



# DURHAM RECREATION & PARK DISTRICT ANNUAL BUDGET FISCAL YEAR 2018-2019

*(Final approved by Board of Directors 8.09.18)*





# DURHAM RECREATION & PARK DISTRICT ANNUAL BUDGET FISCAL YEAR 2018-2019

2018-2019

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# DURHAM RECREATION AND PARK DISTRICT

5-Jun-18

Members of the Board of Directors for the Durham Recreation and Park District:

For your consideration is the Administrator's Proposed Budget for Durham Recreation and Park District for the Fiscal Year 2018-2019. As prepared and submitted the Proposed Budget is intended to:

- serve as an operating plan for the new fiscal year
- provide fiscal policy direction to District staff
- provide a basis of accountability to the taxpayers

The proposed DRPD budget for FY 2018-2019 is \$1,104,895.00. Revenue sources for the year include \$464,500 in local funding (property taxes.) Fund balance available at the start of the year is projected to be \$372,000. This fund balance available is used to finance the Districts operational costs during the "dry period," of July 1 thru December 1 of the fiscal year.

Total expenditures budgeted are 1,104,895.00. The majority of this expense, \$549,770.00, is personnel costs. This year's budget accounts for increase to the state mandated minimum wage from \$11.00/hr. to \$12.00/hr., as well as a 15% increase to employee health benefits that will take effect September 1, 2018. The District currently employs 2 full time exempt employees, and 4 full time non-exempt employees. The remainder of the labor expense pays wages for between 24 and 30 part-time, seasonal employees throughout the year.

I look forward to working with the Board of Directors on the implementation of this policy, as we move forward to provide quality and efficiently maintained recreation and park facilities, and comprehensive programs that promote community involvement, healthy lifestyles, cultural awareness, fiscal responsibility and environmental stewardship for a rural community.

Respectfully submitted,

Brian Wilson  
District Manager



# DURHAM RECREATION AND PARK DISTRICT

## 2017/2018 ACCOMPLISHMENTS

### CONSTRUCTION

- Completion of Jim Brinson Activity Center

### INSTALLATIONS/UPGRADES:

- New sod and irrigation system at Raveke's Park
- New pool heater at Dwight Brinson Swim Center
- New starting blocks at Dwight Brinson Swim Center
- Upgraded dishwasher provided by Durham Rotary at Durham Veterans Memorial Hall
- Interior painting project at Durham Veterans Memorial Hall
- Connection of the District's water system to Durham Irrigation District water systems

### MEMORIAL HALL FLOORING PROJECT

- New hardwood flooring on main floor
- New vinyl flooring in entry way and kitchen

## 2018/2019 GOALS

### COMMUNITY DEVELOPMENT

Create and/or improve partnerships with community organizations, service clubs, schools, etc.

New and improved District website

District information

District transparency

New and improved on-line program registration and facility reservation system

### RECREATION GOALS

- Purchase and Install wall padding in JBAC
- Tennis Court resurfacing and net re-installation at Raveke's park

### PARK GOALS

- Repair existing roadways and parking areas at Community, Louis Edwards, and Midway Parks
- Repair existing BBQ at covered picnic area in Community Park

### ADMINISTRATIVE DEVELOPMENT

- Fill Recreation Coordinator: Youth Sports and Special Events position.
- Update District Policy and Procedure Manual
- Develop clear "within grade step advancement policy" as related to employee's rate of pay.

# DURHAM RECREATION PARK DISTRICT

(Revenue 1 of 3)

