

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Finance Committee

FROM: Mathew Fuzie, General Manager

PREPARED BY: Jeffrey Schneider, Administrative Services Manager
Julie Dreher, Financial Analyst

DATE: March 5, 2019

SUBJECT: **FY18-19 Operating Budget: Mid-Year Update**

RECOMMENDATION: That the Finance Committee recommends that the Board of Directors approve the District's Mid-Year update to its FY18-19 Operating Budget, which was established with Board approval in August, 2018.

BACKGROUND: At mid-year, the District reassesses its Approved Operating Budget and presents proposed revisions to the Board of Directors for approval. Before reviewing with the Board, proposed revisions are reviewed by the Finance Committee, whose guidance is then reflected in a subsequent review with the Board at a Budget Workshop and Board of Directors meeting, which is scheduled for March 13, 2019.

To develop this year's proposed mid-year adjustments to the District's Operating Budget, staff have completed a line-item review of all Revenue, Personnel expense, and Services and Supplies accounts.

The results:

Revenue: Increase of \$379k versus the Approved Budget, from \$21,987k to \$22,366k

Personnel Expense: Reduction of \$215k versus the Approved Budget

Services and Supplies Expense: Reduction of \$455k versus the Approved Budget

The District thus proposes a mid-year Operating Budget that reflects a surplus Net Operating Result of \$1,048k.

Of note:

1. The mid-year Operating Budget accommodates all salary and benefit changes that went into effect in January, when 46 Regular, full-time positions were established, part-time benefits were materially enhanced, and hours constraints were created for part-time benefited and casual (formerly known as part-time and seasonal) staff.
2. The mid-year Operating Budget no longer includes two legacy budget items: a) a vacancy factor (which had reduced our Approved Operating Budget by \$204k in the second half of FY18-19); and b) the GM Contingency of \$100k (no reason to continue to have a contingency given our projected surplus).
3. While we have proposals to spend a portion of our projected surplus, they will be periodically reviewed with the GM and funds will be released only upon GM approval; in the case of significant spend items (defined as greater than \$100k), the Board will be involved in the approval process. In addition, staff are re-assessing the District's financial reserves and this effort will have implications for spending plans as well.

Attachment:

Pages 1-4: District Overview: Revenue, Personnel Expense, Services and Supplies, and Net Operating Results (revenue less expenses) are presented versus the Approved Budget

- YTD actual results through December, 2018 and Balance of Year projections for January, 2019 through June, 2019 are combined to establish the District's Mid-Year FY18-19 Operating Budget proposal, and are compared with the District's Approved Budget.
- Data are presented by Unit and summarized by Department.

Pages 5-8: Department-level views: the Proposed Mid-Year Operating Results are presented by Unit by G/L Account, and data are consolidated at the Department level and compared with the District's Approved Department level budgets.

