

Calwa Recreation and Park District
Pre-liminary Budget
FY 2022-2023

4545 E. Church Ave
Fresno CA 93725

Prepared by District Administrator

BOARD OF DIRECTORS

Chair-Esmeralda Zamora

Vice Chair-Raul Guerra

Board Member-Mary Rosales

Board Member-Laura Garcia

Board Member-Joseph Perez

DISTRICT ADMINISTRATOR/BOARD SECRETARY

Adam J. Ramos

Full-Time Employees

Erica Linares- Office Manager

Daniel Turrubiatez- Maintenance Supervisor

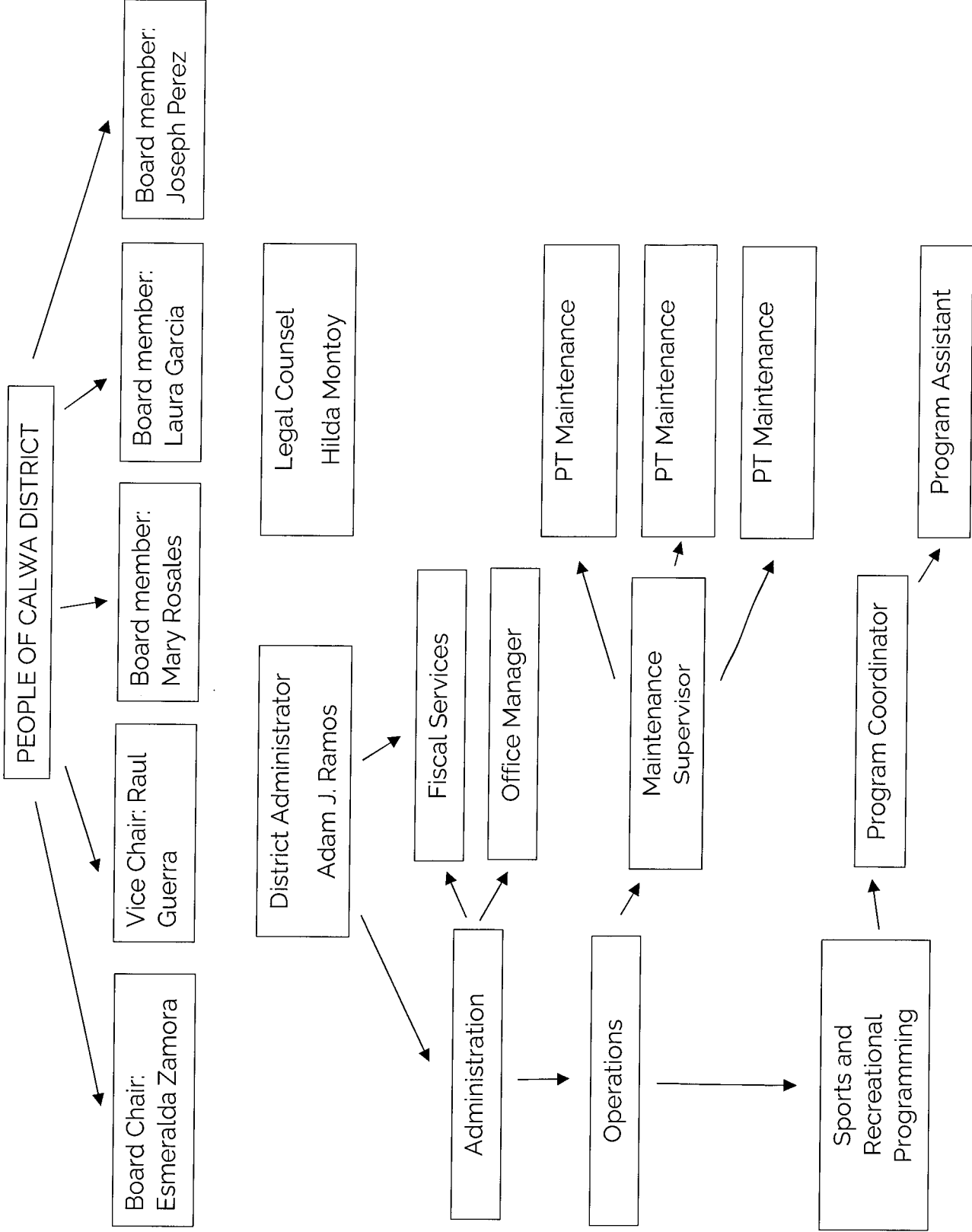
Part-Time Employees

Ulysses S. Grant III- Maintenance

Armando Gutierrez- Maintenance

Juana Torres- Programs and Events Coordinator

Jaret Vera- Maintenance



Calwa Recreation and Park District FY 21/22
 FINAL CBPD BUDGET FY 21/22

	21-Jul	21-Aug	21-Sep	21-Oct	21-Nov	21-Dec	22-Jan	22-Feb	22-Mar	22-Apr	22-May	22-Jun	YTD Totals	Use %
Employee Cost														
A Employee Salaries	\$ 16,500.00	\$ 16,000.00	\$ 17,000.00	\$ 19,000.00	\$ 17,500.00	\$ 15,500.00	\$ 16,150.00	\$ 16,500.00	\$ 15,500.00	\$ 20,000.00	\$ 17,000.00	\$ 19,000.00	\$ 203,650.00	0.76
B Payroll Taxes	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 1,900.00	\$ 2,100.00	\$ 2,100.00	\$ 1,950.00	\$ 1,900.00	\$ 1,900.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 23,450.00	72%
C Payroll Fees	\$ 1,154.31	\$ 1,884.68	\$ 1,207.94	\$ 1,013.33	\$ 1,195.75	\$ 1,187.16	\$ 1,813.62	\$ 1,647.61	\$ 2,085.76	\$ 1,324.94	\$ 1,165.61	\$ 1,200.00	\$ 16,880.71	118%
D Director Stipends	\$ 234.43	\$ 158.52	\$ 156.96	\$ 234.24	\$ 232.68	\$ 237.78	\$ 215.08	\$ 161.66	\$ 166.5	\$ 166.35	\$ 154.85	\$ 165.00	\$ 2,282.05	52%
E Workers Compensation	\$ 963.03	\$ 0	\$ 0	\$ 704.39	\$ 0	\$ 0	\$ 1,302.21	\$ 0	\$ 0	\$ 632.21	\$ 0	\$ 300.00	\$ 3,901.84	100%
F HR Miscellaneous	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 125.00	\$ 100.00	\$ 100.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 100.00	\$ 1,300.00	60%
Total:	\$ 36,168.97	\$ 19,760.00	\$ 19,760.00	\$ 21,660.00	\$ 20,360.00	\$ 18,885.00	\$ 18,860.00	\$ 19,060.00	\$ 18,685.00	\$ 22,785.00	\$ 18,785.00	\$ 21,760.00	\$ 255,328.97	
ACT:	\$ 29,929.98	\$ 19,117.65	\$ 11,669.44	\$ 12,954.09	\$ 13,816.47	\$ 13,881.03	\$ 16,677.05	\$ 13,906.99	\$ 20,999.74	\$ 15,096.24	\$ 14,052.61	\$ 13,470.34	\$ 195,481.63	
Use %	96%	103%	59%	60%	68%	73%	88%	73%	112%	66%	75%	62%	\$ 195,481.63	77%
Expenses														
Audit	\$ 7,930.00	\$ 0	\$ 8,000.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 715	\$ 725	\$ 25.00	\$ 25.00	\$ 25.00	\$ 8,200	220%
Bank Fees	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 175.70	0%
Cleaning Supplies	\$ 1,000.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 450.00	\$ 350.00	\$ 350.00	\$ 400.00	\$ 700.00	\$ 400.00	\$ 600.00	\$ 400.00	\$ 5,850.00	60%
District Counsel	\$ 654.62	\$ 0	\$ 428.88	\$ 0	\$ 457.92	\$ 378.96	\$ 0	\$ 482.06	\$ 0	\$ 975.3	\$ 0	\$ 131.58	\$ 3,607.32	70%
District Board Elections	\$ 795	\$ 945	\$ 780	\$ 0	\$ 705	\$ 1,665	\$ 240	\$ 0	\$ 285	\$ 705	\$ 1,155	\$ 650	\$ 10,200.00	70%