## ESTIMATED REVENUES (FUND F-2530)

TAXES	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	
4110100 CURRENT SECURED PROP. TAXES	\$ 433,000.00	\$ 415,000.00	\$ 424,367.50	\$ 414,084.00	
4112 CURRENT SUPPLEMENTAL	\$ 3,000.00	\$ 3,000.00	\$ 3,492.73	\$ 5,354.00	
4113 CURRENT UNSECURED PROP. TAXES	\$ 20,000.00	\$ 20,000.00	\$ 20,806.80	\$ 21,272.00	
422 INTEREST	\$ 3,000.00	\$ 3,000.00	\$ 3,328.00	\$ 3,602.00	
431 HOMEOWNERS	\$ 5,500.00	\$ 5,200.00	\$ 2,919.89	\$ 5,864.00	
<b>TOTAL TAXES</b>	<b>\$ 464,500.00</b>	<b>\$ 446,200.00</b>	<b>\$ 454,914.92</b>	<b>\$ 450,176.00</b>	
<b>FACILITY RENTALS</b>	<b>\$ 47,500.00</b>	<b>\$ 43,500.00</b>	<b>\$ 39,827.85</b>	<b>\$ 43,998.00</b>	
4611 PARK RENTAL	\$ 23,500.00	\$ 23,500.00	\$ 19,159.95	\$ 20,595.00	
4711 ARENA RENTAL	\$ 1,000.00	\$ 1,000.00	\$ 115.00	\$ 115.00	
4712 HORSE SHOWS/PER HORSE	\$ 500.00	\$ 500.00	\$ 588.00	\$ 800.00	
4612 PARADE AND PICNIC	\$ 3,500.00	\$ 3,500.00	\$ 2,657.40	\$ 5,639.00	
4820 JBAC-RENTALS	\$ 4,000.00	\$ -	\$ 2,552.50		
4821 MEMORIAL HALL RENTALS	\$ 15,000.00	\$ 15,000.00	\$ 13,255.00	\$ 18,274.00	
4822 SECURITY DEPOSITS-RENTALS	\$ -	\$ -	\$ 1,500.00	\$ (1,425.00)	
<b>AQUATICS</b>	<b>\$ 38,750.00</b>	<b>\$ 39,750.00</b>	<b>\$ 43,746.33</b>	<b>\$ 42,892.00</b>	
4811 POOL PARTY RENTALS	\$ 3,000.00	\$ 2,000.00	\$ 4,648.00	\$ 5,466.00	
4813 DAILY POOL ADMISSIONS	\$ 10,000.00	\$ 9,000.00	\$ 8,813.00	\$ 10,793.00	
4814 LIFEGUARD TRAINING	\$ 3,000.00	\$ 3,000.00	\$ 2,735.00	\$ 3,055.00	
4815 POOL PASSES	\$ 8,250.00	\$ 9,250.00	\$ 7,803.00	\$ 7,822.00	fee structure increase effective 4/1/19
4816 POOL SNACK BAR	\$ 2,500.00	\$ 2,500.00	\$ 2,664.86	\$ 2,395.00	
4817 SWIM LESSONS	\$ 5,000.00	\$ 5,000.00	\$ 5,038.14	\$ 6,241.00	
4818 SWIM TEAM RENTALS	\$ 7,000.00	\$ 9,000.00	\$ 12,044.33	\$ 7,120.00	

\*Current thru Date: June 30, 2018

# DURHAM RECREATION PARK DISTRICT

(Revenue 2 of 3)

## ESTIMATED REVENUES (FUND F-2530)

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	
<b>PROGRAM FEES</b>	<b>\$ 176,170.00</b>	<b>\$ 158,240.00</b>	<b>\$ 197,027.96</b>	<b>165,428.00</b>	
4909 VOLLEYBALL SKILLS & DRILLS	\$ 1,000.00	\$ 1,000.00	\$ 30.00	\$ -	
4919 ROOKIE VBALL	\$ 540.00	\$ 500.00	\$ 360.00	\$ -	
4921 JR HI VBALL	\$ 3,000.00	\$ 1,500.00	\$ 2,660.00	\$ 4,180.00	
4922 ELEM. VBALL	\$ 540.00	\$ 450.00	\$ 1,045.00	\$ -	
4911 YOUTH SOCCER	\$ 3,250.00	\$ 3,300.00	\$ 2,990.00	\$ 2,565.00	
4912 YOUTH INDOOR SOCCER	\$ -	\$ -	\$ 135.00	\$ 45.00	
4913 SOCCER CAMP	\$ -	\$ -	\$ -	\$ -	
4914 TINY OUTDOOR KICKERS SOCCER	\$ 800.00	\$ 800.00	\$ 1,110.00	\$ 810.00	
4915 TINY INDOOR KICKERS SOCCER	\$ -	\$ -	\$ -	\$ -	
4916 ELEM. BBALL	\$ 800.00	\$ 800.00	\$ 855.00	\$ 405.00	
4917 TINY HOOPSTERS	\$ 540.00	\$ 500.00	\$ 593.00	\$ 405.00	
4918 ROOKIE BBALL	\$ 540.00	\$ 500.00	\$ 360.00	\$ 765.00	
4923 TEEBALL	\$ 1,620.00	\$ 1,800.00	\$ 1,440.00	\$ 1,935.00	
4924 TINY-ALLSTARS	\$ 540.00	\$ 490.00	\$ 450.00		
4920 PICKLE-BALL	\$ 750.00	\$ 500.00	\$ 860.00	\$ 785.00	
4910 CPR & FIRST AID	\$ -	\$ 100.00	\$ -	\$ -	
4926 AFTER SCHOOL PROG.	\$ 70,000.00	\$ 62,000.00	\$ 74,665.11	\$ 62,677.00	fee structure increase effective 8/1/18
4927 CUBBIE CARE	\$ 12,000.00	\$ 12,500.00	\$ 13,205.75	\$ 15,057.00	fee structure increase effective 8/1/18
4928 JR. LEADER PROGRAM	\$ 8,000.00	\$ 6,500.00	\$ 9,647.00		fee structure increase effective 8/1/18
4929 SUMMER CAMP	\$ 38,000.00	\$ 36,000.00	\$ 43,939.50	\$ 38,704.00	fee structure increase effective 8/1/18
4930 SCHOOL BREAK CAMPS	\$ 6,250.00	\$ 6,000.00	\$ 6,451.82	\$ 7,264.00	fee structure increase effective 8/1/18
4931 KINDER CARE	\$ 28,000.00	\$ 23,000.00	\$ 36,230.78	\$ 29,831.00	fee structure increase effective 8/1/18

