

Livermore Area Recreation and Park District

Staff Report

TO: Chair Faltings and Finance Committee

FROM: Mathew Fuzie, General Manager

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

DATE: March 2, 2020

SUBJECT: **FY19-20 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 FY19-20 Operating Budget, which was established with Board approval in June, 2019.

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 11, 2020.

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: Decrease of \$142k versus the Approved Budget, from \$23,512k to \$23,370k

Salary and Benefits Expense: Reduction of \$1,271k versus the Approved Budget

Services and Supplies Expense: Increase of \$647k versus the Approved Budget

The Original Budget included a contingency of \$431k which, as a result of the proposed Mid-year changes, will increase to \$913k.

Of note:

1. In FY 19-20, the District Salary and Benefits now reflect a full year of the changes that were implemented at the mid-year point in FY18-19, which included the creation of 46 Regular, full-time positions and the material enhancement of part-time benefits for 45 part-time benefited staff.
2. Facilities Maintenance: several initiatives have been incorporated in the proposed operating budget for the remainder of FY19-20 that were not in the budget that was approved in June:
 - a. \$20k Arroyo Bridge Railing
 - b. \$86k May Nissen Tennis Courts (replacing fence, resurfacing and re-striping)
 - c. \$65k Ledford House demolition
 - d. Other high profile items are planned for FY20-21, such as the RLCC facility painting, floors replacement, Trevarno HVAC and roof repair.
3. Park Maintenance
 - a. \$61k Max Baer outfield improvements to be completed prior to the Little League World Series.
 - b. Year-over-year comparisons of Park Maintenance financials reflect the transition to the use of outside services in support of park maintenance staff (in professional services and maintenance of structures and grounds).
4. Community Outreach:
 - a. Plans reflect the hiring of a Part-time benefitted volunteer coordinator in March.
 - b. Open Space: plans now reflect the recent organizational changes associated with the team (two Field Supervising rangers, and three new Park Rangers).
 - c. ESS staffing shortfalls in the first half of the year have been resolved and thus enrollment has recently increased by 105 children and the group is back on track financially. PAL's original budget had 3 Full-time coordinators and a 4th coordinator has been added to achieve full site coverage (one person had been supporting two sites).
5. Administration: Professional Services are above the Original budget as a result of the addition of the District's new IT partner, whose initial assessment and subsequent project efforts have driven our spend above budgeted levels, as well as spending to date on our Great Plains system upgrade (accounting) and our Open Space Consultant.
6. Recreation:
 - a. The District's revised approach to contract classes in response to AB5 legislation, in particular as pertains to the treatment of off-site contractors has led to a reduction in contract class revenue of \$52k for the entire year, but Staff have revisited timing assumptions for our remaining contract classes versus the original budget and we'll be favorable for the second half of the year by \$23k.
 - b. Aquatics programming needs have been rigorously reviewed which is reflected in revised staffing plans, though service levels will remain at or better than current levels. Swim lesson capacity has been increased to better service our community.
 - c. Revenue from room rentals are modestly down as a result of taking the Barn and the equestrian facility off-line and due limited availability of the Veterans Hall for LARPD uses.

7. Regarding our projected surplus, funds will be released only upon GM approval. In the case of significant spend items (defined as greater than \$250k per the updated Budget Policy approved by the Board in July, 2019), the Board will be involved in the approval process. In addition, staff will be working with the Board to re-assess the District's financial reserves, which will have implications for spending plans as well.

Attachment:

District and Departmental Financial Summaries: Revenue, Personnel Expense, Services and Supplies, and Net Operating Results (revenue less expenses) are presented alongside actual results from FY17-18 and FY18-19 as well as the original FY19-20 Budget, approved by the Board in June, 2019.

- YTD actual results through December, 2019 and Balance of Year projections for January, 2020 through June, 2020 are combined to establish the District's Mid-Year FY19-20 Operating Budget proposal, and are compared with the District's Approved Budget.
- Data are presented by Unit and summarized by Department.