Electricity	\$ 2,900.00	\$ 2,500.00	\$ 3,000.00	\$ 2,600.00	\$ 2,600.00	\$ 2,750.00	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00	\$ 3,200.00	\$ 2,750.00	\$ 2,700.00	\$ 33,000.00	65%
Electrical Field Lighting Loan	\$ 1,463.07	\$ 0	\$ 815.77	\$ 0	\$ 1,389.97	\$ 1,305.82	\$ 1,795.87	\$ 1,558.19	\$ 1,388.91	\$ 1,526.78	\$ 1,463.62	\$ 1,526.78	\$ 21,512.78	100%
Equipment Fuel	\$ 580.00	\$ 580.00	\$ 580.00	\$ 590.00	\$ 590.00	\$ 580.00	\$ 500.00	\$ 590.00	\$ 590.00	\$ 580.00	\$ 580.00	\$ 580.00	\$ 5,102.00	125%
Event Costs	\$ 300.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 600.00	\$ 285.41	\$ 0	\$ 166.71	\$ 200.00	\$ 0	\$ 351.7	\$ 125	\$ 1,776.14	170
Fresno Co. Service Fees	\$ 14.98	\$ 140.73	\$ 72.75	\$ 808.25	\$ 502.72	\$ 564.75	\$ 58.47	\$ 189	\$ 943.89	\$ 2,245.16	\$ 216.7	\$ 300	\$ 16,934.4	
Liability Insurance	\$ 13,991.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,991.00	95.99
Internet	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 13,990.51	139%
Landline Phone	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 1,875.5	114%
Mobile Phone	\$ 206	\$ 215.34	\$ 195.57	\$ 215.57	\$ 194.4	\$ 224.04	\$ 224.04	\$ 225.41	\$ 0	\$ 472.87	\$ 185	\$ 185	\$ 2,270.00	114%
Memberships	\$ 122.07	\$ 123.84	\$ 123.84	\$ 123.72	\$ 247.24	\$ 0	\$ 123.62	\$ 123.52	\$ 123.54	\$ 123.54	\$ 123.5	\$ 123.5	\$ 1,475.00	100.50%
Mileage	\$ 14.07	\$ 14.07	\$ 14.07	\$ 0	\$ 1,000.00	\$ 1,554.07	\$ 14.07	\$ 600	\$ 360.00	\$ 360.00	\$ 360.00	\$ 51,900.00	\$ 51,900.00	118%
Office Equipment (printer lease/service)	\$ 180.00	\$ 160.00	\$ 160.00	\$ 180.00	\$ 160.00	\$ 160.00	\$ 180.00	\$ 180.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 2,000.00	113%
Office Supplies	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 1,680.00	87%
Professional Development	\$ 600.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 1,000.00	0%
Recreation Programs	\$ 431.46	\$ 329.68	\$ 813.81	\$ 47.33	\$ 471.42	\$ 0	\$ 155.76	\$ 0	\$ 0	\$ 14.03	\$ 132	\$ 307.92	\$ 5,000.00	113%
Repairs & Maintenance	\$ 3,750.00	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	\$ 3,500.00	\$ 3,250.00	\$ 45,000.00	60%
Security	\$ 1,029.84	\$ 1,326.64	\$ 500.00	\$ 1,443.04	\$ 3,685.98	\$ 1,755.58	\$ 2,634.03	\$ 1,955.15	\$ 2,968.92	\$ 2,271.88	\$ 3,130.19	\$ 2,500	\$ 26,812	47%
Security Monitoring System (Ameriguard)	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 1,000.00	47%
Technology Services	\$ 103.98	\$ 0	\$ 51.99	\$ 51.99	\$ 51.99	\$ 51.99	\$ 51.99	\$ 207.9	\$ 51.99	\$ 51.99	\$ 51.99	\$ 51.99	\$ 625.00	12.4%
Trash Disposal	\$ 104.98	\$ 104.98	\$ 104.98	\$ 117.97	\$ 146.11	\$ 345.24	\$ 143.95	\$ 87.99	\$ 155.23	\$ 117.97	\$ 117.97	\$ 118	\$ 2,055.00	81%
Vehicle Leasing/Financing	\$ 309.94	\$ 258.26	\$ 258.26	\$ 259.26	\$ 258.26	\$ 262.13	\$ 258.26	\$ 455.86	\$ 258.26	\$ 258.26	\$ 258.26	\$ 259	\$ 3,150.00	106%
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3354.01	

