

Livermore Area Recreation and Park District

Staff Report

TO: Chair Palajac and Board of Directors

FROM: Mathew Fuzie, General Manager

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

DATE: March 11, 2020

SUBJECT: **Mid-Year FY19-20 Operating Budget Update**

COMMITTEE: Reviewed and Recommended by the Finance Committee on March 2, 2020

This is an informational report only and requires no action or discussion by the Board of Directors.

BACKGROUND: On June 26, 2019, the Board of Directors approved the District's FY 2019-20 Operating Budget of \$23,511,913. Each year, the District reviews and updates the Operating Budget as part of the mid-year budget adjustment process. These updates, and any proposed budget adjustments, are discussed with the Finance Committee and then presented to the Board at its Mid-Year Board Budget Workshop and Board of Directors meeting, where the mid-year budget is approved, as appropriate.

HIGHLIGHTS:

1. The General Manager has approved the mid-year Operating Budget that is outlined in the attachment. No immediate action by the Board is required.
2. Consolidated District Financials:
 - a. Revenue: Decrease of \$142k versus the Approved Budget, from \$23,512k to \$23,370k
 - b. Salary and Benefits Expense: Reduction of \$974k versus the Approved Budget
 - c. Services and Supplies Expense: Increase of \$605k versus the Approved Budget
 - d. Capital Equipment: Increase of \$56k versus the Approved Budget
 - e. The Original Budget included a contingency of \$431k which, as a result of the proposed Mid-year changes, will increase to \$602k.
3. The Finance Committee, at its March 2, 2020 meeting, reviewed and accepted the District's preliminary Mid-Year Operating Budget that resulted in a contingency of \$913k. A few adjustments have been made since that meeting that have reduced the contingency by \$311k to a new total of \$602k. These changes are:
 - a. A correction to our consolidation of unit-level budgets that captured an additional \$234k of salary and benefits expense and \$13k in equipment rental expense in the Recreation department;

- b. Capital equipment addition of \$41k for a new RLCC Aquatics Center scoreboard, which had been considered for FY20-21 but that we believe can be completed this fiscal year;
 - c. IT: Addition of \$22k, including \$6k for remote connectivity at Sycamore Grove for the new Modular Rangers Office (includes one-time installation and three months of fees at \$231.00 per month), \$5k for new conferencing equipment for the two RLCC conference rooms (TV and web-conferencing services), \$6k for WiFi project implementation fees, and \$10k to reflect revised timing for the planned departure of the District's internal IT staff member, who will remain available as a consultant on an as-needed basis.
4. 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.
5. Changes versus the Original, Approved Operating Budget, in addition to those outlined above in Item 3, include:
- a. Parks and 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:
 - i. \$20k Arroyo Bridge Railing
 - ii. \$86k May Nissen Tennis Courts (replacing fence, resurfacing and re-striping)
 - iii. \$65k Ledford House demolition
 - iv. Other high profile Facilities maintenance items are planned for FY20-21, such as the RLCC facility painting, floors replacement, Trevarno HVAC and roof repair.
 - v. \$61k Max Baer outfield improvements to be completed prior to the Little League World Series.
 - vi. A \$163k reduction in spend versus the Approved Budget is reflected in the Utilities expense line, which is related to the energy savings driven by the completed CIP project, Energy Efficiency Measures. The original budget assumed the savings would be offset by financing charges, which is indeed the case, but the repayment of the PG&E loan will not affect operating results (it's a balance sheet item).
 - vii. 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). Net spending for Staff salaries/benefits and contracted services is consistent with the Approved Budget.
 - b. Community Outreach:
 - i. Plans reflect the hiring of a Part-time benefitted volunteer coordinator in March.
 - ii. Open Space: plans now reflect the recent organizational changes associated with the team (two Field Supervising rangers, and three new Park Rangers).
 - iii. 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).

c. Administration:

