

MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - IVES POOL DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Explanation and Impacts
Salaries & Wages	33,031	26,226	(6,805)	On-Going	This reduction in Salaries & Wages includes; Freezing 1 open FTE Maintenance Worker 2 Position, Moving 1 FTE Laborer position to Enterprise Fund Allocation.- Will result in a decreased level of maintenance. Delay in identification and correction of maintenance and repair issues. Extended response times for requests for service. Maintenance functions will be primarily focused on addressing safety and potential liability issues as a priority. Non-essential aesthetic maintenance items may not get addressed.
Benefits	18,283	10,286	(7,997)	On-Going	
Contracted Services	9,100	8,000	(1,100)	On-Going	Reduction in Supplies and Contract Services. Including; Equipment servicing, HVAC services, and Facility maintenance.- Will result in a reduction in the ability to meet the community's expectations for an acceptable level of maintenance. Reduced and/or delayed response to maintenance issues. Reduced preventive maintenance and facility upgrades.
Services & Supplies	20,400	13,700	(6,700)	On-Going	
Equipment Rental/Maintenance	2,200	2,300	100	On-Going	5% Inflationary cost increase
Utilities	99,000	136,680	37,680	On-Going	PG&E cost increases
Allocated Insurance	13,141	10,000	(3,141)	On-Going	This item reflects the costs allocation to each Department of premiums for insurance coverage such as Workers Compensation and liability. The allocation ensures that each department contributes its fair share to the insurance expenses based on an established method. For more information on the City's insurance allocations, see the Glossary of Budget terms.
Capital Outlay	80,200	82,800	2,600	One-Time	1/2 of the cost Pool Heater replacement was funded by the Building and Infrastructure Replacement Fund and 1/2 of the cost Paid by Ives Pool Board
Total Expense	275,357	289,996	14,639		
* This Column Reflects the Difference (Increase/Decrease) from the FY 23-24 Adjusted Budget to the 24-25 Proposed Budget					

SUMMARY - IVES POOL							
EXPENSE	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2024-25 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
Salaries & Wages	29,355	33,031	33,031	34,251	26,226	(6,805)	-20.6%
Benefits	11,233	18,283	18,283	18,883	10,286	(7,997)	-43.7%
Contracted Services	2,715	9,100	9,100	6,500	8,000	(1,100)	-12.1%
Services & Supplies	6,694	20,400	20,400	10,960	13,700	(6,700)	-32.8%
Equipment Rental/Maintenance	6,219	17,400	2,200	2,200	2,300	100	4.5%
Utilities	82,831	99,000	99,000	104,720	136,680	37,680	38.1%
Allocated Insurance	7,878	13,141	13,141	13,141	10,000	(3,141)	-23.9%
Capital Outlay	-	65,000	80,200	91,000	82,800	2,600	3.2%
Total Expense	146,925	275,356	275,357	281,658	289,996	14,639	5.3%