PRELIMINARY CRPD, BUDGET FY 22/23

Employee Cost	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	YTD Totals
Employee Salaries	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 210,000.00
Payroll Taxes	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 1,833.00	\$ 21,996.00
Payroll Fees	\$ 200.00	\$ 200.00	\$ 185.00	\$ 225.00	\$ 200.00	\$ 180.00	\$ 160.00	\$ 180.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 2,275.00
Director Stipends	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 7,500.00
Workers Compensation	\$ 22,954.97												\$ 22,954.97
HR Services	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,200.00
Employee Health Insurance Silver PPO	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 19,498.80	\$ 233,976.00
Total:	\$ 45,537.77	\$ 22,082.80	\$ 22,057.80	\$ 22,407.80	\$ 22,082.80	\$ 22,565.80	\$ 22,042.80	\$ 22,082.80	\$ 22,542.80	\$ 22,042.80	\$ 22,042.80	\$ 22,042.80	\$ 265,025.97
Expenses	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	
Audit				\$ 9,000.00									\$ 9,000.00
Cleaning Supplies	\$ 700.00	\$ 250.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ 400.00	\$ 250.00	\$ 250.00	\$ 600.00	\$ 300.00	\$ 600.00	\$ 350.00	\$ 5,000.00
District Counsel	\$ 800.00	\$ 800.00	\$ 900.00	\$ 900.00	\$ 800.00	\$ 800.00	\$ 900.00	\$ 800.00	\$ 800.00	\$ 1,000.00	\$ 900.00	\$ 800.00	\$ 8,600.00
District Board Elections			\$ 500.00										\$ 500.00
Electricity	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 2,800.00	\$ 2,700.00	\$ 30,000.00
Electrical Field Lighting Loan	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 21,514.92
Equipment Fuel	\$ 125.00	\$ 125.00	\$ 125.00	\$ 175.00	\$ 200.00	\$ 200.00	\$ 175.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 1,700.00
Event Costs	\$ 200.00	\$ 800.00	\$ 200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 100.00	\$ 250.00	\$ 100.00	\$ 800.00	\$ 100.00	\$ 250.00	\$ 5,000.00
Fresno Co. Service Fees													\$ -
Liability Insurance	\$ 16,970.04												\$ 16,970.04
Internet	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 2,220.00
Landline Phone	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 2,220.00
Mobile Phone	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 1,560.00
Memberships													\$ 1,560.00
Mealage	\$ 200.00												\$ 200.00
Office Equipment (printer lease/services)	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Office Supplies	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 1,680.00
Professional Development			\$ 1,000.00										\$ 1,000.00
Recreation Programs	\$ 400.00	\$ 300.00	\$ 300.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 250.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 350.00	\$ 4,000.00
Repairs & Maintenance	\$ 3,750.00	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,250.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,000.00	\$ 42,000.00
Security			\$ 500.00										\$ 500.00
Security Monitoring System (AmeriGuard)	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 695.00
Technology Services	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 2,055.00
Traffic Disposal	\$ 300.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 300.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 3,380.00
Water	\$ 4,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,000.00	\$ 4,500.00	\$ 1,500.00	\$ 900.00	\$ 500.00	\$ 700.00	\$ 800.00	\$ 4,000.00	\$ 3,500.00	\$ 37,000.00
Swimming Pool Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 3,000.00								\$ 1,000.00	\$ 1,500.00	\$ 7,500.00

CALWA RECREATION AND PARK DISTRICT

Calwa Recreation and Park District Mission Statement:

To provide and maintain recreation facilities, programs, and community enrichment activities that offer opportunities to promote social, physical and mental well-being for residents of the District and the greater community.