LARPD FY 19-20 Mid-Year Budget

District Consolidation

	FY 17-18	FY 18-19	FY 19-20
	ACTUAL	ACTUAL	ORIGINAL BUDGET
REVENUE	\$21,443,243	\$22,569,035	\$23,511,913
SALARIES & BENEFITS	\$13,763,335	\$14,733,868	\$16,829,024
SERVICES & SUPPLIES			
4403 Agricultural Supplies	123,514	90,659	98,900
4417 Uniforms/Safety Products	41,252	30,048	43,120
4432 Household Supplies	110,142	117,836	110,336
4440 Food	150,791	140,532	146,909
4442 Office Supplies	74,910	71,702	71,865
4444 Medical	27,791	21,627	15,980
4446 Tools & Instruments	39,334	32,867	33,050
4447 Non-Capital Equipment	82,885	118,805	55,825
4450 Maint. - Structures/Grounds	821,489	1,056,526	869,550
4451 Maintenance of Equipment	127,098	115,675	250,203
4452 Utilities - Water/Sewer	1,231,573	1,241,002	1,344,149
4453 Utilities -Gas/Electric/Other	474,640	451,606	497,352
4454 Communications	131,541	129,224	135,500
4459 Memberships & Subscriptions	33,186	34,413	51,940
4460 Travel	124,047	131,332	144,960
4461 Training & Conferences	39,827	46,378	57,007
4462 Publications & Legal Notices	10,016	4,635	2,100
4463 Legal Services	131,333	136,330	144,000
4464 Program Services/Supplies	172,808	130,309	167,507
4465 Professional Services	861,760	909,105	717,970
4466 Licensing	26,717	25,083	22,300
4467 Field Trips & Events	145,511	134,397	137,600
4468 Instructors & Sports Officials	375,870	372,494	340,806
4470 Insurance	286,053	303,275	407,100
4476 Rent & Lease - Equipment	102,522	105,419	100,918
4477 Rent & Lease - Structures	186,627	141,603	161,964
4478 Rent & Lease - Vehicle	0	0	0
4699 Miscellaneous Expense	847	(116)	0
4704 Finance Charges/Rec Software Credit Card Fees	62,586	74,353	76,400
4705 Rec Software Transaction Fees	35,774	43,694	46,500
TOTAL SERVICES & SUPPLIES	\$6,032,444	\$6,210,813	\$6,251,811
Contingency	2,500	318,780	431,079
TOTAL OPERATING EXPENSES	\$19,798,279	\$21,263,461	\$23,511,914
Capital Equipment	473,873	419,358	0
Revenue less expense	\$1,171,091	\$886,216	\$0
Cost Recovery Percentage Rev/Exp	106%	104%	100%

FY 19-20 MID-YEAR BUDGET				Mid-Year Operating Budget FY 19-20
Administration	Parks, Maintenance, & Open Space	Community Services	Recreation	
\$13,001,005	\$998,233	\$6,813,801	\$2,556,712	\$23,369,751
\$2,222,181	\$4,633,647	\$6,028,119	\$2,674,180	\$15,558,127
0	86,205	35	3,477	89,717
1,806	23,510	3,077	19,516	47,909
268	48,136	28,919	97,666	174,989
9,936	10,864	76,778	24,313	121,891
21,560	10,775	20,458	30,826	83,619
8,279	908	1,101	1,627	11,915
75	22,764	1,032	6,209	30,080
53,853	13,210	2,853	12,505	82,421
0	983,770	54,928	87,327	1,126,025
90,493	88,324	1,068	13,653	193,538
0	1,344,738	0	700	1,345,438
0	334,379	0	300	334,679
64,221	18,141	17,068	23,570	123,000
24,140	6,852	3,379	17,694	52,065
22,302	92,477	643	5,925	121,347
13,423	5,714	720	5,067	24,924
3,092	0	121	303	3,516
132,000	0	0	0	132,000
40,607	3,476	72,781	39,424	156,288
767,747	285,323	47,606	140,280	1,240,956
12,703	2,115	9,922	8,280	33,020
0	976	134,375	1,964	137,315
0	0	30,963	238,347	269,310
409,300	0	0	28,847	438,147
7,122	32,130	20,879	43,538	103,669
0	130,506	44,064	700	175,270
0	108,495	0	0	108,495
78	0	0	0	78
1,076	0	0	74,793	75,869
0	0	0	47,756	47,756
\$1,684,081	\$3,653,788	\$572,770	\$974,607	\$6,885,246
0	0	0	0	0
\$3,906,261	\$8,287,435	\$6,600,889	\$3,648,788	\$22,443,373
13,594	0	0	0	13,594
\$9,081,150	(\$7,289,202)	\$212,912	(\$1,092,076)	\$912,784
332%	12%	103%	70%	104%