\*Current thru Date: June 30, 2018

# DURHAM RECREATION PARK DISTRICT

(Revenue 3 of 3)

## ESTIMATED REVENUES (FUND F-2530)

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	
<b>MISC.</b>	\$ 5,975.00	\$ 7,175.00	\$ 15,479.39	\$ 12,062.00	
4933 REVERSIBLE JERSEYS	\$ 725.00	\$ 725.00	\$ 756.00	\$ 666.00	fee structure increase effective 8/1/18
4934 DIST. SPONSORED EVENTS	\$ 2,000.00	\$ 1,200.00	\$ 37.00	\$ 1,769.00	Need to list out Dist. Sponsored events 4934a, 4934b, etc.
4935 NEW PROGRAMS	\$ 1,000.00	\$ 1,000.00	\$ 4,567.50	\$ 8,782.00	
4936 ADVERTISING INCOME	\$ 1,000.00	\$ 1,000.00	\$ 250.00	\$ 845.00	fee structure increase effective 4/1/19
4907 CHILI COOK-OFF	\$ 1,250.00	\$ 250.00	\$ 546.00	\$ -	
4062 MISC. REVENUE	\$ -	\$ 3,000.00	\$ 9,322.89		Donations/Contributions/Reimbursements/Dividends/Refunds
	<b>2018-2019</b>	<b>2017-2018</b>	<b>2017-2018</b>	<b>2016-2017</b>	<b>NOTES</b>
	Budget	Budget	Current to Date*	Actual	
<b>FUND BALANCE AVAILABLE (July 1)</b>	\$ 372,000.00	\$ 466,000.00	\$ 387,965.30	\$ 345,579.00	
<b>TOTAL TAXES</b>	\$ 464,500.00	\$ 446,200.00	\$ 454,914.92	\$ 450,176.00	
<b>PROGRAM/RENTAL/MISC INCOME</b>	\$ 268,395.00	\$ 248,665.00	\$ 296,081.53	\$ 264,380.00	
<b>TOTAL REVENUES</b>	<b>\$ 1,104,895.00</b>	<b>\$ 1,160,865.00</b>	<b>\$ 1,138,961.75</b>	<b>\$ 1,060,135.00</b>	

\*Current thru Date: June 30, 2018

# DURHAM RECREATION PARK DISTRICT

## EXPENDITURES CONSOLIDATED

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	
SALARIES AND EMPLOYEE BENEFITS	\$ 549,770.00	\$ 530,528.00	\$ 450,423.43	\$ 443,306.52	
SERVICES AND SUPPLIES	\$ 323,125.00	\$ 350,937.00	\$ 471,879.01	\$ 167,323.09	
CAPITAL IMPROVEMENT / REPLACEMENT	\$ 127,000.00	\$ 253,000.00	\$ 625,440.73	\$ 604,225.87	Notes: RE JBAC Project
APPROPRIATION FOR CONTINGENCIES	\$ 105,000.00	\$ 25,000.00	\$ -	\$ -	
RESERVES	\$ -	\$ -	\$ -	\$ -	
<b>FAIR MARKET VALUE ADJUSTMENT</b>					
<b>TOTAL</b>	<b>\$ 1,104,895.00</b>	<b>\$ 1,159,465.00</b>	<b>\$ 1,547,743.17</b>	<b>\$ 1,214,855.48</b>	



# DURHAM RECREATION PARK DISTRICT

(S&W Worksheet 1 of 3)