- i. 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.
- ii. IT spend for the second half of FY19-20 includes incremental spend for several initiatives: New Firewall infrastructure to enhance Malware protection; migration to the Cloud and the upgrading of the District's accounting software tool (the current version is no longer supported); Closing gaps in coverage of the RLCCs WiFi services; upgrading from unsupported Windows 7 to Windows 10 and the move to replace all existing, aged personal computers; and new Mobile devices and service plans for District staff who rely on cellular phones.

d. Recreation:

- i. 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.
 - ii. 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.
 - iii. 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.
6. Regarding our currently projected contingency, 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 | Variance: Better/(Poorer) | |
|--------------------------|---------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------|
| Administration | Parks, Maintenance, & CIP | Community Services | Recreation | | \$ | % |
| \$13,001,005 | \$388,240 | \$7,423,794 | \$2,556,712 | \$23,369,751 | (\$142,162) | (0.6%) |
| \$2,232,398 | \$3,601,676 | \$7,060,090 | \$2,961,076 | \$15,855,240 | \$973,784 | 5.8% |
| 0 | 85,155 | 1,085 | 9,220 | 95,460 | 3,440 | 3.5% |
| 1,806 | 18,211 | 8,376 | 14,198 | 42,591 | 529 | 1.2% |
| 268 | 46,560 | 30,495 | 43,899 | 121,222 | (10,886) | (9.9%) |
| 9,936 | 3,857 | 83,785 | 33,133 | 130,711 | 16,198 | 11.0% |
| 21,560 | 8,705 | 22,528 | 22,453 | 75,246 | (3,381) | (4.7%) |
| 8,279 | 362 | 1,647 | 1,746 | 12,034 | 3,946 | 24.7% |
| 75 | 19,107 | 4,689 | 4,877 | 28,748 | 4,302 | 13.0% |
| 65,328 | 6,548 | 9,515 | 15,937 | 97,328 | (41,503) | (74.3%) |
| 0 | 958,883 | 79,815 | 104,578 | 1,143,276 | (273,726) | (31.5%) |
| 90,493 | 86,182 | 3,210 | 29,972 | 209,857 | 40,346 | 16.1% |
| 0 | 1,340,117 | 4,621 | 0 | 1,344,738 | (589) | (0.0%) |
| 0 | 332,451 | 1,928 | 0 | 334,379 | 162,973 | 32.8% |
| 64,221 | 8,341 | 26,868 | 600 | 100,030 | 35,470 | 26.2% |
| 24,140 | 6,452 | 3,779 | 6,449 | 40,820 | 11,120 | 21.4% |
| 22,302 | 91,045 | 2,075 | 5,608 | 121,030 | 23,930 | 16.5% |
| 13,423 | 2,708 | 3,726 | 6,732 | 26,589 | 30,418 | 53.4% |
| 3,092 | 0 | 121 | 0 | 3,213 | (1,113) | (53.0%) |
| 132,000 | 0 | 0 | 0 | 132,000 | 12,000 | 8.3% |
| 40,607 | 348 | 75,909 | 39,424 | 156,288 | 11,219 | 6.7% |
| 767,747 | 262,020 | 70,909 | 146,010 | 1,246,686 | (528,716) | (73.6%) |
| 12,703 | 2,115 | 9,922 | 1,450 | 26,190 | (3,890) | (17.4%) |
| 0 | 0 | 135,351 | 1,964 | 137,315 | 285 | 0.2% |
| 0 | 0 | 30,963 | 238,347 | 269,310 | 71,496 | 21.0% |
| 409,300 | 0 | 0 | 28,847 | 438,147 | (31,047) | (7.6%) |
| 7,122 | 25,024 | 27,985 | 56,389 | 116,520 | (15,602) | (15.5%) |
| 0 | 110,400 | 64,170 | 0 | 174,570 | (12,606) | (7.8%) |
| 0 | 108,495 | 0 | 0 | 108,495 | (108,495) | - |
| 78 | 0 | 0 | 0 | 78 | (78) | - |
| 1,076 | 0 | 0 | 74,793 | 75,869 | 531 | 0.7% |
| 0 | 0 | 0 | 47,756 | 47,756 | (1,256) | (2.7%) |
| \$1,695,556 | \$3,523,086 | \$703,472 | \$934,382 | \$6,856,496 | (\$604,685) | (9.7%) |
| 602,422 | 0 | 0 | 0 | 602,422 | (171,343) | (39.7%) |
| \$4,530,376 | \$7,124,761 | \$7,763,562 | \$3,895,458 | \$23,314,157 | \$197,756 | 0.8% |
| 55,594 | 0 | 0 | 0 | 55,594 | (55,594) | - |
| \$8,415,035 | (\$6,736,521) | (\$339,768) | (\$1,338,746) | (\$0) | \$0 | |
| 283% | 5% | 96% | 66% | 100% | | |