LARPD FY18-19 Mid-Year Operating Budget District Overview	Year to Date (YTD)			Balance of Year (BOY)			TOTAL YEAR		
	July - Dec Actual	July - Dec Budget	Variance B/(P)	Jan - June Forecast	Jan - June Budget	Variance B/(P)	Mid-Year Budget	Approved Budget	Variance B/(P)
REVENUE									
UNIT 01 - ADMINISTRATION	\$6,153,390	\$5,887,068	\$266,322	\$5,806,551	\$5,804,251	\$2,300	\$11,959,941	\$11,691,319	\$268,622
UNIT 02 - CLASSES, CAMPS, & EVENTS	161,596	147,800	\$13,796	293,854	267,600	\$26,254	455,450	415,400	\$40,050
UNIT 03 - ADULT SPORTS & FITNESS	57,562	57,286	\$276	101,697	103,944	(\$2,247)	159,259	161,230	(\$1,971)
UNIT 05 - BUILDING MAINTENANCE	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 06 - CAMP SHELLY	9,509	4,963	\$4,546	67,612	63,220	\$4,392	77,121	68,183	\$8,938
UNIT 07 - PARK OPERATIONS	257,532	250,256	\$7,276	194,727	216,533	(\$21,806)	452,259	466,789	(\$14,530)
UNIT 09 - EXTENDED STUDENT SERVICES	2,537,913	2,663,016	(\$125,103)	2,712,996	2,652,402	\$60,594	5,250,909	5,315,418	(\$64,509)
UNIT 10 - SENIOR SERVICES	105,940	52,780	\$53,160	80,942	91,809	(\$10,867)	186,882	144,589	\$42,293
UNIT 11 - PRESCHOOL	252,091	219,250	\$32,841	208,083	216,244	(\$8,161)	460,174	435,494	\$24,680
UNIT 16 - OPEN SPACE	100,509	82,809	\$17,700	437,848	436,592	\$1,256	538,357	519,401	\$18,956
UNIT 17 - MARKETING & PUBLIC INFORMATION	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 18 - TECHNOLOGY & COMMUNICATIONS	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 20 - CUSTOMER & BUSINESS SERVICES	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 25 - FACILITY USE & RENTALS	417,253	410,089	\$7,164	394,241	376,731	\$17,510	811,494	786,820	\$24,674
UNIT 26 - YOUTH SPORTS	74,023	67,732	\$6,291	150,143	120,711	\$29,432	224,166	188,443	\$35,723
UNIT 27 - FIELD & GYM RENTALS	187,345	217,038	(\$29,693)	275,928	238,565	\$37,363	463,273	455,603	\$7,670
UNIT 40 - BELIEVES PROGRAM	58,255	65,500	(\$7,245)	74,000	84,000	(\$10,000)	132,255	149,500	(\$17,245)
UNIT 41 - MIDDLE SCHOOL PROGRAM	312,631	290,535	\$22,096	293,145	286,588	\$6,557	605,776	577,123	\$28,653
UNIT 42 - BUILDING OPERATIONS	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 54 - AQUATICS	246,883	273,933	(\$27,050)	280,593	271,903	\$8,690	527,476	545,836	(\$18,360)
UNIT 57 - CONCESSIONS	33,173	38,830	(\$5,657)	27,650	27,070	\$580	60,823	65,900	(\$5,077)
UNIT 60 - CIP ADMINISTRATION	0	0	\$0	0	0	\$0	0	0	\$0
TOTAL REVENUE	\$10,965,605	\$10,728,885	\$236,720	\$11,400,010	\$11,258,163	\$141,847	\$22,365,615	\$21,987,048	\$378,567
ADMINISTRATION	6,153,390	5,887,068	\$266,322	5,806,551	5,804,251	\$2,300	11,959,941	11,691,319	\$268,622
RECREATION	1,177,835	1,212,708	(\$34,873)	1,524,106	1,406,524	\$117,582	2,701,941	2,619,232	\$82,709
COMMUNITY SERVICES	\$3,266,830	\$3,291,081	(\$24,251)	\$3,369,166	\$3,331,043	\$38,123	\$6,635,996	\$6,622,124	\$13,872
PARKS, MAINTENANCE, AND OPEN SPACE	\$367,550	\$338,028	\$29,522	\$700,187	\$716,345	(\$16,158)	\$1,067,737	\$1,054,373	\$13,364
District Total	\$10,965,605	\$10,728,885	\$236,720	\$11,400,010	\$11,258,163	\$141,847	\$22,365,615	\$21,987,048	\$378,567

LARPD FY18-19 Mid-Year Operating Budget District Overview	Year to Date (YTD)			Balance of Year (BOY)			TOTAL YEAR		