## SALARIES & WAGES 2018-2019

	HOURS	RATES	2018-2019	HOURS	RATES	2017-2018
DISTRICT MANAGER			\$ 54,090.00			\$ 54,090.00
PARK MAINT. SUPERVISOR			\$ 52,348.00			\$ 49,854.00
MAINTENANCE II	4160	\$14.25	\$ 59,280.00	6240	14.55	\$ 90,792.00
MAINTENANCE I	4160	\$12.00	\$ 49,920.00	2080	13.25	\$ 27,560.00
ASSISTANT MANAGER						
BOOKKEEPER/RECEPTIONIST	2080	\$21.00	\$ 43,680.00	2080	20.00	\$ 41,600.00
RECREATION COORDINATOR	2080	\$16.45	\$ 34,216.00	2080	\$15.40	\$ 32,032.00
RECREATION COORDINATOR	1040	\$15.65	\$ 16,276.00			
POOL MANAGER	500		\$ 8,525.00			\$ 6,000.00
POOL STAFF			\$ 28,720.00			\$ 36,000.00
OFFICIALS			\$ -			\$ 1,000.00
COACHES/INSTRUCTORS			\$ 7,350.00			\$ 7,000.00
SUPERVISORS			\$ 1,000.00			\$ 800.00
REC. LEADER I			\$ 70,950.00			\$ 50,000.00
REC. LEADER II			\$ 21,415.00			\$ 40,000.00
MISC.			\$ -			\$ 5,000.00
<b>TOTALS</b>			<b>\$ 447,770.00</b>			<b>\$ 441,728.00</b>

# DURHAM RECREATION PARK DISTRICT

(S&W Worksheet 2 of 3)

## SALARIES & WAGES 2018-2019

EMPLOYEE BENEFITS	Worksheet Comps 2018-2019	Budget 2018-2019	Worksheet Estimates 2017/2018	Budget 2017-2018
WORKMANS COMP.	\$ 24,117.10	\$ 27,500.00	\$ -	\$ 19,100.00
SOCIAL SECURITY 6.2 %	\$ 27,761.74	\$ 28,500.00	\$ 27,387.14	\$ 28,000.00
MEDICARE 1.45%	\$ 6,492.67	\$ 6,750.00	\$ 6,405.06	\$ 6,500.00
UNEM. 2.6 % TO \$ 7000 PLUS SDI	\$ 8,463.14	\$ 9,000.00	\$ -	\$ 5,000.00
ETT .10 % TO \$ 7000	\$ 153.29	\$ 250.00	\$ -	\$ 200.00
EMPLOYEE BENEFITS	\$ 28,903.88	\$ 30,000.00	\$ -	\$ 30,000.00
<b>BENEFITS TOTAL</b>	<u>\$ 95,891.81</u>	<u>\$ 102,000.00</u>		<u>\$ 88,800.00</u>
<b>TOTAL</b>		<b>\$ 549,770.00</b>		<b>\$ 530,528.00</b>

# DURHAM RECREATION PARK DISTRICT

(S&W Worksheet 3 of 3)

## SALARIES & WAGES 2018-2019

### WORKSHEET COMPUTATIONS

			W.C.	
MAINTENANCE & POOL STAFF	\$	198,793.00	\$	18,944.97
	\$	43,680.00	\$	205.30
	\$	205,297.00	\$	5,235.07
\$		447,770.00	\$	24,385.34
				projected number for FY 17/18
		LOSS MODIFIER		86%
		TOTAL	\$	20,971.39

		UNEMPLOYMENT	
\$	153,286.00	\$	3,985.44

		SDI	
\$	447,770.00	\$	4,477.70

		ETT	
\$	153,286.00	\$	153.29

3212.65*12=38551.8	\$	38,551.80	
1118.17*12=13417.99	\$	(13,417.99)	EMPLOYEES PAY
	\$	25,133.81	
	\$	25,133.81	
EST. INCREASE ON 9-1-19		15%	
	\$	28,903.88	

# DURHAM RECREATION PARK DISTRICT

(S&W 1 of 1)

## SALARIES & WAGES 2018-2019

	2018-2019	2017-2018	2017-2018	2016-2017
	Budget	Budget	Current to Date*	Actual
511 Salaries	\$ 106,438.00	\$ 103,944.00	\$ 99,666.96	\$ 125,421.88
512 Hourly	\$ 332,982.00	\$ 337,784.00	\$ 264,917.19	\$ 242,629.80
513 Payroll Tax (District Cost)	\$ 44,500.00	\$ 39,700.00	\$ 34,664.96	\$ 34,737.16
514 CAPRI Workers Comp	\$ 25,000.00	\$ 19,100.00	\$ 20,073.00	\$ 9,934.00
515 Wages / Contracts	\$ 8,350.00	\$ 2,500.00	\$ 5,640.00	\$ 3,910.00
5181 Employee Health Insurance	\$ 30,000.00	\$ 30,000.00	\$ 25,461.32	\$ 26,673.68
<b>TOTALS</b>	<b>\$ 547,270.00</b>	<b>\$ 533,028.00</b>	<b>\$ 450,423.43</b>	<b>\$ 443,306.52</b>

\*Current to Date: June 30, 2018

# DURHAM RECREATION PARK DISTRICT

# DURHAM RECREATION PARK DISTRICT

(S&S 1 of 4)