FY 19-20 Unit Budget Summary Administration
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	FY 17-18	FY 18-19	FY 19-20
	ACTUAL	ACTUAL	ORIGINAL BUDGET
REVENUE	11,223,820	12,154,770	12,683,975
SALARIES & BENEFITS	1,555,792	1,786,821	2,371,373
SERVICES & SUPPLIES			
4403 Agricultural Supplies	0	0	0
4417 Uniforms/Safety Products	1,382	1,077	740
4432 Household Supplies	12	11	0
4440 Food	15,930	7,995	12,204
4442 Office Supplies	5,561	18,893	12,400
4444 Medical	22,630	15,992	11,280
4446 Tools & Instruments	0	50	0
4447 Non-Capital Equipment	17,642	38,485	14,500
4450 Maint. - Structures/Grounds	0	0	0
4451 Maintenance of Equipment	17,985	26,750	82,238
4452 Utilities - Water/Sewer	0	0	0
4453 Utilities -Gas/Electric/Other	0	0	0
4454 Communications	107,987	102,455	94,200
4459 Memberships & Subscriptions	21,108	20,568	30,115
4460 Travel	34,511	25,355	37,330
4461 Training & Conferences	16,068	17,102	27,025
4462 Publications & Legal Notices	10,016	4,485	2,100
4463 Legal Services	131,333	136,330	144,000
4464 Program Services/Supplies	35,731	14,360	39,160
4465 Professional Services	556,381	595,825	499,610
4466 Licensing	14,004	13,568	11,500
4467 Field Trips & Events	0	50	0
4468 Instructors & Sports Officials	0	0	0
4470 Insurance	193,022	273,252	383,700
4476 Rent & Lease - Equipment	296	353	0
4477 Rent & Lease - Structures	0	0	0
4699 Miscellaneous Expense	847	(116)	0
4704 Finance Charges	4,061	2,499	0
CAPITAL EQUIPMENT	473,873	419,358	0
TOTAL SERVICES & SUPPLIES	1,680,380	1,734,697	1,402,102
Contingency	2,500	318,780	431,079
TOTAL OPERATING EXPENSES	3,238,672	3,840,298	4,204,554
Revenue less expense	7,985,148	8,314,472	8,479,421
Cost Recovery Percentage Rev/Exp	347%	317%	302%