	July - Dec Actual	July - Dec Budget	Variance B/(P)	Jan - June Forecast	Jan - June Budget	Variance B/(P)	Mid-Year Budget	Approved Budget	Variance B/(P)
PERSONNEL EXPENSE									
UNIT 01 - ADMINISTRATION	\$759,671	\$826,658	\$66,987	\$853,337	\$631,627	(\$221,710)	\$1,613,008	\$1,458,285	(\$154,723)
UNIT 02 - CLASSES, CAMPS, & EVENTS	45,508	38,493	(\$7,015)	43,801	36,403	(\$7,398)	89,309	74,896	(\$14,413)
UNIT 03 - ADULT SPORTS & FITNESS	20,778	47,925	\$27,147	30,122	35,998	\$5,876	50,900	83,923	\$33,023
UNIT 05 - BUILDING MAINTENANCE	261,861	266,914	\$5,053	300,900	288,987	(\$11,913)	562,761	555,901	(\$6,860)
UNIT 06 - CAMP SHELLY	21,165	29,950	\$8,785	10,566	10,271	(\$295)	31,731	40,221	\$8,490
UNIT 07 - PARK OPERATIONS	1,243,527	1,330,264	\$86,737	1,315,958	1,340,447	\$24,489	2,559,485	2,670,711	\$111,226
UNIT 09 - EXTENDED STUDENT SERVICES	2,109,862	2,213,425	\$103,563	2,270,523	2,245,257	(\$25,266)	4,380,385	4,458,682	\$78,297
UNIT 10 - SENIOR SERVICES	148,060	132,436	(\$15,624)	133,564	139,415	\$5,851	281,624	271,851	(\$9,773)
UNIT 11 - PRESCHOOL	186,790	176,931	(\$9,859)	230,271	228,869	(\$1,402)	417,061	405,800	(\$11,261)
UNIT 16 - OPEN SPACE	603,845	623,800	\$19,955	573,772	624,508	\$50,736	1,177,617	1,248,308	\$70,691
UNIT 17 - MARKETING & PUBLIC INFORMATION	50,463	65,753	\$15,290	81,232	62,388	(\$18,844)	131,695	128,141	(\$3,554)
UNIT 18 - TECHNOLOGY & COMMUNICATIONS	49,324	48,318	(\$1,006)	59,523	53,093	(\$6,430)	108,847	101,411	(\$7,436)
UNIT 20 - CUSTOMER & BUSINESS SERVICES	230,818	225,374	(\$5,444)	241,834	233,456	(\$8,378)	472,652	458,830	(\$13,822)
UNIT 25 - FACILITY USE & RENTALS	198,343	204,081	\$5,738	193,301	217,199	\$23,898	391,644	421,280	\$29,636
UNIT 26 - YOUTH SPORTS	72,814	97,918	\$25,104	71,249	63,341	(\$7,908)	144,063	161,259	\$17,196
UNIT 27 - FIELD & GYM RENTALS	90,852	143,882	\$53,030	141,588	155,772	\$14,184	232,440	299,654	\$67,214
UNIT 40 - BELIEVES PROGRAM	58,253	78,242	\$19,989	76,556	76,251	(\$305)	134,809	154,493	\$19,684
UNIT 41 - MIDDLE SCHOOL PROGRAM	236,562	255,733	\$19,171	279,011	260,244	(\$18,767)	515,573	515,977	\$404
UNIT 42 - BUILDING OPERATIONS	228,505	251,482	\$22,977	316,592	269,329	(\$47,263)	545,097	520,811	(\$24,286)
UNIT 54 - AQUATICS	592,742	603,033	\$10,291	451,372	479,844	\$28,472	1,044,114	1,082,877	\$38,763
UNIT 57 - CONCESSIONS	21,476	25,331	\$3,855	18,624	14,653	(\$3,971)	40,100	39,984	(\$116)
UNIT 60 - CIP ADMINISTRATION	51,497	52,611	\$1,114	68,818	53,916	(\$14,902)	120,315	106,527	(\$13,788)
TOTAL PERSONNEL EXPENSE	\$7,282,716	\$7,738,554	\$455,838	\$7,762,516	\$7,521,268	(\$241,248)	\$15,045,232	\$15,259,822	\$214,590
ADMINISTRATION	808,995	874,976	\$65,981	912,861	684,720	(\$228,141)	1,721,856	1,559,696	(\$162,160)
RECREATION	1,552,299	1,703,272	\$150,973	1,589,716	1,568,383	(\$21,333)	3,142,015	3,271,655	\$129,640
COMMUNITY SERVICES	\$2,739,527	\$2,856,767	\$117,240	\$2,989,925	\$2,950,036	(\$39,889)	\$5,729,452	\$5,806,803	\$77,351
PARKS, MAINTENANCE, AND OPEN SPACE	\$2,181,895	\$2,303,539	\$121,644	\$2,270,014	\$2,318,129	\$48,115	\$4,451,909	\$4,621,668	\$169,759
District Total	\$7,282,716	\$7,738,554	\$455,838	\$7,762,516	\$7,521,268	(\$241,248)	\$15,045,232	\$15,259,822	\$214,590