## SERVICES & SUPPLIES 2018-2019

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	*May 1, 2018
529 WATER-MEM HALL	\$ 500.00	\$ 500.00	\$ 479.16	\$ 439.23	
5110 WATER JBAC	\$ 6,500.00	\$ 6,500.00	\$ 2,409.63	\$ -	JBAC & Pool on same meter
5120 WATER-POOL	\$ 16,000.00	\$ 17,000.00	\$ 13,773.25	\$ -	paid % of DID connection fees 17/18
5130 WATER-OFFICE	\$ 500.00	\$ 1,000.00	\$ 68.31	\$ -	
5140 WATER-IRR. LE/RAVEKES	\$ 4,000.00	\$ 4,000.00	\$ 1,052.81	\$ -	DUSD well
<b>WATER</b>	<b>\$ 27,500.00</b>	<b>\$ 29,000.00</b>	<b>\$ 17,783.16</b>	<b>\$ 439.23</b>	
520 TELE OTHER	\$ -	\$ -	\$ (27.05)	\$ -	
561 TELE-OFFICE	\$ 1,600.00	\$ 1,250.00	\$ 1,673.94	\$ 1,326.14	
5201 TELE M.H.	\$ -	\$ 400.00	\$ 188.04	\$ 386.65	Cancelled service
5202 TELE. PARK	\$ 650.00	\$ 500.00	\$ 720.48	\$ 430.82	Considering cancelling service
5203 TELE. POOL	\$ 650.00	\$ 500.00	\$ 1,027.32	\$ 613.09	
5204 TELE VERIZON	\$ 300.00	\$ 250.00	\$ 95.55	\$ 185.93	
5611 INTERNET PROVIDER	\$ 1,500.00	\$ 1,500.00	\$ 1,199.40	\$ 1,642.35	
5612 J.B. REC.CENTER-INTERNET			\$ -	\$ -	currently covered under 5611
5613 J.B. REC.CENTER-TELEPHONE	\$ 1,500.00	\$ 1,500.00	\$ 731.84	\$ -	
5614 J.B. REC.CENTER-ALARM	\$ 1,100.00	\$ 1,000.00	\$ 1,154.99	\$ -	
<b>PHONE / INTERNET</b>	<b>\$ 7,300.00</b>	<b>\$ 6,900.00</b>	<b>\$ 6,764.51</b>	<b>\$ 4,584.98</b>	
521 GAS UTI.-SHOP	\$ 600.00	\$ 600.00	\$ 238.88	\$ 511.43	
526 GAS-POOL	\$ 4,000.00	\$ 4,000.00	\$ 2,035.34	\$ 3,816.22	POOL SHUT DOWN EARLY 2017
531 GAS-JBAC	\$ 4,000.00	\$ 4,000.00	\$ 1,150.27	\$ -	JBAC/POOL/OFFICE SAME METER
5212 GAS-MH	\$ 2,000.00	\$ 1,800.00	\$ 1,562.87	\$ 1,595.71	
5231 GAS-SH	\$ 250.00	\$ 250.00	\$ 240.16	\$ 215.22	
5241A GAS-OFFICE	\$ 600.00	\$ -	\$ -	\$ -	JBAC/POOL/OFFICE SAME METER
<b>GAS</b>	<b>\$ 11,450.00</b>	<b>\$ 10,650.00</b>	<b>\$ 5,227.52</b>	<b>\$ 6,138.58</b>	

# DURHAM RECREATION PARK DISTRICT

(S&S 2 of 4)