FY 19-20 MID-YEAR BUDGET					Department Mid-Year Budget FY 19-20
Unit 01	Unit 17	Unit 18	Unit 45		
Admin	Marketing & Public Information	Technology & Communications	Capital Equipment		
12,974,233	26,772	0	0		13,001,005
1,925,342	221,727	75,111	0		2,222,181
0	0	0	0		0
1,461	345	0	0		1,806
268	0	0	0		268
7,844	2,062	30	0		9,936
8,747	12,513	300	0		21,560
8,279	0	0	0		8,279
0	0	75	0		75
2,041	15,368	36,444	0		53,853
0	0	0	0		0
73,995	0	16,498	0		90,493
0	0	0	0		0
0	0	0	0		0
0	0	64,221	0		64,221
23,601	539	0	0		24,140
20,011	2,291	0	0		22,302
11,718	1,705	0	0		13,423
3,092	0	0	0		3,092
132,000	0	0	0		132,000
24,109	16,498	0	0		40,607
372,576	144,792	250,379	0		767,747
12,094	109	500	0		12,703
0	0	0	0		0
0	0	0	0		0
409,300	0	0	0		409,300
132	0	6,990	0		7,122
0	0	0	0		0
78	0	0	0		78
1,076	0	0	0		1,076
0	0	0	13,594		13,594
1,112,422	196,222	375,437	13,594		1,697,675
0	0	0	0		0
3,037,764	417,949	450,549	13,594		3,919,855
9,936,469	(391,177)	(450,549)	(13,594)		9,081,150
427%	6%	N/A	N/A		332%

FY 19-20 Unit Budget Summary Parks, Maintenance & Open Space

	FY 17-18	FY 18-19	FY 19-20
	ACTUAL	ACTUAL	ORIGINAL BUDGET
REVENUE	1,119,635	1,049,748	1,020,015
SALARIES & BENEFITS	4,184,094	4,363,108	5,188,015
SERVICES & SUPPLIES			
4403 Agricultural Supplies	120,772	85,952	85,900
4417 Uniforms/Safety Products	25,534	21,847	27,120
4432 Household Supplies	30,752	37,544	41,336
4440 Food	13,615	16,275	13,690
4442 Office Supplies	11,683	8,819	10,415
4444 Medical	2,558	1,231	700
4446 Tools & Instruments	34,212	30,117	27,450
4447 Non-Capital Equipment	24,096	20,842	15,600
4450 Maint. - Structures/Grounds	705,064	966,105	687,050
4451 Maintenance of Equipment	92,368	72,245	128,365
4452 Utilities - Water/Sewer	1,231,573	1,241,002	1,344,149
4453 Utilities -Gas/Electric/Other	474,640	451,606	497,352
4454 Communications	9,148	11,960	20,900
4459 Memberships & Subscriptions	3,169	3,915	7,120
4460 Travel	84,522	101,762	99,800
4461 Training & Conferences	17,154	14,785	17,950
4462 Publications & Legal Notices	0	0	0
4463 Legal Services	0	0	0
4464 Program Services/Supplies	3,558	4,241	3,594
4465 Professional Services	110,761	77,537	64,490
4466 Licensing	2,791	1,630	1,000
4467 Field Trips & Events	65	978	900
4468 Instructors & Sports Officials	0	0	0
4470 Insurance	0	0	0
4476 Rent & Lease - Equipment	27,368	27,860	29,634
4477 Rent & Lease - Structures	112,563	97,587	117,900
4478 Rent & Lease - Vehicle	0	0	0
TOTAL SERVICES & SUPPLIES	3,137,966	3,295,840	3,242,415
TOTAL OPERATING EXPENSES	7,322,060	7,658,948	8,430,430
Revenue less expense	(6,202,425)	(6,609,200)	(7,410,415)
Cost Recovery Percentage Rev/Exp	15%	14%	12%

