

Bear Mountain Recreation and Park District

2025-26 BUDGET



Revenue

		Budget		Budget	
Line	Account	Account Description	2024-25	2025-26	
1	41100	Property Taxes	\$ 900,000.00	\$ 975,000.00	
2	421021	Rec Swim - Lamont	\$ 500.00	\$ -	
3	421022	Rec Swim - Arvin	\$ 800.00	\$ -	
4	422021	Lessons - Lamont	\$ 500.00	\$ -	
5	422022	Lessons - Arvin	\$ 500.00	\$ -	
6	423021	Concession - Lamont	\$ 200.00	\$ -	
7	423022	Concession - Arvin	\$ 500.00	\$ -	
8	42400	Programs Recreation	\$ 750.00	\$ -	
9	424023	Sports	\$ 20,000.00	\$ 20,000.00	
10	47000				
11	425022	Dances	\$ 500.00	\$ -	
12	47200	Miscellaneous Income	\$ 5,000.00	\$ 5,000.00	
13	47300	Rental Income	\$ 25,000.00	\$ 15,000.00	
14	47400	Lease Income	\$ 45,600.00	\$ 46,800.00	
15	47600	Office Concession	\$ -	\$ -	
16	48100	County Interest	\$ 5,000.00	\$ 3,500.00	
17	48200	Bank Interest	\$ 5,000.00	\$ 5,000.00	
18	48500	Dry Period Borrowing		\$ -	
19	49100	Federal Grants		\$ -	
20	49200	State Grants		\$ -	
21	49300	County Grants		\$ -	
Total			\$ 1,009,850.00	\$ 1,070,300.00	

Administration

Line #	Account	Account Description	Notes	Budget 2024-25	Budget 2025-26						
1	52150	Unemployment		\$ 2,500.00	\$ 2,500.00						
2	52200	Workers Comp		\$ 13,000.00	\$ 16,000.00						
3	53050	Legal		\$ 40,000.00	\$ 40,000.00						
4	53100	County Services		\$ -	\$ -						
5	53200	Recreation Services		\$ -	\$ -						
6	55150	Electricity		\$ 70,000.00	\$ 88,000.00						
7	55200	Gas Service		\$ 3,000.00	\$ 3,000.00						Solar Savings
8	55250	Water Service		\$ 55,000.00	\$ 55,000.00						
9	55300	Sewer Disposal		\$ 2,500.00	\$ 2,500.00						
10	55350	Trash Disposal		\$ 6,500.00	\$ 7,200.00						
11	55400	Fire Service		\$ 600.00	\$ 1,300.00						
12	55450	Alarm Service		\$ 1,700.00	\$ 2,000.00						
13	55500	Telephone Service		\$ 9,500.00	\$ 10,000.00						
14	55550	Postage		\$ 200.00	\$ 200.00						
15	55600	Insurance		\$ 42,000.00	\$ 55,000.00						
16	56050	Board Compensation		\$ 8,000.00	\$ 5,000.00						
17	56053	Contractual Services		\$ 10,000.00	\$ 10,000.00						
18	56120	Building & Custodial Supplies		\$ 9,000.00	\$ 8,000.00						
19	56200	Pest Service		\$ 850.00	\$ 1,000.00						
21	56440	Gasoline		\$ 14,000.00	\$ 15,000.00						
23	57004	Convention Training Board Members Travel/Lodging		\$ 3,000.00	\$ 3,000.00						
25	57100	Permits, Fees & Licenses	Payroll fees, Bank fees, District Billing	\$ 10,500.00	\$ 15,000.00						
27	57050	Membership/Dues		\$ 6,000.00	\$ 6,000.00						
29	57200	Elections		\$ 6,000.00	\$ -						
30	66700	Professional Fees	interpreter	\$ 1,800.00	\$ 1,800.00						
31	64300	Meals and Entertainment	lunch meetings	\$ 1,500.00	\$ 1,500.00						
	Totals			\$ 317,150.00	\$ 349,000.00						