| |
|----------------------------|
| FY 19-20 |
| Unit Budget Summary |
| Administration |

| | 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 | 85,329 | 0 | 2,232,398 | |
| 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 | 47,919 | 0 | 65,328 | |
| 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 | 2,100 | 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 | 55,594 | 55,594 | |
| 1,112,422 | 196,222 | 386,912 | 55,594 | 1,751,150 | |
| 602,422 | 0 | 0 | 0 | 602,422 | |
| 3,640,186 | 417,949 | 472,241 | 55,594 | 4,585,970 | |
| 9,334,047 | (391,177) | (472,241) | (55,594) | 8,415,035 | |

| Variance: Better/(Poorer) | |
|---------------------------|----------------|
| \$ | % |
| \$317,030 | 2.5% |
| \$138,975 | 5.9% |
| 0 | - |
| (1,066) | (144.1%) |
| (268) | - |
| 2,268 | 18.6% |
| (9,160) | (73.9%) |
| 3,001 | 26.6% |
| (75) | - |
| (50,828) | (350.5%) |
| 0 | - |
| 0 | - |
| (8,255) | (10.0%) |
| 0 | - |
| 0 | - |
| 29,979 | 31.8% |
| 5,975 | 19.8% |
| 15,028 | 40.3% |
| 13,602 | 50.3% |
| (992) | (47.2%) |
| 12,000 | 8.3% |
| (1,447) | (3.7%) |
| (268,137) | (53.7%) |
| (1,203) | (10.5%) |
| 0 | - |
| 0 | - |
| (25,600) | (6.7%) |
| (7,122) | - |
| 0 | - |
| (78) | - |
| (1,076) | - |
| (55,594) | - |
| (\$349,048) | (24.9%) |
| (171,343) | (39.7%) |
| (381,416) | (9.1%) |
| (\$64,386) | (0.8%) |

FY 19-20
Unit Budget Summary
Parks, Maintenance, & CIP

| | FY 17-18 | FY 18-19 | FY 19-20 |
|---|--------------------|--------------------|------------------------|
| | ACTUAL | ACTUAL | ORIGINAL BUDGET |
| REVENUE | 515,642 | 432,964 | 408,248 |
| SALARIES & BENEFITS | 3,015,327 | 3,185,241 | 3,998,222 |
| SERVICES & SUPPLIES | | | |
| 4403 Agricultural Supplies | 119,774 | 83,890 | 85,000 |
| 4417 Uniforms/Safety Products | 18,303 | 15,192 | 20,080 |
| 4432 Household Supplies | 29,297 | 35,801 | 40,150 |
| 4440 Food | 4,924 | 6,974 | 5,080 |
| 4442 Office Supplies | 11,588 | 7,402 | 7,900 |
| 4444 Medical | 241 | 1,139 | 400 |
| 4446 Tools & Instruments | 30,024 | 25,570 | 24,000 |
| 4447 Non-Capital Equipment | 4,725 | 8,834 | 8,000 |
| 4450 Maint. - Structures/Grounds | 671,560 | 956,212 | 660,000 |
| 4451 Maintenance of Equipment | 92,041 | 70,604 | 124,890 |
| 4452 Utilities - Water/Sewer | 1,226,956 | 1,237,148 | 1,339,000 |
| 4453 Utilities -Gas/Electric/Other | 472,545 | 450,057 | 495,932 |
| 4454 Communications | (7) | 2,927 | 10,600 |
| 4459 Memberships & Subscriptions | 2,889 | 3,721 | 6,900 |
| 4460 Travel | 79,493 | 100,356 | 98,700 |
| 4461 Training & Conferences | 14,785 | 11,484 | 14,200 |
| 4462 Publications & Legal Notices | 0 | 0 | 0 |
| 4463 Legal Services | 0 | 0 | 0 |
| 4464 Program Services/Supplies | 433 | 180 | 0 |
| 4465 Professional Services | 85,923 | 56,176 | 43,390 |
| 4466 Licensing | 1,155 | 1,524 | 1,000 |
| 4467 Field Trips & Events | 0 | 0 | 0 |
| 4468 Instructors & Sports Officials | 0 | 0 | 0 |
| 4470 Insurance | 0 | 0 | 0 |
| 4476 Rent & Lease - Equipment | 20,374 | 19,742 | 21,900 |
| 4477 Rent & Lease - Structures | 110,081 | 97,587 | 110,400 |
| 4478 Rent & Lease - Vehicle | 0 | 0 | 0 |
| TOTAL SERVICES & SUPPLIES | 2,997,104 | 3,192,520 | 3,117,522 |
| TOTAL OPERATING EXPENSES | 6,012,431 | 6,377,761 | 7,115,744 |
| Revenue less expense | (5,496,789) | (5,944,797) | (6,707,496) |
| Cost Recovery Percentage Rev/Exp | 9% | 7% | 6% |