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SERVICES AND SUPPLIES									
UNIT 01 - ADMINISTRATION	\$428,733	\$661,828	\$233,095	\$464,730	\$557,743	\$93,013	\$893,463	\$1,219,571	\$326,108
UNIT 02 - CLASSES, CAMPS, & EVENTS	141,627	156,796	\$15,169	125,087	116,403	(\$8,684)	266,714	273,199	\$6,485
UNIT 03 - ADULT SPORTS & FITNESS	28,795	35,958	\$7,163	46,403	41,360	(\$5,043)	75,198	77,318	\$2,120
UNIT 05 - BUILDING MAINTENANCE	400,624	463,457	\$62,833	363,953	353,206	(\$10,747)	764,577	816,663	\$52,086
UNIT 06 - CAMP SHELLY	7,170	10,945	\$3,775	13,280	13,545	\$265	20,450	24,490	\$4,040
UNIT 07 - PARK OPERATIONS	1,328,069	1,249,793	(\$78,276)	897,917	879,872	(\$18,045)	2,225,986	2,129,665	(\$96,321)
UNIT 09 - EXTENDED STUDENT SERVICES	189,344	320,033	\$130,689	313,766	208,334	(\$105,432)	503,110	528,367	\$25,257
UNIT 10 - SENIOR SERVICES	74,322	47,486	(\$26,836)	47,409	47,408	(\$1)	121,731	94,894	(\$26,837)
UNIT 11 - PRESCHOOL	11,658	9,300	(\$2,358)	10,133	10,800	\$667	21,791	20,100	(\$1,691)
UNIT 16 - OPEN SPACE	31,546	58,605	\$27,059	91,087	73,124	(\$17,963)	122,633	131,729	\$9,096
UNIT 17 - MARKETING & PUBLIC INFORMATION	66,650	77,790	\$11,140	82,396	77,279	(\$5,117)	149,046	155,069	\$6,023
UNIT 18 - TECHNOLOGY & COMMUNICATIONS	120,074	123,420	\$3,346	119,610	121,959	\$2,349	239,684	245,379	\$5,695
UNIT 20 - CUSTOMER & BUSINESS SERVICES	85,417	97,287	\$11,870	120,106	119,211	(\$895)	205,523	216,498	\$10,975
UNIT 25 - FACILITY USE & RENTALS	81,742	100,498	\$18,756	66,331	73,602	\$7,271	148,073	174,100	\$26,027
UNIT 26 - YOUTH SPORTS	28,972	30,185	\$1,213	27,171	23,615	(\$3,556)	56,143	53,800	(\$2,343)
UNIT 27 - FIELD & GYM RENTALS	19,393	32,768	\$13,375	31,118	29,531	(\$1,587)	50,511	62,299	\$11,788
UNIT 40 - BELIEVES PROGRAM	0	0	\$0	0	0	\$0	0	0	\$0
UNIT 41 - MIDDLE SCHOOL PROGRAM	24,132	22,076	(\$2,056)	31,076	31,077	\$1	55,208	53,153	(\$2,055)
UNIT 42 - BUILDING OPERATIONS	71,997	100,640	\$28,643	62,128	61,740	(\$388)	134,125	162,380	\$28,255
UNIT 54 - AQUATICS	72,653	90,500	\$17,847	58,890	46,075	(\$12,815)	131,543	136,575	\$5,032
UNIT 57 - CONCESSIONS	12,104	14,400	\$2,296	10,975	11,500	\$525	23,079	25,900	\$2,821
UNIT 45 - CAPITAL	21,095	49,454	\$28,359	28,359	0	(\$28,359)	49,454	49,454	\$0
UNIT 60 - CIP ADMINISTRATION	1,707	33,760	\$32,053	3,510	33,660	\$30,150	5,217	67,420	\$62,203
TOTAL SERVICES AND SUPPLIES	\$3,247,824	\$3,786,979	\$539,155	\$3,015,435	\$2,931,044	(\$84,391)	\$6,263,259	\$6,718,023	\$454,764
ADMINISTRATION	569,902	834,702	\$264,800	612,699	679,702	\$67,003	1,182,601	1,514,404	\$331,803
RECREATION	609,350	736,822	\$127,472	630,605	600,316	(\$30,289)	1,239,955	1,337,138	\$97,183
COMMUNITY SERVICES	\$299,456	\$398,895	\$99,439	\$402,384	\$297,619	(\$104,765)	\$701,840	\$696,514	(\$5,326)
PARKS, MAINTENANCE, AND OPEN SPACE	\$1,769,116	\$1,816,560	\$47,444	\$1,369,747	\$1,353,407	(\$16,340)	\$3,138,863	\$3,169,967	\$31,104
District Total	\$3,247,824	\$3,786,979	\$539,155	\$3,015,435	\$2,931,044	(\$84,391)	\$6,263,259	\$6,718,023	\$454,764