FY 19-20 MID-YEAR BUDGET					Department Mid-Year Budget FY 19-20
Unit 05	Unit 06	Unit 07	Unit 16	Unit 60	
Building Maintenance	Camp Shelly	Park Operations	Open Space	CIP	
0	80,724	388,240	529,269	0	998,233
949,180	36,367	2,390,353	995,605	262,142	4,633,647
310	0	84,845	1,050	0	86,205
1,396	0	16,815	5,299	0	23,510
91	905	46,372	671	97	48,136
383	305	3,287	6,702	187	10,864
281	208	6,970	1,862	1,454	10,775
0	0	362	546	0	908
8,266	535	10,841	3,122	0	22,764
2,240	500	4,308	6,162	0	13,210
367,182	1,069	591,701	23,818	0	983,770
4,989	0	81,193	2,142	0	88,324
0	1,234	1,340,117	3,387	0	1,344,738
332,451	1,858	0	70	0	334,379
0	0	8,341	9,800	0	18,141
0	0	4,962	400	1,490	6,852
2,837	618	88,208	814	0	92,477
0	0	2,458	3,006	250	5,714
0	0	0	0	0	0
0	0	0	0	0	0
196	0	152	3,128	0	3,476
48,957	11,698	212,658	11,605	405	285,323
0	0	2,115	0	0	2,115
0	0	0	976	0	976
0	0	0	0	0	0
0	0	0	0	0	0
512	114	24,512	6,992	0	32,130
0	7,500	110,400	12,606	0	130,506
0	0	108,495	0	0	108,495
770,091	26,544	2,749,112	104,158	3,883	3,653,788
1,719,271	62,911	5,139,465	1,099,763	266,025	8,287,435
(1,719,271)	17,813	(4,751,225)	(570,494)	(266,025)	(7,289,202)
N/A	128%	8%	48%	N/A	12%

FY 19-20 Unit Budget Summary Recreation Department

REVENUE

SALARIES & BENEFITS

SERVICES & SUPPLIES

4403	Agricultural Supplies	2,512	4,024	13,000
4417	Uniforms/Safety Products	12,860	5,687	12,520
4432	Household Supplies	45,684	53,083	40,450
4440	Food	41,111	26,229	42,890
4442	Office Supplies	37,981	27,704	28,750
4444	Medical	903	2,666	2,800
4446	Tools & Instruments	3,288	1,178	3,900
4447	Non-Capital Equipment	34,616	52,572	20,675
4450	Maint. - Structures/Grounds	71,735	63,738	67,000
4451	Maintenance of Equipment	15,737	16,357	37,600
4452	Utilities - Water/Sewer	0	0	0
4453	Utilities -Gas/Electric/Other	0	0	0
4454	Communications	1,653	936	3,600
4459	Memberships & Subscriptions	7,675	7,128	12,405
4460	Travel	3,749	2,997	6,570
4461	Training & Conferences	4,186	12,519	10,182
4462	Publications & Legal Notices	0	0	0
4463	Legal Services	0	0	0
4464	Program Services/Supplies	62,021	46,089	44,765
4465	Professional Services	181,284	195,058	153,570
4466	Licensing	0	0	0
4467	Field Trips & Events	3,525	1,633	2,000
4468	Instructors & Sports Officials	351,418	347,938	318,006
4470	Insurance	25,498	30,023	23,400
4476	Rent & Lease - Equipment	54,787	56,319	50,500
4477	Rent & Lease - Structures	0	0	0
4704	Rec Software Credit Card Fees	58,525	71,871	76,400
4705	Rec Software Transaction Fees	35,774	43,694	46,500

TOTAL SERVICES & SUPPLIES

TOTAL OPERATING EXPENSES

Revenue less expense

Cost Recovery Percentage Rev/Exp

FY 17-18	FY 18-19	FY 19-20
ACTUAL	ACTUAL	ORIGINAL BUDGET
2,639,677	2,814,308	2,858,362
2,683,877	2,990,788	3,228,074
2,512	4,024	13,000
12,860	5,687	12,520
45,684	53,083	40,450
41,111	26,229	42,890
37,981	27,704	28,750
903	2,666	2,800
3,288	1,178	3,900
34,616	52,572	20,675
71,735	63,738	67,000
15,737	16,357	37,600
0	0	0
0	0	0
1,653	936	3,600
7,675	7,128	12,405
3,749	2,997	6,570
4,186	12,519	10,182
0	0	0
0	0	0
62,021	46,089	44,765
181,284	195,058	153,570
0	0	0
3,525	1,633	2,000
351,418	347,938	318,006
25,498	30,023	23,400
54,787	56,319	50,500
0	0	0
58,525	71,871	76,400
35,774	43,694	46,500
1,056,522	1,069,443	1,017,483
3,740,399	4,060,231	4,245,557
(1,100,722)	(1,254,104)	(1,387,195)
71%	69%	67%