| FY 19-20 MID-YEAR BUDGET | | | Department Mid-Year Budget FY 19-20 |
|---------------------------------|------------------------|------------------|--|
| Unit 05 | Unit 07 | Unit 60 | |
| Building Maintenance | Park Operations | CIP | |
| 0 | 388,240 | 0 | 388,240 |
| 949,180 | 2,390,353 | 262,142 | 3,601,676 |
| 310 | 84,845 | 0 | 85,155 |
| 1,396 | 16,815 | 0 | 18,211 |
| 91 | 46,372 | 97 | 46,560 |
| 383 | 3,287 | 187 | 3,857 |
| 281 | 6,970 | 1,454 | 8,705 |
| 0 | 362 | 0 | 362 |
| 8,266 | 10,841 | 0 | 19,107 |
| 2,240 | 4,308 | 0 | 6,548 |
| 367,182 | 591,701 | 0 | 958,883 |
| 4,989 | 81,193 | 0 | 86,182 |
| 0 | 1,340,117 | 0 | 1,340,117 |
| 332,451 | 0 | 0 | 332,451 |
| 0 | 8,341 | 0 | 8,341 |
| 0 | 4,962 | 1,490 | 6,452 |
| 2,837 | 88,208 | 0 | 91,045 |
| 0 | 2,458 | 250 | 2,708 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 196 | 152 | 0 | 348 |
| 48,957 | 212,658 | 405 | 262,020 |
| 0 | 2,115 | 0 | 2,115 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 512 | 24,512 | 0 | 25,024 |
| 0 | 110,400 | 0 | 110,400 |
| 0 | 108,495 | 0 | 108,495 |
| 770,091 | 2,749,112 | 3,883 | 3,523,086 |
| 1,719,271 | 5,139,465 | 266,025 | 7,124,761 |
| (1,719,271) | (4,751,225) | (266,025) | (6,736,521) |
| 0% | 8% | 0% | 5% |

| Variance: Better/(Poorer) | |
|----------------------------------|-----------------|
| \$ | % |
| (\$20,008) | (4.9%) |
| \$396,546 | 9.9% |
| (155) | (0.2%) |
| 1,869 | 9.3% |
| (6,410) | (16.0%) |
| 1,223 | 24.1% |
| (805) | (10.2%) |
| 38 | 9.5% |
| 4,893 | 20.4% |
| 1,452 | 18.2% |
| (298,883) | (45.3%) |
| 38,708 | 31.0% |
| (1,117) | (0.1%) |
| 163,481 | 33.0% |
| 2,259 | 21.3% |
| 448 | 6.5% |
| 7,655 | 7.8% |
| 11,492 | 80.9% |
| 0 | - |
| 0 | - |
| (348) | - |
| (218,630) | (503.9%) |
| (1,115) | (111.5%) |
| 0 | - |
| 0 | - |
| 0 | - |
| (3,124) | (14.3%) |
| 0 | 0.0% |
| (108,495) | - |
| (\$405,564) | (13.0%) |
| (9,018) | (0.1%) |
| (\$29,026) | (0.4%) |