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	July - Dec Actual	July - Dec Budget	Variance B/(P)	Jan - June Forecast	Jan - June Budget	Variance B/(P)	Mid-Year Budget	Approved Budget	Variance B/(P)
NET OPERATING RESULTS (Rev - Exp)									
UNIT 01 - ADMINISTRATION	\$4,964,986	\$4,398,582	\$566,404	\$4,488,483	\$4,614,881	(\$126,398)	\$9,453,469	\$9,013,463	\$440,006
UNIT 02 - CLASSES, CAMPS, & EVENTS	(\$25,539)	(\$47,489)	\$21,950	\$124,966	\$114,794	\$10,172	\$99,427	\$67,305	\$32,122
UNIT 03 - ADULT SPORTS & FITNESS	\$7,989	(\$26,597)	\$34,586	\$25,172	\$26,586	(\$1,414)	\$33,161	(\$11)	\$33,172
UNIT 05 - BUILDING MAINTENANCE	(\$662,485)	(\$730,371)	\$67,886	(\$664,853)	(\$642,193)	(\$22,660)	(\$1,327,338)	(\$1,372,564)	\$45,226
UNIT 06 - CAMP SHELLY	(\$18,826)	(\$35,932)	\$17,106	\$43,766	\$39,404	\$4,362	\$24,940	\$3,472	\$21,468
UNIT 07 - PARK OPERATIONS	(\$2,314,064)	(\$2,329,801)	\$15,737	(\$2,019,148)	(\$2,003,786)	(\$15,362)	(\$4,333,212)	(\$4,333,587)	\$375
UNIT 09 - EXTENDED STUDENT SERVICES	\$238,707	\$129,558	\$109,149	\$128,707	\$198,811	(\$70,104)	\$367,414	\$328,369	\$39,045
UNIT 10 - SENIOR SERVICES	(\$116,442)	(\$127,142)	\$10,700	(\$100,031)	(\$95,014)	(\$5,017)	(\$216,473)	(\$222,156)	\$5,683
UNIT 11 - PRESCHOOL	\$53,643	\$33,019	\$20,624	(\$32,321)	(\$23,425)	(\$8,896)	\$21,322	\$9,594	\$11,728
UNIT 16 - OPEN SPACE	(\$534,882)	(\$599,596)	\$64,714	(\$227,011)	(\$261,040)	\$34,029	(\$761,893)	(\$860,636)	\$98,743
UNIT 17 - MARKETING & PUBLIC INFORMATION	(\$117,113)	(\$143,543)	\$26,430	(\$163,627)	(\$139,667)	(\$23,960)	(\$280,740)	(\$283,210)	\$2,470
UNIT 18 - TECHNOLOGY & COMMUNICATIONS	(\$169,398)	(\$171,738)	\$2,340	(\$179,133)	(\$175,052)	(\$4,081)	(\$348,531)	(\$346,790)	(\$1,741)
UNIT 20 - CUSTOMER & BUSINESS SERVICES	(\$316,235)	(\$322,661)	\$6,426	(\$361,940)	(\$352,667)	(\$9,273)	(\$678,175)	(\$675,328)	(\$2,847)
UNIT 25 - FACILITY USE & RENTALS	\$137,168	\$105,510	\$31,658	\$134,609	\$85,930	\$48,679	\$271,777	\$191,440	\$80,337
UNIT 26 - YOUTH SPORTS	(\$27,763)	(\$60,371)	\$32,608	\$51,723	\$33,755	\$17,968	\$23,960	(\$26,616)	\$50,576
UNIT 27 - FIELD & GYM RENTALS	\$77,100	\$40,388	\$36,712	\$103,222	\$53,262	\$49,960	\$180,322	\$93,650	\$86,672
UNIT 40 - BELIEVES PROGRAM	\$2	(\$12,742)	\$12,744	(\$2,556)	\$7,749	(\$10,305)	(\$2,554)	(\$4,993)	\$2,439
UNIT 41 - MIDDLE SCHOOL PROGRAM	\$51,937	\$12,726	\$39,211	(\$16,942)	(\$4,733)	(\$12,209)	\$34,995	\$7,993	\$27,002
UNIT 42 - BUILDING OPERATIONS	(\$300,502)	(\$352,122)	\$51,620	(\$378,720)	(\$331,069)	(\$47,651)	(\$679,222)	(\$683,191)	\$3,969
UNIT 54 - AQUATICS	(\$418,512)	(\$419,600)	\$1,088	(\$229,669)	(\$254,016)	\$24,347	(\$648,181)	(\$673,616)	\$25,435
UNIT 57 - CONCESSIONS	(\$407)	(\$901)	\$494	(\$1,949)	\$917	(\$2,866)	(\$2,356)	\$16	(\$2,372)
UNIT 45 - CAPITAL	(\$21,095)	(\$49,454)	\$28,359	(\$28,359)	\$0	(\$28,359)	(\$49,454)	(\$49,454)	\$0
UNIT 60 - CIP ADMINISTRATION	(\$53,204)	(\$86,371)	\$33,167	(\$72,328)	(\$87,576)	\$15,248	(\$125,532)	(\$173,947)	\$48,415
NET OPERATING RESULTS - DISTRICT TOTAL	\$435,065	(\$796,648)	\$1,231,713	\$622,059	\$805,851	(\$183,792)	\$1,057,124	\$9,203	\$1,047,921
ADMINISTRATION	\$4,774,493	\$4,177,390	\$597,103	\$4,280,991	\$4,439,829	(\$158,838)	\$9,055,484	\$8,617,219	\$438,265
RECREATION	(983,814)	(1,227,386)	\$243,572	(696,215)	(762,175)	\$65,960	(1,680,029)	(1,989,561)	\$309,532
COMMUNITY SERVICES	\$227,847	\$35,419	\$192,428	(\$23,143)	\$83,388	(\$106,531)	\$204,704	\$118,807	\$85,897
PARKS, MAINTENANCE, AND OPEN SPACE	(\$3,583,461)	(\$3,782,071)	\$198,610	(\$2,939,574)	(\$2,955,191)	\$15,617	(\$6,523,035)	(\$6,737,262)	\$214,227
District Total	\$435,065	(\$796,648)	\$1,231,713	\$622,059	\$805,851	(\$183,792)	\$1,057,124	\$9,203	\$1,047,921