Budget Expenditures							
Ives Pool							
Account Number	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
Salaries & Wages							
4010 - Salaries - Full Time	26,758	29,706	29,706	29,706	23,386	(6,320)	-21.3%
4012 - Overtime	1,597	2,700	2,700	3,920	2,840	140	5.2%
4023 - One Time Payment	1,000	625	625	625	-	(625)	-100.0%
Total Salaries & Wages	29,355	33,031	33,031	34,251	26,226	(6,805)	-20.6%
Benefits							
4013 - Standby/Shift	963	800	800	1,400	1,400	600	75.0%
4102 - Uniform Allowance	250	250	250	250	200	(50)	-20.0%
4105 - Medicare & Fica	474	431	431	431	339	(92)	-21.3%
4110 - CalPERS Employer Rate	4,109	10,800	10,800	10,800	2,928	(7,872)	-72.9%
4130 - Health Insurance	4,730	5,109	5,109	5,109	4,489	(620)	-12.1%
4150 - Dental Insurance	529	541	541	541	446	(95)	-17.6%
4151 - Vision Insurance	53	54	54	54	43	(11)	-20.4%
4181 - Long Term Disability Insurance	67	148	148	148	298	150	101.9%
4182 - Short Term Disability Insurance	29	34	34	34	27	(7)	-21.3%
4183 - EAP (Employee Asst Prog)	8	35	35	35	35	(0)	-0.1%
4184 - Life Insurance	20	81	81	81	81	-	0.0%
Total Benefits	11,233	18,283	18,283	18,883	10,286	(7,997)	-43.7%
Contracted Services							
4210 - Professional Contract Services	2,715	9,100	9,100	6,500	8,000	(1,100)	-12.1%
Total Contracted Services	2,715	9,100	9,100	6,500	8,000	(1,100)	-12.1%
Services & Supplies							
4330 - Misc Supplies & Services	5,097	9,900	9,900	7,500	9,900	-	0.0%
4331 - Chlorination & Chemicals Reimb	1,597	10,500	10,500	3,460	3,800	(6,700)	-63.8%
Total Services & Supplies	6,694	20,400	20,400	10,960	13,700	(6,700)	-32.8%
Equipment Rental/Maintenance							
4378 - Equipment Maintenance	6,219	17,400	2,200	2,200	2,300	100	4.5%
Total Equipment Rental/Maintenance	6,219	17,400	2,200	2,200	2,300	100	4.5%
Utilities							
4710 - Utilities - Gas & Electric	80,029	95,000	95,000	101,500	116,725	21,725	22.9%
4711 - Utilities - City Bill	2,802	4,000	4,000	3,220	19,955	15,955	398.9%
4720 - Utilities PG&E	-	-	-	-	-	-	0.0%
Total Utilities	82,831	99,000	99,000	104,720	136,680	37,680	38.1%
Allocated Insurance							
4996 - Allocated Liability Insurance	6,097	10,250	10,250	10,250	7,300	(2,950)	-28.8%
4997 - Allocated Wrkrs Comp Insurance	1,781	2,891	2,891	2,891	2,700	(191)	-6.6%
Total Allocated Insurance	7,878	13,141	13,141	13,141	10,000	(3,141)	-23.9%
Capital Outlay							
5100 - Capital Outlay	-	65,000	80,200	91,000	82,800	2,600	3.2%
Total Capital Outlay	-	65,000	80,200	91,000	82,800	2,600	3.2%
Total Operation	146,925	275,355	275,355	281,655	289,992	14,637	5.3%

Ives Pool				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		20,200	11	20,200
4210 - Professional Contract Services				
4210 - Professional Contract Services	California Environmental Reporting System (CERS) Fees	800	1	800
4210 - Professional Contract Services	Certified Unified Program Agencies (CUPA) Reporting Fees	800	1	800
4210 - Professional Contract Services	HVAC Pool Building Inspections and Maintenance Service	1,300	1	1,300
4210 - Professional Contract Services	Pool Heater and Pool Building Shower Heater Inspections and Maintenance Service	4,500	1	4,500
4210 - Professional Contract Services	Solar Array Inspections, Monitoring and Maintenance Repairs	600	1	600
Total 4210 - Professional Contract Services		8,000	5	8,000
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Facility Maintenance Repairs- Paint, Plumbing, Roof Repairs	4,800	1	4,800
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	1,200	1	1,200
4330 - Misc Supplies & Services	Lighting and Electrical Repairs and Maintenance	1,300	1	1,300
4330 - Misc Supplies & Services	Security Fencing Maintenance and Repairs	2,600	1	2,600
Total 4330 - Misc Supplies & Services		9,900	4	9,900
4378 - Equipment Maintenance				
4378 - Equipment Maintenance	Chloring Generator Maintenance and Supplies	1,800	1	1,800
4378 - Equipment Maintenance	Direct Current Cell Maintenance and Servicing	500	1	500
Total 4378 - Equipment Maintenance		2,300	2	2,300