

TINY TOTS (7320)	Object Code	Budget Detail	2023 Budget Actual	2024 Budget Actual (66% FY)	2024 Budget Expected (100% FY)		Proposed TK Program	Percentage of Previous Program
DIRECT COSTS								
F/T Employee Salary	5010	Supervisor & Coordinator	\$ 72,794	\$ 56,696	\$ 94,494		\$ 37,798	40%
P/T PERS	5024	Kinder Prep Teacher III	\$ 28,844	\$ 16,605	\$ 24,908		\$ 24,908	100%
P/T Non-PERS	5025	Teacher III, II & I	\$ 83,249	\$ 48,219	\$ 72,329		\$ 21,699	30%
Vac/Sick/Payout	5015	Vac/Sic TO payout	\$ 24	\$ -	\$ -		\$ -	
Retirement	5030	PERS employee retirement	\$ 11,131	\$ 9,155	\$ 13,733		\$ 5,493	40%
pers Unfunded Liability	5032	PERS Unfunded Liability	\$ -	\$ 34,077	\$ 34,077		\$ 13,631	40%
P/T Deferred Comp	5035	Part-time employee deferred comp	\$ 3,166	\$ 1,823	\$ 2,735		\$ 821	30%
Quality of Life	5036	Quality of Life benefit	\$ 1,028	\$ 874	\$ 1,311		\$ 393	30%
Dental	5040	Dental plan	\$ 748	\$ 5,208	\$ 5,208		\$ 2,083	40%
Health Insurance	5050	Health insurance plan	\$ 19,064	\$ 17,574	\$ 26,361		\$ 10,544	40%
Life Insurance	5070	Life insurance plan	\$ 166	\$ 252	\$ 378		\$ 151	40%
Medicare Tax	5099	Medicare	\$ 2,752	\$ 1,779	\$ 2,669		\$ 1,068	40%
Utilities	5110	PG&E for San Antonio Club	\$ 1,703	\$ 1,307	\$ 1,961		\$ -	Budget relocated
Office Supplies	5160	Teacher office supplies	\$ 525	\$ 585	\$ 804		\$ 402	50%
Trainings and Meetings	5180	Training for new staff	\$ -	\$ -	\$ -		\$ -	Eliminated
Memberships	5181	National Association of Young Children & RAFT Memberships	\$ 350	\$ 427	\$ 427		\$ 214	50%
Building and Grounds Manintenance	5230	Building and grounds maintenance for San Antonio Club	\$ 2,537	\$ 871	\$ 1,305		\$ -	Budget relocated
Special Departmental Supplies	5260	Classroom supplies	\$ 5,361	\$ 2,119	\$ 3,179		\$ 1,590	50%
Liability Insurance	5420	City liability insurance	\$ -	\$ 14,417	\$ 14,416		\$ 7,208	50%
Direct Cost Total			\$ 233,442	\$ 211,988	\$ 300,295	\$ -	\$ 128,002	
INDIRECT COSTS								
Janitorial		Contract cleaning expenses for San Antonio Club and Acorn Room (16.3% square ft share at CC)	\$ 19,083		\$ 19,083		\$ 19,083	
Building and Grounds Manintenance		Community Center facility maintenance and repair cost (16.3% square ft. share of CC)	\$ 2,651		\$ 3,365		\$ 3,008	
City Admin Costs*		Department administration costs including HR and Finance Department services	\$ 32,682		\$ 45,404		\$ 17,920	
Indirect Cost Total			\$ 54,416		\$ 67,852		\$ 40,011	
Total			\$ 287,858		\$ 368,147		\$ 168,013	
*Administrative cost percentage from 2023 Cost of Service Analysis								
Program Total			\$ (137,530)	\$ (169,774)	(283,719)			

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		REVENUE							
		FY 2022/23 Revenue Actual	\$ 150,328						
		FY 2023/24 Revenue Actual (Through Jan)	\$ 42,214						
		FY 2023/24 Revenue Estimated	\$ 84,428						
		<p>With the elimination of the Playschool and Lunch and Play (LAP) programs the following reductions were made.</p> <ul style="list-style-type: none"> -Full time staff and benefits reduced by 60% -Part Time Non-PERS reduced by 70% -Building and grounds maintenance and Utilities at San Antonio Club eliminated -Program supplies reduced by 50% 							
		Kinder Prep (Ages 4-5) Fee Comparison - Student/Staff Ratio = 6/1							
			Resident	Non-Resident	Estimated Attendees	Total Revenue			
		Current Fees	\$ 4,178	\$ 5,012	16.00	\$ 66,848			
		Proposed Fees - Direct Cost Recovery	\$ 10,667	\$ 12,790	12.00	\$ 128,004			
		Proposed Fees - Full Cost Recovery	\$ 14,002	\$ 16,788	12.00	\$ 168,024			