## SERVICES & SUPPLIES 2018-2019

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	*May 1, 2018
522 ELEC.-CP-IRR.-MAIN PUMP	\$ 500.00	\$ 250.00	\$ 239.20	\$ 239.84	
523 ELE.-S/H	\$ 600.00	\$ 550.00	\$ 487.43	\$ 564.91	
524 ELEC.-COMM.-B/P	\$ 6,500.00	\$ 6,000.00	\$ 5,325.60	\$ 4,401.75	Ball field lights and irrigation pump
525 ELEC-POOL	\$ 18,000.00	\$ 18,000.00	\$ 12,953.15	\$ 16,062.79	JBAC/POOL/70&71/DUSD SAME METER
527 ELEC.-NELSON	\$ 750.00	\$ 750.00	\$ 609.11	\$ 578.86	
528 ELEC.-RAVEKES	\$ -	\$ 300.00	\$ 98.58	\$ 245.24	TIED IN TO JBAC
530 ELEC.-J.B. REC. CENTER	\$ 10,000.00	\$ 10,000.00	\$ 5,643.78	\$ -	JBAC/POOL/70&71/DUSD SAME METER
5210 ELEC. -UTI.-SHOP	\$ 800.00	\$ 600.00	\$ 620.15	\$ 595.56	
5211 ELEC.-COMM. SIGN	\$ 300.00	\$ 300.00	\$ 222.40	\$ 90.24	
5213 ELEC.-MEM HALL-ELEC.	\$ 6,000.00	\$ 4,500.00	\$ 5,751.19	\$ 4,248.17	
5214 ELEC.-MIDWAY-ELEC.	\$ 175.00	\$ 175.00	\$ 124.27	\$ 122.82	
5215 ELEC.-PORTABLEs-MTGS-STORAGE ELEC.	\$ 500.00	\$ 1,500.00	\$ 1,185.57	\$ 2,515.58	JBAC/POOL/70&71/DUSD SAME METER
5216 ELEC.-ROOM 71	\$ -	\$ 500.00	\$ 62.87	\$ 452.92	
5241 ELEC.-OFFICE	\$ 1,600.00	\$ 1,500.00	\$ 1,493.97	\$ 1,476.97	
5242 ELEC.-P/L-LIGHTING	\$ 200.00	\$ 150.00	\$ 143.43	\$ 142.24	
<b>ELECTRICITY</b>	<b>\$ 45,925.00</b>	<b>\$ 45,075.00</b>	<b>\$ 34,960.70</b>	<b>\$ 31,737.89</b>	
	<b>2018-2019</b>	<b>2017-2018</b>	<b>2017-2018</b>	<b>2016-2017</b>	
<b>(Water/Phone/Gas/Electric)</b>	<b>Budget</b>	<b>Budget</b>	<b>Current to Date*</b>	<b>Actual</b>	<b>*May 1, 2018</b>
<b>TOTAL UTILITIES</b>	<b>\$ 92,175.00</b>	<b>\$ 91,625.00</b>	<b>\$ 64,735.89</b>	<b>\$ 42,900.68</b>	
	<b>2018-2019</b>	<b>2017-2018</b>	<b>2017-2018</b>	<b>2016-2017</b>	
	<b>Budget</b>	<b>Budget</b>	<b>Current to Date*</b>	<b>Actual</b>	<b>*April 1, 2018</b>
531 POOL CHLORINE & BRIQUETTES	\$ 10,000.00	\$ 8,000.00	\$ 8,157.15	\$ 7,721.26	
532 POOL MURIATIC ACID	\$ 1,000.00	\$ 1,000.00	\$ 895.75	\$ 573.51	
533 POOL D.E.	\$ 2,000.00	\$ 1,000.00	\$ 1,012.23	\$ 1,247.03	
534 POOL MISC. CHEMICALS	\$ 1,000.00	\$ 1,000.00	\$ 189.37	\$ 36.26	
<b>POOL CHEMICALS</b>	<b>\$ 14,000.00</b>	<b>\$ 11,000.00</b>	<b>\$ 10,254.50</b>	<b>\$ 9,578.06</b>	

# DURHAM RECREATION PARK DISTRICT

(S&S 3 of 4)

## SERVICES & SUPPLIES 2018-2019

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	*May 1, 2018
540 JANITORIAL-J.B. CENTER & PORTABLE	\$ 2,000.00	\$ 1,000.00	\$ 1,410.58	\$ -	
541 JANITORIAL-POOL	\$ 1,000.00	\$ 1,000.00	\$ 770.81	\$ 681.19	
542 JANITORIAL-PARK	\$ 2,500.00	\$ 2,500.00	\$ 2,174.59	\$ 2,188.78	
543 JANITORIAL-M.H.	\$ 1,500.00	\$ 1,500.00	\$ 1,100.74	\$ 1,152.28	
5433 JANITORIAL-OFFICE	\$ 1,000.00	\$ 750.00	\$ 890.20	\$ 562.31	
<b>JANITORIAL SUPPLIES</b>	<b>\$ 8,000.00</b>	<b>\$ 6,750.00</b>	<b>\$ 6,346.92</b>	<b>\$ 4,584.56</b>	
544 PROGRAM SUPPLIES	\$ 10,250.00	\$ 10,062.00	\$ 8,930.26	\$ 10,842.87	
5441 CUBBIE, KINDER, ASP SUPPLIES	\$ 10,000.00	\$ 12,000.00	\$ 6,760.07	\$ 4,950.76	
5442 POOL PROGRAM SUPPLIES	\$ 4,000.00	\$ 5,000.00	\$ 985.91	\$ 498.54	
545 PROG SPLY-DIST SPON PROG.	\$ 3,000.00	\$ 2,000.00	\$ 2,243.38	\$ 2,936.41	
5454 POOL SNACK BAR SUPPLIES	\$ 1,250.00	\$ 1,400.00	\$ 1,127.87	\$ 868.11	
<b>PROGRAM SUPPLIES</b>	<b>\$ 28,500.00</b>	<b>\$ 30,462.00</b>	<b>\$ 20,047.49</b>	<b>\$ 20,096.69</b>	
551 MAINT-POOL	\$ 20,000.00	\$ 30,000.00	\$ 24,737.06	\$ 5,544.97	pool heater sp' 18.
552 MAINT-PARK	\$ 30,000.00	\$ 30,000.00	\$ 27,515.97	\$ 20,003.77	
555 MAINT & REPAIR EQUIP	\$ 12,500.00	\$ 11,500.00	\$ 9,805.10	\$ 10,012.45	
557 MAINT-M.H.	\$ 6,000.00	\$ 5,000.00	\$ 6,354.39	\$ 3,817.58	
558 MAINT-DIST. OFFICE	\$ 2,600.00	\$ 2,000.00	\$ 2,313.50	\$ 1,816.51	
560 MAINT.-J.B. CENTER	\$ 3,000.00	\$ 2,000.00	\$ 2,654.74	\$ -	
5551 HAND TOOLS	\$ 3,500.00	\$ 2,500.00	\$ 1,329.60	\$ 2,010.74	
<b>MAINTENTANCE</b>	<b>\$ 77,600.00</b>	<b>\$ 83,000.00</b>	<b>\$ 74,710.36</b>	<b>\$ 43,206.02</b>	
554 GARBAGE SERV-COMM PARK	\$ 2,750.00	\$ 2,500.00	\$ 2,449.31	\$ 2,215.18	
5542 GARBAGE SERV-POOL	\$ 1,200.00	\$ 1,200.00	\$ 1,044.99	\$ 945.12	
5543 GARBAGE SERV-M.H. & MISC	\$ 1,200.00	\$ 1,000.00	\$ 230.42	\$ 20.00	
<b>GARBAGE</b>	<b>\$ 5,150.00</b>	<b>\$ 4,700.00</b>	<b>\$ 3,724.72</b>	<b>\$ 3,180.30</b>	