Unit Budget Summary

Administration

		FY 18-19 Mid-Year Budget				
		Unit 01	Unit 18	Unit 45	FY 18-19 Mid-Year Budget	FY 18-19 Approved Budget
		Admin	Technology & Communications	Capital Equipment		
REVENUE		11,959,939	0	0	11,959,939	11,691,320
SALARIES & BENEFITS						
Full Time Salaries		963,224	14,127	0	977,351	837,344
Part Time Benefited		201,668	74,703	0	276,371	360,889
Part Time Wages		4,045	0	0	4,045	4,876
Board of Directors Stipends		27,790	0	0	27,790	24,960
Retirement		201,704	5,389	0	207,093	213,294
Employee Group Insurance		191,137	8,127	0	199,265	263,453
Workers Compensation		-15,915	598	0	-15,317	19,138
Medicare/FICA		39,365	5,903	0	45,268	40,486
Vacancy Savings		0	0	0	0	-204,745
TOTAL SALARIES & BENEFITS		1,613,018	108,847	0	1,721,866	1,559,695
SERVICES & SUPPLIES						
4403 Agricultural Supplies		0	0	0	0	0
4417 Uniforms/Safety Products		428	0	0	428	240
4432 Household Supplies		11	0	0	11	0
4440 Food		9,693	0	0	9,693	9,204
4442 Office Supplies		5,756	0	0	5,756	3,000
4444 Medical		19,794	0	0	19,794	31,500
4446 Tools & Instruments		0	0	0	0	0
4447 Non-Capital Equipment		11,929	9,862	0	21,791	8,129
4450 Maint. - Structures/Grounds		0	0	0	0	0
4451 Maintenance of Equipment		25,050	14,563	0	39,613	74,950
4452 Utilities - Water/Sewer		0	0	0	0	0
4453 Utilities -Gas/Electric/Other		0	0	0	0	0
4454 Communications		1,140	100,798	0	101,938	109,570
4459 Memberships & Subscriptions		18,229	0	0	18,229	21,378
4460 Travel		24,321	0	0	24,321	19,980
4461 Training & Conferences		17,086	180	0	17,266	36,356
4462 Publications & Legal Notices		4,635	0	0	4,635	7,980
4463 Legal Services		141,592	0	0	141,592	144,000
4464 Program Services/Supplies		10,166	0	0	10,166	192,500
4465 Professional Services		352,768	114,280	0	467,048	462,290
4466 Licensing		11,536	0	0	11,536	12,500
4467 Field Trips & Events		0	0	0	0	0
4468 Instructors & Sports Officials		0	0	0	0	0
4470 Insurance		237,720	0	0	237,720	231,373
4476 Rent & Lease - Equipment		126	0	0	126	0
4477 Rent & Lease - Structures		0	0	0	0	0
4699 Miscellaneous Expense		(333)	0	0	(333)	0
4704 Finance Charges & Interest		1,816	0	0	1,816	0
4750 Contingency		0	0	0	0	100,000
CAPITAL EQUIPMENT		0	0	49,454	49,454	49,454
TOTAL SERVICES & SUPPLIES		893,463	239,683	49,454	1,182,600	1,514,404
TOTAL OPERATING EXPENSES		2,506,481	348,530	49,454	2,904,466	3,074,099
Revenue less expense		9,453,457	(348,530)	(49,454)	9,055,473	8,617,225

Unit Budget Summary
Recreation Department

FY 18-19 Mid-Year Budget											FY 18-19 Mid-Year Budget	FY 18-19 Approved Budget
Unit 02 Class, Camps & Events	Unit 03 Adult Sports & Fitness	Unit 17 Marketing & Public Information	Unit 20 Customer & Business Services	Unit 25 Facility Use & Rentals	Unit 26 Youth Sports & Fitness	Unit 27 Field & Gym Rentals	Unit 42 Building Operations	Unit 54 Aquatics	Unit 57 Concessions			
REVENUE	455,450	159,259	0	0	811,497	224,166	463,273	0	527,476	60,823	2,701,944	2,619,232
SALARIES & BENEFITS												
Full Time Salaries	38,433	4,729	72,355	198,110	124,088	52,798	85,307	131,081	238,569	5,830	951,300	788,325
Part Time Benefited	201	4,130	27,232	95,463	77,803	19,956	24,114	100,189	81,930	0	431,018	625,262
Part Time Wages	27,323	34,263	0	52,287	80,146	51,173	82,087	157,173	487,625	27,895	999,972	999,556
Retirement	10,309	1,067	8,293	51,954	24,327	7,868	15,301	19,589	61,209	1,557	201,474	218,556
Employee Group Insurance	7,816	2,118	16,397	52,900	48,932	1,732	7,762	62,416	73,541	1,255	274,870	343,083
Workers Compensation	2,571	1,589	1,487	5,670	20,624	4,575	7,034	49,104	54,207	1,333	148,194	161,165
Medicare/FICA	2,657	3,004	5,931	16,268	15,725	5,961	10,834	25,544	47,033	2,230	135,187	135,707
TOTAL SALARIES & BENEFITS	89,310	50,900	131,695	472,652	391,645	144,063	232,439	545,096	1,044,114	40,100	3,142,015	3,271,655
SERVICES & SUPPLIES												
4403 Agricultural Supplies	0	0	0	0	0	0	8,033	0	0	0	8,033	13,000
4417 Uniforms/Safety Products	1,040	500	79	204	500	1,000	1,032	1,168	4,200	400	10,123	11,300
4432 Household Supplies	0	0	0	607	0	0	984	49,325	400	0	51,316	51,200
4440 Food	1,957	198	155	1,882	129	615	7,315	557	2,196	21,927	36,931	41,050
4442 Office Supplies	121	174	6,479	25,707	823	171	534	209	3,256	104	37,579	66,200
4444 Medical	0	52	0	302	0	0	0	0	2,781	0	3,135	1,400
4446 Tools & Instruments	0	200	21	0	0	200	1,009	0	1,154	0	2,584	4,650
4447 Non-Capital Equipment	0	0	3,415	3,003	12,950	0	1,174	19,141	14,065	602	54,350	48,450
4450 Maint. - Structures/Grounds	0	0	0	0	0	0	2,409	0	60,292	0	62,701	69,400
4451 Maintenance of Equipment	0	1,780	0	0	0	0	10,297	0	12,643	0	24,720	27,150
4452 Utilities - Water/Sewer	0	0	0	0	0	0	0	0	0	0	0	0
4453 Utilities -Gas/Electric/Other	0	0	0	0	0	0	0	0	0	0	0	0
4454 Communications	0	0	0	900	0	0	0	0	1,200	0	2,100	3,700
4459 Memberships & Subscriptions	0	3,301	474	625	150	501	950	93	2,816	0	8,910	7,690
4460 Travel	40	0	3,600	3,501	497	100	200	1,185	716	0	9,839	11,540
4461 Training & Conferences	0	270	2,619	2,020	803	600	628	563	3,474	0	10,977	12,010
4462 Publications & Legal Notices	0	0	0	0	0	0	0	0	0	0	0	0
4463 Legal Services	0	0	0	0	0	0	0	0	0	0	0	0
4464 Program Services/Supplies	9,305	7,723	1,166	8,181	103	5,472	95	557	15,526	45	48,173	86,353
4465 Professional Services	11,105	0	131,037	166	114,070	0	8,050	61,327	5,118	0	330,873	370,650
4466 Licensing	0	0	0	0	0	0	0	0	0	0	0	0
4467 Field Trips & Events	503	0	0	0	0	1,630	0	0	0	0	2,133	4,700
4468 Instructors & Sports Officials	242,642	61,000	0	0	0	45,854	0	0	1,706	0	351,202	328,700
4470 Insurance	0	0	0	0	18,049	0	0	0	0	0	18,049	22,000
4476 Rent & Lease - Equipment	0	0	0	43,860	0	0	7,800	0	0	0	51,660	54,000
4477 Rent & Lease - Structures	0	0	0	0	0	0	0	0	0	0	0	0
4704 Recreation Software Credit Card Fees	0	0	0	70,832	0	0	0	0	0	0	70,832	62,000
4705 Recreation Software Transaction Fees	0	0	0	43,731	0	0	0	0	0	0	43,731	40,000
TOTAL SERVICES & SUPPLIES	266,713	75,198	149,045	205,521	148,074	56,143	50,510	134,125	131,543	23,078	1,239,950	1,337,143
TOTAL OPERATING EXPENSES	356,023	126,098	280,739	678,173	539,719	200,206	282,949	679,221	1,175,657	63,178	4,381,965	4,608,798
Revenue less expense	99,427	33,161	(280,739)	(678,173)	271,778	23,960	180,324	(679,221)	(648,181)	(2,355)	(1,680,021)	(1,989,566)