FY 19-20 MID-YEAR BUDGET											Department Mid-Year Budget FY 19-20
Unit 02 Recreation Classes	Unit 03 Adult Sports & Fitness	Unit 04 May Nissen Aquatics	Unit 20 Customer & Business Services	Unit 25 Facility Use & Rentals	Unit 26 Youth Sports & Fitness	Unit 27 Field & Gym Rentals	Unit 31 Recreation Administration	Unit 42 Building Operations	Unit 54 RLCC Aquatics	Unit 57 Concessions	
188,358	143,872	46,130	0	746,886	394,136	524,087	20,585	28	443,806	48,824	2,556,712
5,705	57,033	254	322,488	299,745	165,462	0	514,999	552,380	734,646	21,470	2,674,180
0	0	3,477	0	0	0	0	0	0	0	0	3,477
0	500	0	388	35	2,012	9,220	616	1,569	4,776	400	19,516
0	0	52,799	532	0	0	1,502	0	42,583	74	176	97,666
0	200	0	1,036	44	1,000	534	67	77	1,417	19,938	24,313
0	200	0	18,211	134	199	9,354	1,893	260	375	200	30,826
0	0	0	0	0	0	581	0	0	1,046	0	1,627
0	200	2,400	0	0	200	0	0	943	2,466	0	6,209
0	0	0	0	17	0	1,068	0	5,481	4,918	1,021	12,505
0	0	0	0	0	0	0	0	0	87,327	0	87,327
0	2,000	400	0	0	129	5,251	0	0	5,873	0	13,653
0	0	700	0	0	0	0	0	0	0	0	700
0	0	0	0	0	300	0	0	0	0	0	300
0	0	1,000	0	0	0	21,970	600	0	0	0	23,570
0	2,399	12,000	120	0	300	0	960	155	1,760	0	17,694
0	0	0	0	0	188	755	1,832	290	2,860	0	5,925
0	200	0	575	0	204	438	700	0	2,950	0	5,067
0	0	0	0	0	0	303	0	0	0	0	303
0	0	0	0	0	0	0	0	0	0	0	0
0	7,532	0	7,203	181	8,559	0	0	1,630	14,319	0	39,424
395	0	0	193	72,531	0	0	0	64,443	2,718	0	140,280
0	0	1,800	0	0	0	5,730	0	0	750	0	8,280
0	0	0	0	0	1,964	0	0	0	0	0	1,964
100,517	54,429	0	0	0	82,801	0	0	0	600	0	238,347
0	0	0	0	28,847	0	0	0	0	0	0	28,847
0	0	0	43,149	0	0	0	0	0	389	0	43,538
0	0	700	0	0	0	0	0	0	0	0	700
0	0	0	74,793	0	0	0	0	0	0	0	74,793
0	0	0	47,756	0	0	0	0	0	0	0	47,756
100,912	67,660	75,276	193,956	101,789	97,856	56,706	6,668	117,431	134,618	21,735	974,607
106,617	124,693	75,530	516,444	401,534	263,318	56,706	521,667	669,811	869,264	43,205	3,648,788
81,741	19,179	(29,400)	(516,444)	345,352	130,818	467,381	(501,082)	(669,783)	(425,458)	5,619	(1,092,076)
177%	115%	61%	N/A	186%	150%	924%	4%	0%	51%	113%	70%

