

**Carson Valley Swim Center
2024/2025
Budget**

	Actual 22-23	Budget 23-24	Forecast 23-24	12 Month Actual Jan - Dec 2023	Budget 24-25	% Diff 24 Budget
Income						
403 · USER FEES	480,315	630,450	616,433	484,886	640,650	1.62%
496 · FOOD	43,956	54,500	47,362	50,064	66,146	21.37%
497 · MERCHANDISE	18,939	20,500	20,745	19,231	25,409	23.95%
498 · GRANT INCOME	13,326	18,500	16,172	19,878	10,000	
	556,536	723,950	700,712	574,058	742,205	2.52%
Cost of Goods Sold						
550 · FOOD EXPENSE	22,659	27,250	23,553	25,920	34,247	25.68%
555 · MERCHANDISE EXPENSE	11,095	10,250	11,307	10,303	13,613	32.81%
560 · FOOD SUPPLIES	1,234	1,250	1,047	1,453	1,250	0.00%
565 · FOOD SPOILAGE	559	500	305	755	750	50.00%
	35,548	39,250	36,212	38,432	49,860	27.03%
Expense						
PAYROLL EXPENSES						
599 · BOARD EXPENSES	22,400	24,000	21,033	22,400	24,000	0.00%
600 · SALARIES & WAGES	1,014,390	1,305,687	1,284,588	1,035,550	1,362,769	4.37%
601 · SOCIAL SECURITY	35,890	50,835	48,763	36,718	51,064	0.45%
611 · MEDICARE	14,852	19,628	19,065	15,209	20,108	2.45%
613 · STATE UNEMPLOYMENT	6,512	14,899	14,247	5,238	14,954	0.37%
614 · HEALTH INSURANCE	51,557	65,142	62,313	54,413	69,300	6.38%
615 · PERS	79,011	178,814	161,918	106,648	188,658	5.51%
617 · WORKMANS COMPENSATION	31,411	42,877	37,150	35,792	46,944	9.49%
639 · PAYROLL TAX ADJUSTMENTS	9,546	-	1,381	20,475	-	#DIV/0!
640-3 · ACCRUED VACATION	-3,247	-	114	1,292	-	
	1,262,321	1,701,882	1,650,571	1,333,734	1,777,798	4.46%
GENERAL & ADMINISTRATIVE						
629 · ADVERTISING/PRINTING	11,480	13,000	16,063	12,518	13,000	0.00%
630 · POSTAGE	575	800	578	698	800	0.00%
631 · JANITORIAL EXPENSE	11,308	9,300	10,202	9,131	10,202	9.70%
632 · SOFTWARE	20,453	28,500	31,785	23,604	30,555	7.21%
641 · POOL TRAINING AND EDUCATION	1,531	2,000	449	2,562	449	-77.55%
645 · OFFICE SUPPLIES	4,309	6,500	6,071	(471)	6,071	-6.60%
660 · SEMINARS & EDUCATION	4,377	4,500	5,652	3,222	5,652	25.60%
661 · DUES/SUBSCRIPTIONS	1,519	1,025	1,414	924	1,414	37.95%
680 · TRAVEL EXPENSE	6,873	9,000	10,093	9,534	10,093	12.14%
681 · MEALS	1,832	2,200	2,274	2,186	2,274	3.36%
683 · AUTO REIMBURSEMENT/MILEAGE	1,787	1,995	1,746	1,759	1,519	-12.28%
690 · LEGAL EXPENSE	4,153	3,500	3,401	4,166	4,150	18.57%
691 · ACCOUNTING EXPENSE	17,360	18,250	17,083	17,730	20,001	9.59%
692 · BANK CHARGES	410	1,200	1,200	1,490	1,200	0.00%
693 · ENTRY SYSTEM CHARGES	27,995	26,000	33,736	24,104	-	-100.00%
694 · VOTER REGISTRATION	5,336	5,300	5,300	5,308	5,300	0.00%
780 · CASH OVER/SHORT	-639	-	(230)	(728)	(230)	#DIV/0!
	120,660	133,070	146,817	117,498	112,681	-15.32%
POOL OPERATIONS						
530 · REFUNDS	-	-	-	-	-	
623 · INSURANCE	32,747	32,750	36,453	32,747	37,000	12.98%
628 · CHEMICALS	59,320	65,000	53,412	69,172	55,000	-15.38%