Calwa Recreation and Park District is committed to improving the quality of life for the community by providing a safe, clean, accessible park and community center. We pride ourselves on offering exclusive recreation programming, recreational activities that reflect current recreational trends, large scale community outreach events, and forming long standing partnerships with local organizations who share the same mission and values of that of the District.

CRPD provides a wide variety of programming throughout the year impacting the community in numerous ways, the following are the programs currently being offered:

AFTER SCHOOL PROGRAM: provides after school services that keep children and teens engaged with school work while away from school.

Programming occurs Monday-Friday from 3:00PM to 5:00pm. Program is lead by our Program Coordinator and any volunteers who wish to assist. After school program includes arts and crafts, homework assistance, outside games and sports, tutoring, mentoring, and community service projects. This program has seen an increase in use from our community averaging 8 students per day. Goals for the program moving forward are to hire an assistant to help expand and bring in more children, while also offering curriculum for drop-in students and students who complete their schoolwork and are seeking additional learning opportunities.

SPORTS AND RECREATION PROGRAMMING:

District programming currently includes Youth Sports Camps of various sports and our Toddler Soccer Program. The district offers sports camps during several times of the year and typically see enrollment of 15-25 participants. The Toddler Soccer Program has been offered for several months on a consistent basis and is District program that will be a foundation of programming for our youth. The goal of our programming is teach teamwork, sportsmanship, fundamentals of a sport, completing tasks and reaching goals, and promoting healthy safe activity.

Boxing: District is in partnership with Calwa Boxing Club and extends our facility to this club to recruit, train, and

help our communities youth learn the sport of boxing in a controlled and safe environment. That program is from 6:00pm-8:30pm and is offered to kids, teens, and adults for ages 6 and above. Students are required to pay a monthly fee, but Calwa Boxing Club does provide discounts and scholarships to members of the Calwa community.

Karate: District is in partnership with IKK-DO and they offer a paid service program that centers around the several variations of karate. They currently average 15-25 students and hold tournaments here in the rec center.

Zumba: District is in partnership with two Zumba instructors who lead a large class of adults that center on the dance exercise of Zumba. Here students can dance to music while exercising in a fast-paced environment. These classes are offered Monday-Friday from 10:00am-11:00am, 6:30pm-7:30pm and 7:30pm-8:30pm. Each instructor averages 15-25 students and holds dance events inside and outside of the rec center.

Southeast Youth Soccer League: District is in a partnership with SEYSL as of December of 2021. This partnership has proven beneficial for both the league and the park by bringing hundreds of players and their families to the park daily for practices and games. League uses District soccer fields on Monday-Saturday and attracts other members of the community to engage and register their children within their leagues. This

is also a paid registration service that SEYSL implements but does offer special rates for Calwa residents.

New programs are currently in development but with the limited staff the process is slowed, if new staff approval is approved then more programming can be offered in variations. District is aware that we need to begin to offer programming to various populations and the elderly is up for new programming.

District is committed to continuous improvement in all aspects of the District. With recreational trends evolving the need for fresh ideas and programming is important. Developing the programs for the needs of the community is vital to creating a park and programming that suites our community and invites others from throughout Fresno and neighboring towns/cities to participate in our programs.

COMMUNITY ENGAGEMENT/EVENTS:

District facilitates community wide collaborative for various reasons. The District wants to provide events that will create long lasting memories of Calwa Park. The outreach we perform, along with partnered organizations, aims to assist our community with resources that can help increase quality of life and other resources during hardships. District has partnered with several non-profit organizations to provide health screenings, COVID testing and vaccinations, Back to School Backpack

Giveaways, Turkey Giveaways, Christmas Gift Giveaways, Halloween Trunk or Treat, Spring Easter Festival, Sherriff Foundation Community Party, Showdown for Hope, and Movie In the Park events. District events are always a success and average over 1,000 people crossing through our gates.

PROJECTS:

District saw several projects completed during the FY 21/22. We saw our north park entrance upgraded with woodchips, new signage for our tobacco and drug policy, a rejuvenated hall fresh with paint and baseboards to name a few. The main upgrades we also encountered were with the repair and upgrade of our restrooms located south of the hall. District replaced all field lighting with energy efficient LED fixtures increasing the illumination and decreasing costs to the District.

For FY 22/23 Projects currently in design and potential construction are our Kaiser Permanente Swimming Complex, Prop 68 plans, Walking Loop, and Urban Soccer Complex.

Potential FY 22/23 Future projects will include the repair and upgrade to the basketball court and addition of new lighting in Field 1.