FY 19-20
Unit Budget Summary
Recreation Department

| | FY 17-18 | FY 18-19 | FY 19-20 |
|---|--------------------|--------------------|--------------------|
| | ACTUAL | ACTUAL | ORIGINAL BUDGET |
| REVENUE | 2,639,677 | 2,814,308 | 2,858,362 |
| SALARIES & BENEFITS | 2,683,877 | 2,990,788 | 3,228,074 |
| 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 | 1,056,522 | 1,069,443 | 1,017,483 |
| TOTAL OPERATING EXPENSES | 3,740,399 | 4,060,231 | 4,245,557 |
| Revenue less expense | (1,100,722) | (1,254,104) | (1,387,195) |
| Cost Recovery Percentage Rev/Exp | 71% | 69% | 67% |

| FY 19-20 MID-YEAR BUDGET | | | | | | | | | | | | Department Mid-Year Budget FY 19-20 | Variance: Better/(Poorer) | |
|--------------------------|------------------------|---------------------|------------------------------|------------------------|------------------------|---------------------|---------------------------|---------------------|---------------|-------------|-------------|-------------------------------------|---------------------------|---|
| Unit 02 | Unit 03 | Unit 04 | Unit 20 | Unit 25 | Unit 26 | Unit 27 | Unit 31 | Unit 42 | Unit 54 | Unit 57 | | | \$ | % |
| Recreation Classes | Adult Sports & Fitness | May Nissen Aquatics | Customer & Business Services | Facility Use & Rentals | Youth Sports & Fitness | Field & Gym Rentals | Recreation Administration | Building Operations | RLCC Aquatics | Concessions | | | | |
| 188,358 | 143,872 | 46,130 | 0 | 746,886 | 394,136 | 524,087 | 20,585 | 28 | 443,806 | 48,824 | 2,556,712 | (\$301,650) | (10.6%) | |
| 5,705 | 57,033 | 52,799 | 322,488 | 299,745 | 165,462 | 234,350 | 514,999 | 552,380 | 734,646 | 21,470 | 2,961,076 | \$266,998 | 8.3% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,220 | 0 | 0 | 0 | 0 | 9,220 | 3,780 | 29.1% | |
| 0 | 500 | 2,400 | 388 | 35 | 2,012 | 1,502 | 616 | 1,569 | 4,776 | 400 | 14,198 | (1,678) | (13.4%) | |
| 0 | 0 | 532 | 0 | 0 | 0 | 534 | 0 | 42,583 | 74 | 176 | 43,899 | (3,449) | (8.5%) | |
| 0 | 200 | 0 | 1,036 | 44 | 1,000 | 9,354 | 67 | 77 | 1,417 | 19,938 | 33,133 | 9,757 | 22.7% | |
| 0 | 200 | 400 | 18,211 | 134 | 199 | 581 | 1,893 | 260 | 375 | 200 | 22,453 | 6,297 | 21.9% | |
| 0 | 0 | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 1,046 | 0 | 1,746 | 1,054 | 37.6% | |
| 0 | 200 | 0 | 0 | 0 | 200 | 1,068 | 0 | 943 | 2,466 | 0 | 4,877 | (977) | (25.1%) | |
| 0 | 0 | 1,000 | 0 | 17 | 0 | 3,500 | 0 | 5,481 | 4,918 | 1,021 | 15,937 | 4,738 | 22.9% | |
| 0 | 0 | 12,000 | 0 | 0 | 0 | 5,251 | 0 | 0 | 87,327 | 0 | 104,578 | (37,578) | (56.1%) | |
| 0 | 2,000 | 0 | 0 | 0 | 129 | 21,970 | 0 | 0 | 5,873 | 0 | 29,972 | 7,628 | 20.3% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 | 600 | 3,000 | 83.3% | |
| 0 | 2,399 | 0 | 120 | 0 | 300 | 755 | 960 | 155 | 1,760 | 0 | 6,449 | 5,956 | 48.0% | |
| 0 | 0 | 0 | 0 | 0 | 188 | 438 | 1,832 | 290 | 2,860 | 0 | 5,608 | 962 | 14.6% | |
| 0 | 200 | 1,800 | 575 | 0 | 204 | 303 | 700 | 0 | 2,950 | 0 | 6,732 | 3,450 | 33.9% | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 0 | 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 | 5,341 | 11.9% | |
| 395 | 0 | 0 | 193 | 72,531 | 0 | 5,730 | 0 | 64,443 | 2,718 | 0 | 146,010 | 7,560 | 4.9% | |
| 0 | 0 | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 750 | 0 | 1,450 | (1,450) | - | |
| 0 | 0 | 0 | 0 | 0 | 1,964 | 0 | 0 | 0 | 0 | 0 | 1,964 | 36 | 1.8% | |
| 100,517 | 54,429 | 0 | 0 | 0 | 82,801 | 0 | 0 | 0 | 600 | 0 | 238,347 | 79,659 | 25.0% | |
| 0 | 0 | 0 | 0 | 28,847 | 0 | 0 | 0 | 0 | 0 | 0 | 28,847 | (5,447) | (23.3%) | |
| 0 | 0 | 0 | 43,149 | 0 | 0 | 12,851 | 0 | 0 | 389 | 0 | 56,389 | (5,889) | (11.7%) | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 0 | 0 | 0 | 74,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,793 | 1,607 | 2.1% | |
| 0 | 0 | 0 | 47,756 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,756 | (1,256) | (2.7%) | |
| 100,912 | 67,660 | 19,000 | 193,956 | 101,789 | 97,556 | 73,057 | 6,668 | 117,431 | 134,618 | 21,735 | 934,382 | \$83,101 | 8.2% | |
| 106,617 | 124,693 | 71,799 | 516,444 | 401,534 | 263,018 | 307,407 | 521,667 | 669,811 | 869,264 | 43,205 | 3,895,458 | 350,099 | 8.2% | |
| 81,741 | 19,179 | (25,669) | (516,444) | 345,352 | 131,118 | 216,680 | (501,082) | (669,783) | (425,458) | 5,619 | (1,338,746) | \$48,449 | 3.5% | |
| 177% | 115% | 64% | 0% | 186% | 150% | 170% | 4% | 0% | 51% | 113% | 66% | | | |