		Office		Proposed		Proposed	
		Budget	COLA	Budget	COLA	5% Bilingual	
Line #	Account	Account Description	Notes	2024-25	2025-26		
1	51105	Full Time	District Manager	\$ 98,445.00	\$ 101,398.00		
2	51101	Full Time	Office Manager	\$ 52,229.00	\$ 54,309.00		2715.45
3	51601	Part Time	Office Assistant/ Extra Help	\$ 18,000.00	\$ 20,080.00		1004.00
4	52000	Benefits OASDI	FICA 7.65%	\$ 12,904.00	\$ 13,448.00		
5	52050	Pers	10.150% Retirement	\$ 17,036.00	\$ 17,843.00		
6	52101	Medical	Medical, Dental, Vision	\$ 47,425.00	\$ 51,264.00		
7			Staff/ 5% Bilingual				3719.45
8	53001	Auditing		\$ 20,000.00	\$ 20,000.00		
9	54001	R & M Equipment office		\$ 2,000.00	\$ 3,000.00		
10	54031	R&M Vehicles		\$ 1,000.00	\$ 1,000.00		
11	54041	R&M Communications		\$ -	\$ -		
12	55501	Phone	DM Cell Phone	\$ 420.00	\$ 420.00		
13	56131	Supplies		\$ 3,500.00	\$ 4,000.00		
14	56141	Equipment		\$ 2,000.00	\$ 3,000.00		
15	56151	Printed Forms		\$ -	\$ -		
16	56171	Educational Materials	Personnel concepts posters	\$ 1,000.00	\$ 500.00		
17	57001	Educational Training		\$ 500.00	\$ 500.00		
18	57011	Local Workshops		\$ 500.00	\$ 500.00		
19	70101	Capital Office Equipment		\$ 3,000.00	\$ 3,000.00		
	Total			\$ 279,959.00	\$ 297,982.00		

Recreation

Line#	Account	Account Description	Notes	Proposed Budget		
				COLA	COLA 5% Bilingual	
				2024-25	2025-26	
1	51102	Full Time	Recreation Coordinator	45,032.00	\$ 47,112.00	2355.60
2	51602	Part Time	Recreation Leader or Extra Help	-	\$ 8,000.00	
4	516024	Part Time	Classes	-	\$ -	
5	516025	Part Time	Lamont Pool -	12,000.00	\$ -	
6	516026	Part Time	Arvin Pool -	12,000.00	\$ -	
7	52000	Benefits OASDI	FICA 7.65%	5,280.95	\$ 4,140.00	
8	52050	Pers	10.150% Retirement - Coordinator	4,548.00	\$ 4,782.00	
9	52102	Medical	Medical, Dental, Eye Care, Retired Employee	12,900.00	\$ 13,332.00	
10	53202	Advertising	Staff/ 5% Bilingual	-	\$ 2,356.00	
11	54032	R&M Vehicles	Website	1,500.00	\$ 1,100.00	
12	54042	R&M Communications	Cell Phones (2) - no radios	400.00	\$ 400.00	
13	56102	Food - Rec Programs	resale	-	\$ -	
14	56132	Supplies programs		10,000.00	\$ 15,000.00	
15	56172	Educational Materials	lifeguard classes	2,000.00	\$ -	
16	57022	Safety	lifeguard supplies	1,000.00	\$ -	
17	58002	Equipment Rental		-	\$ -	
18	58012	Building Rental	Vets Hall, Soccer fields, etc...	-	\$ -	
Total				106,660.95	\$ 96,222.00	

Parks

Line #	Account	Account Description	Notes	Proposed Budget	
				2024-25	2025-26
1	51104	Full Time	Maintenance Supervisor	52,520.00	\$ 54,600.00
2	51103	Full Time	1 FT Maintenance	42,910.00	42,910.00
3	516031	Full Time		-	\$ -
4	516032	Perm. Part Time	20 hrs a week	33,700.00	\$ 20,000.00
5	52000	Benefits OASDI	FICA 7.65%	9,879.00	\$ 8,990.00
6	52050	Pers	10.150%/7.870% Retirement - FT	8,600.00	\$ 8,919.00
7	52103	Medical	Medical, Dental, Eye Care	34,960.00	\$ 36,097.00
8	53900	Projects-Improvements		-	\$ 20,000.00
9	54020	R&M Building		2,000.00	\$ 2,000.00
10	54003	R&M Equipment		2,500.00	\$ 2,000.00
11	54033	R&M Vehicles		2,000.00	\$ 2,500.00
12	54053	R&M Parks Grounds	Projects moved to acct 53900	40,000.00	\$ 5,000.00
13	54063	R&M Pools		2,000.00	\$ -
14	54073	R&M Electrical		500.00	\$ 500.00
15	56113	Paint Supplies		250.00	\$ 500.00
16	561331	Vandalism		500.00	\$ 500.00
17	56133	Supplies		20,000.00	\$ 20,000.00
18	56143	Equipment		500.00	\$ 500.00
19	56173	Educational Materials			\$ -
20	56303	Irrigation		2,000.00	\$ 5,000.00
21	56403	Pool Chemicals		15,000.00	\$ -
22	57003	Convention & Training	local workshops	500.00	\$ 500.00
23	57023	Safety Supplies		1,000.00	\$ 1,000.00
24	58003	Equipment Rental		1,000.00	\$ 1,000.00
25	70103	Capital Parks Equipment			\$ 1,000.00
26	55503	Cell phone		1,000.00	\$ 1,000.00
		Total		273,319.00	\$ 233,516.00