DISTRICT REVENUE SOURCES

PREVIOUS FY CARRYOVER. Funds held in District Bank Accounts, excluding outstanding liabilities. (Uncashed checks, bills received prior to June 30th but unpaid, etc..).

PROPERTY TAXES: property taxes paid by Calwa Recreation and Park District property owners which is collected by the Fresno County Auditor-Controller/Treasure-Tax Collector through assessments based on property values. Large deposits are made in December and April of FY.

*50% of the funds expected in the fiscal year are deposited into the District's Account in December and January of each year. The account is administered by the Fresno County Auditor-Controller/Treasure-Tax Collector Office. 45% is deposited in April and the remaining 5% in June.

* Additional funds from 'unsecured property taxes' are deposited in February of each but can't be used for budgeting purposes because they fluctuate erratically from year to year and inconsistent.

RDA TAX INCREMENT: these are funds that formerly would have been distributed to Redevelopment Agencies as a tax increment are deposited into a Redevelopment Trust Fund and used to pay obligations listed on the Redevelopment Obligations (EOPS/ROPS). Any remaining funds in the trust fund, plus any unencumbered redevelopment cash and funds from asset sales, are distributed to the local agencies such

as the Calwa Recreation and Park District. These 'pass-through' funds are deposited into the Districts accounts by the County and deposited in January and June.

*The District also receives additional 'ABX1 26' funds which are generated using a formula related to the former Redevelopment Agency's debt. Those funds are deposited in February but also can not be used for budgeting purposes because of inconsistent deposits.

EVENT REVENUE: funds collected from special events and park use fees such as: Showdown for Hope, Bizarre Art Festival, any miscellaneous events that require park use contracts and space. Typical charges for non-profits are \$500/day while regular organizations are \$1,000/day for whole park use.

HALL RENTAL REVENUE: monies paid to lease the Community Center Main Hall (excluding deposit fees). Current fees are \$75/hour. A \$200 deposit is required but refunded after completion of party and no damages observed.

PICNIC RENTAL REVENUE: funds collected to reserve a picnic shelter in the park. Renters pay \$35/picnic area for the day use and an additional \$20 for electrical. A \$25 bounce house fee will also be applied if one present.

FIELD RENTAL REVENUE: funds collected to reserve any of the athletic fields in Calwa Park. The public may rent out any of the 3 full size soccer fields, the grassy area south of the hall

center, or basketball court. Rates vary depending on organization.

ZUMBA REVENUE: rent payments made by instructors are \$10/day per class.

RENT PAYMENTS/VENDORS: revenue collected from holders of long-term leases on certain areas of Calwa Park. These include boxing, concession stand, karate, recycling center, and Zumba.

Concession Stand: \$600/month

Recycling Center: \$600/month

Boxing: \$180/month

Zumba: stated above in Zumba Revenue ranges \$150-\$350/month

Karate: \$180/month

DONATIONS: District solicits donations for park events that center around community outreach and partner with non-profits and large local businesses for donations. Donations are applied to community outreach events, special programs within Calwa Park, or park project upgrades/development.

DIRECTOR STIPEND FORFEITURE: Board of Directors are compensated \$100/meeting. Board of Directors have the option of opting out of receiving payment from the District for their service, and have the choice to donate those funds back to the District. Restrictions on this option is the Board Member may not request to have funds applied to certain expenses.

DISTRICT CURRENT REVENUES

Total in REV, PR, and County Accounts:
\$740,428.94.

Unrestricted Funds/Total Available Funds: **\$646,657.45**

Restricted Funds: **\$93,771.49** (Pool Reserve)

ARPA GRANT

Through Fresno County District was able to procure ARPA Grant or Federal American Rescue Funds funding to complete the Pool Project. This funding requires due diligence in reporting for the district and payouts are based off the work completed and invoices produced. The amount rewarded for the District was \$275,000.00 with donations for the pool currently totaling \$93,771.49 bringing the final budget for the pool to \$368,771.49.

STATE OF CA GRANT

Through the State of CA, District applied for a Parks Grant and was awarded an amount of \$179,206.00. These funds have not been deposited into Districts accounts, waiting on final approval before disbursement. These funds will be restricted for use of the soccer futsal complex.

DISTRICT PERSONNEL EXPENSES:

includes employee salaries, payroll taxes, payroll fees, director stipends, workers compensation, HR miscellaneous.

POSITION BACKGROUND INFORMATION:

District Administrator (FT): \$44,265.60*

Office Manager (FT): \$36,179.00

Maintenance Supervisor (FT):
\$36,179.00
Maintenance Staff (PT): \$16,800.00
Maintenance Staff (PT): \$14,079.00
Maintenance Staff (PT): \$14,079.00
Recreation Program Coordinator (PT):
\$23,400.00
Average Expense Per Pay Period:
\$8,783.00 Bi-weekly Average
\$17,567.00 Monthly Average

PERSONELL EXPENSES BACKGROUND INFORMATION:

District Payroll Taxes: are the portion of Federal and State taxes that are the responsibility of the District.

Payroll Fees: calculated by the Districts payroll processing contractor ADP, and are based on the number of pay periods and checks processed as well as preparations on tax documents. Tax documents being Employers Quarterly Federal Tax Return, California Quarterly Contribution Return and Report of Wages.