# DURHAM RECREATION PARK DISTRICT

(S&S 4 of 4)

## SERVICES & SUPPLIES 2018-2019

	2018-2019	2017-2018	2017-2018	2016-2017	NOTES
	Budget	Budget	Current to Date*	Actual	*May 1, 2018
556 PETRO-GAS	\$ 7,500.00	\$ 6,000.00	\$ 5,822.12	\$ 4,636.66	Anticiapted increases due to CA Gas Tax
5561 PETRO-DIESEL	\$ 4,000.00	\$ 3,000.00	\$ 2,035.89	\$ 1,397.86	Anticiapted increases due to CA Gas Tax
<b>FUEL</b>	<b>\$ 11,500.00</b>	<b>\$ 9,000.00</b>	<b>\$ 7,858.01</b>	<b>\$ 6,034.52</b>	
546 STAFF UNIFORMS	\$ 1,750.00	\$ 1,750.00	\$ 1,193.83	\$ 1,341.16	
547 PARADE & PICNIC	\$ 3,500.00	\$ 3,000.00	\$ 2,296.02	\$ 4,579.42	
548 REVERSIBLE JERSEYS	\$ 1,200.00	\$ 1,000.00	\$ 549.12	\$ 550.40	
549 CHILI COOK-OFF SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ 106.72	\$ -	
553 CAPRI-INS.	\$ 30,000.00	\$ 22,000.00	\$ 18,246.00	\$ 16,895.00	JBAC + New flooring at MH + 10-15% Increase (CAPRI)
559 MEMORIAL HALL REPAIRS	\$ 7,500.00	\$ 15,000.00	\$ 215,302.83	\$ 5,735.60	FLOODING INCIDENT 10/17
562 OFFICE SUPPLIES	\$ 6,500.00	\$ 7,500.00	\$ 6,534.55	\$ 5,851.68	
563 OFFICE EQUIP.	\$ 5,000.00	\$ 5,000.00	\$ 1,563.64	\$ 451.38	
565 PETTY CASH	\$ 500.00	\$ 500.00	\$ -	\$ -	
566 AUDIT EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ 5,900.00	\$ -	2 year audit
567 LEGAL SERVICES	\$ 2,500.00	\$ 5,000.00	\$ 360.00	\$ -	reduction, moved to contingencies
569 SEMINARS & TRAINING	\$ 3,000.00	\$ 3,000.00	\$ 564.00	\$ 527.54	
571 LAFCO EXPENSE	\$ 750.00	\$ 650.00	\$ 421.69	\$ 616.04	
572 CONTRACTED SERVICES	\$ -	\$ 25,000.00	\$ 21,244.50	\$ -	Pool heater installation
5621 MERCHANT FEES	\$ 6,500.00	\$ 4,500.00	\$ 6,692.93		
5622 PLAQUES-APPRECIATION ITEMS	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	
5666 ELECTION EXPENSE	\$ 7,000.00	\$ 3,500.00	\$ -	\$ 379.04	DRPD elections
5677 LIVE SCAN	\$ 1,000.00	\$ 2,000.00	\$ 688.00	\$ 815.00	
5688 CONSULTANT	\$ -	\$ 5,000.00	\$ -	\$ -	moved to contingencies
562A ADVERTISING COSTS	\$ 2,500.00	\$ 3,000.00	\$ 2,537.29	\$ -	
<b>MISC.</b>	<b>\$ 86,200.00</b>	<b>\$ 114,400.00</b>	<b>\$ 284,201.12</b>	<b>\$ 37,742.26</b>	
<b>EXPENDITURES</b>	<b>\$ 323,125.00</b>	<b>\$ 350,937.00</b>	<b>\$ 471,879.01</b>	<b>\$ 167,323.09</b>	