Recap

	Budget 2024-25	Budget 2025-26
Total Revenues	\$ 1,009,850.00	\$ 1,070,300.00
Administration	\$ 317,150.00	\$ 349,000.00
Office	\$ 279,959.00	\$ 297,982.00
Recreation	\$ 106,660.95	\$ 96,222.00
Parks	\$ 273,319.00	\$ 233,516.00
Total Expenditures	\$ 977,088.95	\$ 976,720.00
Revenue	\$ 1,070,300.00	
Expenses	(976,720.00)	
Net Income	93,580.00	

Solar Expenses

Budget

2025-26

ECOA Loan

\$ 1,167,288.00
\$ 85,913.00
\$ **1,253,201.00**

Revolving Loan

\$ **315,000.00**

Bear Mountain Recreation and Park District

New Updated Salary Columns						
2025-26 Budget						
Full Time Employees						
	2024/25	2025/26	2026/27	2027/28	2028/29	
District Manager	A	B	C	D	E	
	3%	3%	3%	3%	3%	
	Monthly	8,203.75	8,449.87	8,703.37	8,964.47	9,233.40
Office Manager	A	B	C	D	E	
	3%	3%	3%	3%	3%	
	Hourly	47.34	48.76	50.22	51.73	53.28
Maintenance Supervisor	A	B	C	D	E	
	\$1 increase					
	Monthly	4,352.42	4,525.75	4,699.08	4,872.41	5,045.74
Maintenance	A	B	C	D	E	
	\$1 increase					
	Monthly	4376.67	4550.00	4723.33	4896.66	5069.99
Updated	A	B	C	D	E	
	\$1 increase					
	Hourly	19.63	20.63	21.63	22.63	23.63
Maint/Custodian	A	B	C	D	E	
	\$1 increase					
	Hourly	17.50	18.50	19.50	20.50	21.50
Office Assistant	A	B	C	D	E	
	\$1 increase					
	Hourly	18.00	19.00	20.00	21.00	22.00
Recreation Coordinator	A	B	C	D	E	
	\$1 increase					
	Monthly	3,752.67	3,926.00	4,099.33	4,272.67	4,446.00
Hourly	A	B	C	D	E	
	\$1 increase					
	Hourly	21.65	22.65	23.65	24.65	25.65

Updated 2025-26

Minimum Wage Increase

Part Time/Permanent Employees

A B C D E

Maintenance

17.50 18.50 19.50 20.50 21.50

Custodian

17.50 18.50 19.50 20.50 21.50

Recreation Leader

18.00 19.00 20.00 21.00 22.00

Extra Help

17.50 18.50 19.50 20.50 21.50

Bear Mountain Recreation and Park District

<u>PERS Retirement Plan</u>	2024/25 Annual	Effective Employer	Employer
<u>Office</u>	Salary	Rate	Contributions
District Manager	101,398.00	10.150%	10291.90
Office Manager	54,309.00	10.150%	5512.36
	\$ 155,707.00		\$ 15,804.26
Part Time Office			
Office Assistant	\$ 20,080.00	10.150%	\$ 2,038.12
FT Recreation			
Recreation Coordinator	<u>47,112.00</u>	10.150%	<u>\$ 4,781.87</u>
Maintenance			
Maintenance Supervisor	54,600.00	10.150%	5541.90
Maintenance	42,910.00	7.870%	3377.02
Maintenance/Custodian	<u>20,000.00</u>		
	\$ 117,510.00		\$ 8,918.92
Total Salaries	322,409.00		
Total Benefits	31,543.17		
Grand Total	<u>353,952.17</u>		