Director Stipends: as a board director or board member, District policy states that acting members of the Board of Directors are compensated \$100/meeting.

Workers Compensation: required by provider, the Special District Risk Management Authority (SDRMA). Funds allocated in the 2022/2023 FY are reserved for the Districts payment

of the anticipated premium. These figures increase or decrease due to initial invoices being estimates, based off of payroll periods and the Experience Modification Factor (EMF). This number is based off of the amount of workers compensation claims the district makes to SDRMA. EMF adjusts as Districts claims decrease/increase.

HR Miscellaneous: District applies its background checks fees, audits, or information.

Health Insurance: District will assume that all full time staff will take on health insurance offered by District, introduced in preliminary budget, may not stay in final budget FY 22-23.

DISTRICT OPERATIONS EXPENSES:

Audit: Yearly Fiscal Year Audit that is outsourced and required by the State of California.

Bank Fees: Bank of The West service monthly fees that are charged and then are credited back to account.

Cleaning Supplies: expenses cover items such as paper towels, antibacterial sprays, spray bottles, Lysol, and other miscellaneous supplies.

District Counsel: Fees that are paid for legal counseling services that are provided to Calwa Park District.

District Board Elections: Fees are paid to Fresno County Elections Department so that CPRD may participate as part of the elections every four years.

Electricity: Fees are paid to PG&E for Electricity and Gas services.

Electric Field Lighting Loan: new field lights were installed in 2021, the cost for the loan lighting equipment will be paid out to De Lage Landen Public Finance LLC for a fixed amount each month.

Equipment Fuel: to operate Calwa Maintenance staff tools and vehicles.

Event Costs: expenses related to community outreach and public events. Funds food, games, vendors, and giveaways.

Fresno Co. Service: Fees publication costs to publicize the election on county ballots.

Liability Insurance: fees are paid to SDRMA to cover Calwa Park District in July of every Fiscal Year.

Internet: fees are paid to AT&T to cover internet usage used by Calwa Park office and programs offered such as After School Program for the community.

Landline Phone: fees are paid to have a land line connection in Calwa Park Office.

Mobile Phone: Fees are paid to wireless provider for two cell phones, District Administrator's cell phone and Maintenance Cell phone services.

Memberships: fees have been reserved for the District's participation in the California Districts Association and the California Association of Recreation and Park Districts.

Mileage: costs incurred by staff to conduct District business is reimbursable at a rate cost per mile in accordance to the State of CA requirements.

Office Equipment: costs include the lease of the office copier and the occasional purchase of wiring or other devices needed for the District to carry out its operations.

Office Supplies: tracked in this category include paper, ink, pens, binders, dividers, filing folders and other miscellaneous supplies for office operations.

Professional Development: expenses include costs associated with travel and attendance at conferences and professional training seminars, including those organizations by the CSDA and CARPD.

Recreation Programs: require materials such as sports equipment, art supplies, small prizes used as incentives for program participants and other recreational equipment Expenses incurred to carry out program activities will be tracked in this category.

Repairs & Maintenance: costs tracked in this line item will cover small expenses to fix anything that gets damaged or defaced on District Property. They include but are not limited to sprinklers, windows, graffiti removal, air conditioning unit repair, faucets, toilets water lines, lights, and doorknobs.

Security: fees are paid to Ameriguard to cover fee from 9 pm to 8 AM every day.

Security Monitoring System: Purchase new cameras

Technology Services: will be utilized to maintain the District's website, provide email and the occasional technical support offered by private consultants. Online meeting services, flyer design is also included.

Trash Disposal: fees are paid to Mid Valley Disposal to pick up a regular trash bin, green waste bin and a recyclable material bin once per week.

Water: Fees are paid to the City of Fresno to maintain parks landscaping and structures in the park.

Swimming Pool Maintenance: pool maintenance costs associated with maintaining the pool.

Swimming Pool Construction: invoices are paid out from this money when there is a service that was done to build swimming pool.

Soccer Complex Construction: costs incurred for the development and construction of the new soccer complex.

**CALWA PARK
PRELIM BUDGET FY 22-23**

EST EMPLOYEE COSTS

EMPLOYEE COST	TOTAL
Employee Salaries	\$210,000
Payroll Taxes	\$21,996
Payroll Fees	\$2,275
Director Stipends	\$7,500
Workers Compensation	\$22,954.97
HR Misc.	\$1,200
TOTALS	\$265,929.97

EMPLOYEE COST BACKGROUND INFORMATION:

Increase in employee salary line items for the following reasons:

- Office Manager will have 1 year evaluation and in accordance with the Step Increase Document will see annual salary increase to \$36,792 from current step of \$35,040.
- Maintenance Supervisor will have 1 year evaluation and in accordance with the Step Increase Document will see annual salary increase to \$36,792 from current step of \$35,040.
- District Administrator is currently in negotiations with Board of Directors, but if at minimum the 5% increase will occur, per language in previous contract, new salary will

increase from \$44,265.60 to \$46,478.00.

- An additional assistant will be assisting our Program Coordinator at minimum wage with limited hours.