# DURHAM RECREATION PARK DISTRICT

## CAPITAL EXPENSE ACCOUNT

### CAPITAL IMPROVEMENTS / REPLACEMENTS

VEHICLES / EQUIPMENT	\$	50,000.00
TECHNOLOGY UPDATES	\$	27,000.00
FACILITY IMPROVEMENTS	\$	27,000.00

ALETE NELSON PLAYGROUND FUND-DONATIONS\* \$ 3,000.00

ALETTE NELSON PLAYGROUND FUND-DRPD \$ 20,000.00

### PLAYGROUND FUND

**\*\*TOTAL CAPITAL EXPENSE FUND:** \$ 127,000.00

#### General Principle of Capitalization:

The IRS indicates what constitutes a real property capital improvement as follows:

1. Fixing a defect or design flaw
2. Creating an addition, physical enlargement or expansion
3. Creating an increase in capacity, productivity or efficiency
4. Rebuilding property after the end of its economic useful life
5. Replacing a major component or structural part of the property
6. Adapting property to a new or different use

It is the goal of the District to commit the listed dollar amounts towards improvements in these described areas

\*Donations in the amount of \$3000 have been received towards this playground project.

\*\*Amount of \$127,000 is listed as a requested expenditure on the Consolidated Expenditure sheet

# DURHAM RECREATION PARK DISTRICT

# DURHAM RECREATION PARK DISTRICT

## PARK FACILITY FEES-FUND F-2532

<u>REVENUE STATUS</u>	2018-2019	
FUND BALANCE AVAILABLE	\$ 17,250.00	Current Balance in Fund F-2532
FUND F-2532 (PARK FEES)	\$ 45,000.00	Anticipated Revenue
TRANSFER OF FUNDS FROM 2530		
INTEREST	\$ 1,000.00	Anticipated Revenue
<b>TOTAL</b>	<b>\$ 63,250.00</b>	
 <u>APPROPRIATIONS</u>		
REC. CENTER/ GYM	\$ -	Completed in Fall 2017
PARK	\$ 63,250.00	Land Acquisition
<b>TOTAL</b>	<b>\$ 63,250.00</b>	
 <u>BALANCE</u>	 <b>\$ -</b>	

### **Park Facility Fee Summary**

The Park Facility Fee is one method of financing the acquisition and development of new parklands and capital improvements. California Government Code allows for the imposition of fees for the development of public improvements to meet community needs. Current fee of \$2.35/sq ft applies to new residential development of 500 square feet or greater within District boundaries. Fees collected are to be deposited in a separate fee fund. Fees collected are to be appropriated and used only for acquisition and development.

The Board of Directors of DRPD may appropriate funds in the following manner:

1. A manner consistent with the Master of Plan of the Durham Recreation and Park District
3. For the acquisition and development of community park facilities of benefit to all residents within the boundaries of the District

The Butte County Board of Supervisors, after four years, and then each year thereafter, may appropriate fees in the following manner:

1. Order appropriation of all or any part of unappropriated fees
2. Identify the use of unappropriated fees
3. Order refund of all or any part of unappropriated fees

# DURHAM RECREATION PARK DISTRICT

## BALANCE SHEET

<b>PROJECTED EXPENSES</b>	<b>2018-2019</b>
SALARIES AND EMPLOYEE BENEFITS	\$ 549,770.00
SERVICES AND SUPPLIES	\$ 323,125.00
CAPITAL IMPROVEMENTS (564)	\$ 127,000.00
APPROPRIATION FOR CONTINGENCIES	\$ 105,000.00
RESERVES	\$ -
<i>FAIR MARKET VALUE ADJUSTMENT</i>	
<b>TOTAL</b>	<b>\$ 1,104,895.00</b>

  

<b>PROJECTED REVENUES</b>	<b>2018-2019</b>
FUND BALANCE AVAILABLE (July 1)	\$ 372,000.00
TOTAL TAXES	\$ 464,500.00
PROGRAMS / RENTALS / MISC INCOME	\$ 268,395.00
<b>TOTAL</b>	<b>\$ 1,104,895.00</b>

  

<b>BALANCE</b>	<b>\$0.00</b>
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