633 · MAINTENANCE & REPAIR	128,629	112,000	104,142	105,244	112,000	0.00%
634 · EQUIPMENT RENTAL	4,118	4,830	5,195	6,253	5,000	3.52%
636 · LANDSCAPE MAINTENANCE	14,043	15,500	15,038	9,020	11,000	-29.03%
640 · EMPLOYEE INCENTIVES	3,092	2,500	3,403	3,209	3,400	36.00%
642 · SAFETY	16,031	8,000	11,022	19,362	11,000	37.50%
643 · SUPPLIES	5,403	5,750	6,463	3,828	5,750	0.00%
644 · UNIFORMS	8,779	8,000	7,565	8,009	8,000	0.00%
646 · SMALL EQUIPMENT	4,709	2,775	-	1,913	5,600	101.80%
	276,870	257,105	242,694	258,757	253,750	-1.30%
UTILITIES						
619 · GARBAGE	6,756	6,800	7,308	6,652	9,000	32.35%
621 · TELEPHONE EXPENSE	6,411	6,300	6,421	6,342	6,400	1.59%
622 · ELECTRIC	143,382	140,025	147,960	131,478	145,000	3.55%
624 · WATER	10,450	11,500	10,632	11,295	10,632	-7.55%
625 · SEWER	4,031	4,075	4,053	4,031	4,075	0.00%
626 · NATURAL GAS	106,957	98,000	133,405	89,191	150,000	53.06%
Total UTILITIES	277,987	266,700	309,779	248,989	325,107	21.90%
Total POOL OPERATIONS	554,857	523,805	552,473	507,746	578,857	10.51%
850 · DEPRECIATION EXPENSE	453,176	528,715	528,715	-	500,000	-5.43%
Total Expense	2,426,561	2,926,722	2,914,788	1,997,410	3,019,196	3.16%
Net Ordinary Income	-1,870,025	-2,202,772	-2,214,076	(1,423,352)	-2,276,991	3.37%
Other Income						
401.4 · AD VALOREM	2,903,844	2,886,595	3,054,254	2,802,614	3,054,254	5.81%
499 · OTHER INCOME	1,122,04	-	79,373	670	-	
491 · INTEREST INCOME	67,331	16,125	103	21,365	75,000	365.12%
TOTAL Other Income	2,972,297	2,902,720	3,133,730	2,824,649	3,129,254	7.80%
Other Expense						
899 · Interest Expense	-	(7,630.00)	(39.80)	-	4,773.60	-162.56%
TOTAL Other Expense	-	(7,630.00)	(39.80)	-	4,773.60	-162.56%
Net Income	1,102,271	692,318	919,615	1,401,298	857,037	23.79%
Cost Recovery %	28.7%	30.2%	29.4%	28.7%	29.52%	
Net Income before Depreciation	1,555,447	1,221,033	1,448,330	1,401,298	1,357,037	
Cost Recovery % with Interest Income	32.19%	30.86%	29.37%	29.81%	32.50%	

2024 EFSPD Trustee Meeting Schedule

Date

Thursday January 18th @ 9:00am
*Thursday February 29th @ 9:00am (AOAP Conference is 2/12- 2/14 in Reno)
Thursday March 21st @ 9:00am
*Thursday April 25th @ 9:00am (NRPS Conference is 4/15 – 4/17 in Tahoe)
*Thursday May 23th @ 9:00am (Budget Final)
Thursday June 20th @ 9:00am (Day after the Juneteenth holiday)
Thursday July 18th @ 9:00 am
Thursday August 15th @ 9:00am
Thursday September 19th @ 9:00am
*Thursday October 24th @ 9:00am (Shannon at Conference and on vacation)
Thursday November 21st @ 9:00am
Thursday December 19th @ 9:00am

Meetings are held at the Carson Valley Swim Center and are subject to change if the Trustees or the Director request a new date, day and/or time

*changed from the Third Thursday