Unit Budget Summary

Community Services

REVENUE

SALARIES & BENEFITS

Full Time Salaries
 Part Time Benefited
 Part Time Wages
 Retirement
 Employee Group Insurance
 Workers Compensation
 Medicare/FICA

TOTAL SALARIES & BENEFITS

SERVICES & SUPPLIES

4403 Agricultural Supplies
 4417 Uniforms/Safety Products
 4432 Household Supplies
 4440 Food
 4442 Office Supplies
 4444 Medical
 4446 Tools & Instruments
 4447 Non-Capital Equipment
 4450 Maint. - Structures/Grounds
 4451 Maintenance of Equipment
 4452 Utilities - Water/Sewer
 4453 Utilities -Gas/Electric/Other
 4454 Communications
 4459 Memberships & Subscriptions
 4460 Travel
 4461 Training & Conferences
 4462 Publications & Legal Notices
 4463 Legal Services
 4464 Program Services/Supplies
 4465 Professional Services
 4466 Licensing
 4467 Field Trips & Events
 4468 Instructors & Sports Officials
 4470 Insurance
 4476 Rent & Lease - Equipment
 4477 Rent & Lease - Structures

TOTAL SERVICES & SUPPLIES

TOTAL OPERATING EXPENSES

Revenue less expense

FY 18-19 Mid-Year Budget						FY 18-19 Mid Year Budget	FY 18-19 Approved Budget
Unit 09 Extended Student Services	Unit 10 Senior Services	Unit 11 Preschool, Youth Camps	Unit 40 Believes Program	Unit 41 Middle School Program			
5,250,910	186,882	460,173	132,255	605,777		6,635,997	6,622,123
1,499,057	130,741	68,748	4,963	95,722		1,799,231	1,506,648
846,369	53,025	0	0	133,245		1,032,639	1,179,604
875,063	34,119	279,975	114,254	185,439		1,488,850	1,625,275
353,062	20,986	15,686	1,460	10,010		401,204	445,228
518,316	25,420	17,417	918	44,952		607,023	643,522
123,155	7,016	12,827	4,401	15,375		162,774	170,076
165,363	10,318	22,407	8,813	30,830		237,731	236,450
4,380,385	281,625	417,060	134,809	515,573		5,729,452	5,806,802
0	0	646	0	0		646	0
754	40	0	0	800		1,594	3,500
32,951	78	1,161	0	2,863		37,053	41,570
61,719	8,403	1,188	0	13,144		84,454	83,698
18,932	564	662	0	274		20,432	24,750
1,962	0	67	0	0		2,029	2,592
2,151	0	17	0	0		2,168	2,200
4,120	42	1,500	0	0		5,662	6,000
123,776	0	6,127	0	0		129,903	133,000
1,680	0	0	0	0		1,680	1,800
0	0	0	0	0		0	0
0	0	0	0	0		0	0
14,258	0	0	0	0		14,258	12,000
1,174	245	0	0	180		1,599	1,511
958	358	0	0	0		1,316	1,710
710	70	420	0	0		1,200	2,700
0	0	0	0	0		0	0
0	0	0	0	0		0	0
58,535	4,216	10,003	0	9,427		82,181	92,511
10,088	0	0	0	0		10,088	8,100
9,810	0	0	0	0		9,810	9,999
33,134	84,395	0	0	14,703		132,232	98,701
0	23,320	0	0	0		23,320	20,124
62,765	0	0	0	13,155		75,920	75,588
19,618	0	0	0	663		20,281	28,920
44,016	0	0	0	0		44,016	45,540
503,111	121,731	21,791	0	55,209		701,842	696,514
4,883,496	403,356	438,851	134,809	570,782		6,431,294	6,503,316
367,414	(216,474)	21,322	(2,554)	34,995		204,703	118,807