PROJECTED EMPLOYEE FY 22-23

SALARY MONTHLY RATES

POSITION	MONTHLY
DA	3873
MT SUPER	3015
OFFICE ADMIN	3015
PROGRAMS COORDINATOR	2784
PT MT	1625
PT MT	1173
PT MT	1173
OTHER	910
TOTALS	\$17,568

CALWA PARK

PRELIM BUDGET FY 22-23

EST. OPERATIONS COSTS

EXPENSE	TOTAL
AUDIT	\$9,000
BANK FEES	\$0.00
CLEANING SUPPLIES	\$5,000
DISTRICT LEGAL	\$8,500
DISTRICT ELECTIONS	\$500
ELECTRICTY	\$30,000
ELECTRICAL LOAN	\$21,512.92
EQUIPMENT FUEL	\$1,700
EVENT COSTS	\$5,000
LIABILITY INSURANCE	\$16,970.04
INTERNET	\$2,220
LANDLINE PHONE	\$2,220
MOBILE PHONE	\$1,560
MEMBERSHIPS	\$1,860
MILEAGE	\$200
OFFICE EQUIP	\$1,740
OFFICE SUPPLIES	\$1,680
PROFESSIONAL DEVELOPMENT	\$1,000
RECREATION PROGRAMS	\$4,000
REPAIRS & MAINTAINANCE	\$42,000
SECURITY	\$500
SECURITY SYSTEM	\$625
TECH SERVICES	\$2055
TRASH DISP.	\$3,380
WATER	\$37,000
TOTAL	\$204,743.92

CALWA PARK
APPROVED FY 21-22 BUDGET
EST VS ACT : PERSONNEL COSTS

() FAVORABLE

EMPLOYEE COST	EST TOTAL	ACT TOTAL	DIFF.
Employee Salaries	\$203,650	\$155,022.31	(48,627.69)
Payroll Taxes	\$23,450	\$16,880.71	(6,569.29)
Payroll Fees	\$1,920	\$2,280.05	360.05
Director Stipends	\$7,500	\$3,901.84	(3,598.16)
Workers Compensation	\$16,608.97	\$16,608.97	-
HR Misc.	\$1,300	\$785.35	(514.65)
TOTALS	\$254,428.97	\$195,481.63	(58,947.34)

*FUNDS UNDER THE ESTIMATED AMOUNTS (FAVORABLE AMOUNTS FROM OPERATIONS AND EMPLOYEE EXPENSES COMBINED) = **-\$94,695.02**

CALWA PARK

APPROVED BUDGET FY 21-22

ACTUALS VS ESTIMATE OPERATIONS COST

() = FAVORABLE

EXPENSE	ACT TOTAL	EST TOTAL	DIFF
AUDIT	\$17570	\$8000	9570
BANK FEES	\$0.00	\$0.00	0.00
CLEANING SUPPLIES	\$3507.32	\$5850	(2342.68)
DISTRICT LEGAL	\$7145	\$10200	(3055)
DISTRICT ELECTIONS	\$0.00	\$0.00	0.00
ELECTRICTY	\$21512.78	\$33000	(11487.22)
ELECTRICAL LOAN	\$21,512.92	\$21512.92	0
EQUIPMENT FUEL	\$1276.14	\$1020	256.14
EVENT COSTS	\$16934.40	\$4300	12634.40
LIABILITY INSURANCE	\$13990.51	\$13991	.51
INTERNET	\$1875.50	\$1344	(531.50)
LANDLINE PHONE	\$2543.24	\$2220	323.24
MOBILE PHONE	\$1481.93	\$1475	6.93
MEMBERSHIPS	\$2210.35	\$1860	350.35
MILEAGE	\$0.00	\$80	(80)
OFFICE EQUIP	\$2511.29	\$2000	511.29
OFFICE SUPPLIES	\$1465.02	\$1680	(214.98)
PROFESSIONAL DEVELOPMENT	\$0.00	\$1000	(1000)
RECREATION PROGRAMS	\$5671.41	\$5000	671.41
REPAIRS & MAINTAINANCE	\$26812.00	\$45000	(18188)
SECURITY	\$466.70	\$1000	(533.30)
SECURITY SYSTEM	\$779.79	\$625	154.79
TECH SERVICES	\$1665.37	\$2055	(389.63)
TRASH DISP.	\$3354.01	\$3150	204.01
WATER	\$31842.34	\$34000	(2157.66)
TOTAL	\$164,615.24	\$200,362.92	(35747.68)

CALWA PARK
ACTUALS FY 21-22
PERSONNEL COSTS

EMPLOYEE COST	TOTAL
Employee Salaries	\$155022.31
Payroll Taxes	\$16880.71
Payroll Fees	\$2282.05
Director Stipends	\$3901.84
Workers Compensation	\$16,608.97
HR Misc.	\$785.35
TOTALS	\$195,481.63