FY 19-20 Unit Budget Summary Community Services
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	FY 17-18	FY 18-19	FY 19-20
	ACTUAL	ACTUAL	ORIGINAL BUDGET
REVENUE	6,460,111	6,550,228	6,949,561
SALARIES & BENEFITS	5,339,572	5,593,151	6,041,562
SERVICES & SUPPLIES			
4403 Agricultural Supplies	230	683	0
4417 Uniforms/Safety Products	1,476	1,437	2,740
4432 Household Supplies	33,694	27,198	28,550
4440 Food	80,135	81,852	78,125
4442 Office Supplies	19,685	16,286	20,300
4444 Medical	1,700	1,738	1,200
4446 Tools & Instruments	1,834	1,522	1,700
4447 Non-Capital Equipment	6,531	6,906	5,050
4450 Maint. - Structures/Grounds	44,690	26,683	115,500
4451 Maintenance of Equipment	1,008	323	2,000
4452 Utilities - Water/Sewer	0	0	0
4453 Utilities -Gas/Electric/Other	0	0	0
4454 Communications	12,753	13,873	16,800
4459 Memberships & Subscriptions	1,234	2,802	2,300
4460 Travel	1,265	1,218	1,260
4461 Training & Conferences	2,419	1,972	1,850
4462 Publications & Legal Notices	0	0	0
4463 Legal Services	0	0	0
4464 Program Services/Supplies	71,498	65,619	79,988
4465 Professional Services	13,334	40,685	300
4466 Licensing	9,922	10,035	9,800
4467 Field Trips & Events	141,921	131,736	134,700
4468 Instructors & Sports Officials	24,452	24,556	22,800
4470 Insurance	67,533	0	0
4476 Rent & Lease - Equipment	20,071	20,887	20,784
4477 Rent & Lease - Structures	74,064	44,016	44,064
TOTAL SERVICES & SUPPLIES	631,449	522,027	589,811
TOTAL OPERATING EXPENSES	5,971,021	6,115,178	6,631,373
Revenue less expense	489,090	435,050	318,188
Cost Recovery Percentage Rev/Exp	108%	107%	105%

FY 19-20 MID-YEAR BUDGET						Department Mid-Year Budget FY 19-20
Unit 09 Extended Student Services	Unit 10 Senior Services	Unit 11 Preschool	Unit 32 Community Outreach	Unit 40 Believes Program	Unit 41 Middle School Program	
5,365,708	221,211	464,860	0	149,340	612,682	6,813,801
4,487,228	181,545	428,065	168,738	156,616	605,927	6,028,119
12	0	23	0	0	0	35
1,201	722	0	1,154	0	0	3,077
26,583	135	703	0	0	1,498	28,919
60,790	5,264	202	150	0	10,372	76,778
18,752	505	1,108	0	0	93	20,458
1,101	0	0	0	0	0	1,101
1,032	0	0	0	0	0	1,032
2,853	0	0	0	0	0	2,853
51,451	0	3,477	0	0	0	54,928
1,068	0	0	0	0	0	1,068
0	0	0	0	0	0	0
0	0	0	0	0	0	0
17,068	0	0	0	0	0	17,068
2,199	0	0	1,000	0	180	3,379
613	30	0	0	0	0	643
720	0	0	0	0	0	720
0	0	0	121	0	0	121
0	0	0	0	0	0	0
49,110	6,477	7,483	2,012	0	7,699	72,781
47,606	0	0	0	0	0	47,606
9,922	0	0	0	0	0	9,922
31,782	97,073	0	0	0	5,520	134,375
0	30,963	0	0	0	0	30,963
0	0	0	0	0	0	0
19,565	0	0	0	0	1,314	20,879
44,064	0	0	0	0	0	44,064
387,492	141,169	12,996	4,437	0	26,676	572,770
4,874,720	322,714	441,061	173,175	156,616	632,603	6,600,889
490,988	(101,503)	23,799	(173,175)	(7,276)	(19,921)	212,912
110%	69%	105%	N/A	95%	97%	103%