Unit Budget Summary

Parks, Maintenance, & Open Space

		FY 18-19 Mid-Year Budget					FY 18-19 Mid-Year Budget	FY 18-19 Approved Budget
		Unit 05 Building Maintenance	Unit 06 Camp Shelly	Unit 07 Park Operations	Unit 16 Open Space	Unit 60 CIP		
REVENUE		0	77,121	452,258	538,357	0	1,067,736	1,054,374
SALARIES & BENEFITS								
Full Time Salaries		330,710	3,973	1,254,496	378,597	63,216	2,030,992	1,596,495
Part Time Benefited		25,924	14,823	342,816	289,668	23,650	696,881	1,183,422
Part Time Wages		0	5,332	81,934	198,811	0	286,077	324,362
Retirement		74,918	1,391	255,746	105,832	11,361	449,248	483,999
Employee Group Insurance		86,426	3,010	341,915	116,558	16,268	564,177	581,880
Workers Compensation		36,496	1,605	207,444	46,868	1,032	293,445	313,058
Medicare/FICA		8,287	1,596	75,134	41,284	4,787	131,088	138,451
TOTAL SALARIES & BENEFITS		562,761	31,730	2,559,485	1,177,618	120,314	4,451,908	4,621,669
SERVICES & SUPPLIES								
4403 Agricultural Supplies		101	50	75,109	835	0	76,095	93,650
4417 Uniforms/Safety Products		1,069	0	13,580	8,121	0	22,770	25,380
4432 Household Supplies		78	119	39,014	982	270	40,463	37,685
4440 Food		90	236	6,529	8,179	224	15,258	13,430
4442 Office Supplies		234	201	7,253	1,982	1,308	10,978	15,965
4444 Medical		278	50	1,240	211	0	1,779	750
4446 Tools & Instruments		5,747	88	15,389	3,331	0	24,555	20,455
4447 Non-Capital Equipment		3,507	150	5,000	13,146	177	21,980	16,640
4450 Maint. - Structures/Grounds		226,989	1,200	423,734	26,129	0	678,052	632,550
4451 Maintenance of Equipment		7,864	25	65,300	2,101	0	75,290	88,040
4452 Utilities - Water/Sewer		0	887	1,293,676	3,558	0	1,298,121	1,268,520
4453 Utilities -Gas/Electric/Other		482,143	1,697	0	60	0	483,900	498,372
4454 Communications		0	25	9,900	19,509	0	29,434	28,680
4459 Memberships & Subscriptions		0	0	3,671	414	2,440	6,525	6,180
4460 Travel		2,541	632	93,185	3,400	0	99,758	104,800
4461 Training & Conferences		1,080	0	7,110	3,273	798	12,261	15,440
4462 Publications & Legal Notices		0	0	0	0	0	0	0
4463 Legal Services		0	0	0	0	0	0	0
4464 Program Services/Supplies		0	50	156	3,718	0	3,924	3,650
4465 Professional Services		32,407	7,501	34,413	14,967	0	89,288	153,335
4466 Licensing		0	0	850	0	0	850	1,000
4467 Field Trips & Events		0	0	0	845	0	845	750
4468 Instructors & Sports Officials		0	0	0	0	0	0	0
4470 Insurance		0	0	0	0	0	0	0
4476 Rent & Lease - Equipment		450	1,039	20,472	7,871	0	29,832	27,800
4477 Rent & Lease - Structures		0	6,500	110,400	0	0	116,900	116,900
TOTAL SERVICES & SUPPLIES		764,578	20,450	2,225,981	122,632	5,217	3,138,858	3,169,972
TOTAL OPERATING EXPENSES		1,327,339	52,180	4,785,466	1,300,250	125,531	7,590,766	7,791,641
Revenue less expense		(1,327,339)	24,941	(4,333,208)	(761,893)	(125,531)	(6,523,030)	(6,737,267)