CALWA PARK
ACTUALS FY 21-22
OPERATIONS COSTS

EXPENSE	TOTAL
AUDIT	\$17570
BANK FEES	\$0.00
CLEANING SUPPLIES	\$3507.32
DISTRICT LEGAL	\$7145
DISTRICT ELECTIONS	\$0.00
ELECTRICTY	\$21512.78
ELECTRICAL LOAN	\$21,512.92
EQUIPMENT FUEL	\$1276.14
EVENT COSTS	\$16934.40
LIABILITY INSURANCE	\$13990.51
INTERNET	\$1875.50
LANDLINE PHONE	\$2543.24
MOBILE PHONE	\$1481.93
MEMBERSHIPS	\$2210.35
MILEAGE	\$0.00
OFFICE EQUIP	\$2511.29
OFFICE SUPPLIES	\$1465.02
PROFESSIONAL DEVELOPMENT	\$0.00
RECREATION PROGRAMS	\$5671.41
REPAIRS & MAINTAINANCE	\$26812.00
SECURITY	\$466.70
SECURITY SYSTEM	\$779.79
TECH SERVICES	\$1665.37
TRASH DISP.	\$3354.01
WATER	\$31842.34
TOTAL	\$164,615.24

CALWA PARK

APPROVED FY 21-22 BUDGET

ESTIMATED PERSONNEL COSTS

EMPLOYEE COST	TOTAL
Employee Salaries	\$203,650
Payroll Taxes	\$23450
Payroll Fees	\$1920
Director Stipends	\$7500
Workers Compensation	\$16608.97
HR Misc.	\$1300
TOTALS	\$254,428.97

CALWA PARK

APPROVED FY 21-22 BUDGET

ESTIMATED OPERATIONS COSTS

EXPENSE	TOTAL
AUDIT	\$8000
BANK FEES	\$0.00
CLEANING SUPPLIES	\$5850
DISTRICT LEGAL	\$10200
DISTRICT ELECTIONS	\$0.00
ELECTRICTY	\$33000
ELECTRICAL LOAN	\$21512.92
EQUIPMENT FUEL	\$1020
EVENT COSTS	\$4300
LIABILITY INSURANCE	\$13991
INTERNET	\$1344
LANDLINE PHONE	\$2220
MOBILE PHONE	\$1475
MEMBERSHIPS	\$1860
MILEAGE	\$80
OFFICE EQUIP	\$2000
OFFICE SUPPLIES	\$1680
PROFESSIONAL DEVELOPMENT	\$1000
RECREATION PROGRAMS	\$5000
REPAIRS & MAINTAINANCE	\$45000
SECURITY	\$1000
SECURITY SYSTEM	\$625
TECH SERVICES	\$2055
TRASH DISP.	\$3150
WATER	\$34000
TOTAL	\$200,362.92

CALWA PARK
REVENUE ACTUALS

FY 21-22

SOURCE	AMOUNT
COVID RELIEF GRANT	\$252,198
PARK INCOME	\$57,467
ART WALL	\$120
DONATION	\$87,250
EVENTS	\$1993.50
FIELD RENTALS	\$500
HALL RENTALS	\$7,485
MISC	\$195
PICNIC	\$135
RENT	\$8410
ZUMBA	\$3235
KARATE	\$600
3005- TAX	\$28,567.71
3006-TAX	\$15,118.45
3009-TAX	\$52.16
3010-PROPERTY TAX	\$270,747.66
3011-SUPPL SECURED TAX	\$5,895.10
3013-CURR UNSEC TAX	\$83.89
3015-PROP TAX UNS CUR	\$16,575.30
3017-PROP TAX CUR UNS	\$862.46
3380-INTEREST	\$3,013.77
3565-STATE I/L HOME PRP	\$1,378.75
TOTALS:	\$761,883.75

CALWA PARK
ESTIMATED REVENUES

FY 22-23

SOURCE	AMOUNT
ARPA*	\$275,000
CA GRANT*	\$179,206
PARK INCOME	\$58,000
ART WALL	\$150
DONATION	\$20,000
EVENTS	\$2000
FIELD RENTALS	\$1000
HALL RENTALS	\$8500
MISC	\$200
PICNIC	\$200
RENT	\$9000
ZUMBA	\$3500
KARATE	\$2400
3005- TAX	\$28,567.71
3006-TAX	\$15,118.45
3009-TAX	\$52.16
3010-PROPERTY TAX	\$283,412.41
3011-SUPPL SECURED TAX	\$5,895.10
3013-CURR UNSEC TAX	\$83.89
3015-PROP TAX UNS CUR	\$16,575.30
3017-PROP TAX CUR UNS	\$862.46
3380-INTEREST	\$3,013.77
3565-STATE I/L HOME PRP	\$1,378.75
TOTALS:	\$459,010

*EXCLUDED ARPA+CA GRANT IN GRAND TOTAL (RESTRICTED FUNDS 3.5%)

*Tax apportionments add 3.7% increase

**FISCAL YEAR REVENUE
BACKGROUND INFORMATION FOR
FY 22/23:**

With Districts current unrestricted accounts totaling **\$646,657.45** with a preliminary operations budget proposal of **\$204,473.92** and a preliminary personnel budget proposal of \$265,929.97, if approved would leave District general fund accounts at **\$175,983.56**. The projected tax deposits, park revenue, and donations anticipated total of \$459,010 will bring the general fund account after FY 22-23 is complete back to **\$634,993.56**.

District project of Urban Soccer Field/Futsal Court will generate funds as well as the completion of the swimming pool. Estimated revenue from Soccer Project is estimated conservatively at **\$50,000** with the pool conservative estimate at **\$20,000**. These conservative projections can add additional revenue to the Districts general fund totaling an amount of **\$75,000** bringing potential revenues **\$709,993.56** with projects construction and completion being in FY22/23.