,740.00	\$9,870.00	\$19,740.00
Admin Costs	\$27,886.56	\$16,088.40	\$27,886.56
PG&E	\$3,180.00	\$1,200.00	\$2,400.00
Equip/Furnishings	\$10,000.00	\$5,784.91	\$10,000.00
Mileage	\$2,996.00	\$699.30	\$2,996.00
Food/Snacks	\$10,000.00	\$5,486.74	\$20,000.00
Transportation	\$20,000.00	\$0.00	\$0.00
Exposure/CommService	\$3,811.44	\$0.00	\$0.00
Program & Computer Supplies	\$8,000.00	\$2,699.98	\$25,000.00
School Supplies	\$8,000.00	\$17.16	\$8,000.00
Classes	\$10,000.00	\$0.00	\$10,000.00
Youth Employment Stipends (Tutors)	\$5,000.00	\$953.32	\$5,000.00
SpecialEvents/FieldTrips/CommService/Exposure	\$35,000.00	\$20,817.35	\$41,363.44
Computer Supplies	\$15,000.00	\$0.00	\$0.00
Recreation Activities	\$5,000.00	\$144.60	\$7,500.00
YDLC	\$10,000.00	\$0.00	\$12,500.00
Multi-Media Lab	\$10,000.00	\$0.00	\$10,000.00
Uniforms	<u>\$10,000.00</u>	<u>\$2,594.64</u>	<u>\$10,000.00</u>
	\$213,614.00	\$66,356.40	\$212,386.00

Total Measure X Grant Expenses	\$284,480.00	\$103,901.99	\$284,450.00
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Recreation Grants

LMCHD Grant	\$0.00	\$0.00	\$141.34
Marathon Grant	\$0.00	\$5,521.79	\$5,600.00
Keller-Center Concession Refurb.	\$2,000.00	\$0.00	\$2,000.00
Keller-Aquatics	\$10,000.00	\$3,264.54	\$10,000.00
Keller-Holiday Celebrations	\$2,500.00	\$2,160.12	\$2,500.00
Keller-Senior Activities	<u>\$2,500.00</u>	<u>\$2,318.92</u>	<u>\$2,500.00</u>
	\$17,000.00	\$13,265.37	\$22,741.34
TOTAL GRANTS, ETC.	\$395,480.00	\$176,055.97	\$415,191.34
<u>CAPITAL PROJECTS/EXPENSES</u>			
General Fund Capital	\$31,050.00	\$25,722.22	\$29,700.00
Aud Curtains/Window Coverings	\$5,500.00	\$0.00	\$5,500.00
District Vehicles	<u>\$50,000.00</u>	<u>\$48,183.69</u>	<u>\$48,184.00</u>
TOTAL CAPITAL OUTLAY	\$86,550.00	\$73,905.91	\$83,384.00
TOTAL EXPENDITURES	\$1,908,458.00	\$1,159,325.42	\$2,066,853.34