| |
|----------------------------|
| FY 19-20 |
| Unit Budget Summary |
| Community Services |

| | FY 17-18 | FY 18-19 | FY 19-20 |
|--------------------------------------|------------------|------------------|------------------------|
| | ACTUAL | ACTUAL | ORIGINAL BUDGET |
| REVENUE | 7,064,104 | 7,167,012 | 7,561,328 |
| SALARIES & BENEFITS | 6,508,339 | 6,771,018 | 7,231,355 |
| SERVICES & SUPPLIES | | | |
| 4403 Agricultural Supplies | 1,228 | 2,745 | 900 |
| 4417 Uniforms/Safety Products | 8,707 | 8,092 | 9,780 |
| 4432 Household Supplies | 35,149 | 28,941 | 29,736 |
| 4440 Food | 88,826 | 91,153 | 86,735 |
| 4442 Office Supplies | 22,262 | 17,703 | 22,815 |
| 4444 Medical | 4,017 | 1,830 | 1,500 |
| 4446 Tools & Instruments | 6,022 | 6,069 | 5,150 |
| 4447 Non-Capital Equipment | 25,902 | 18,914 | 12,650 |
| 4450 Maint. - Structures/Grounds | 78,194 | 36,576 | 142,550 |
| 4451 Maintenance of Equipment | 1,335 | 1,964 | 5,475 |
| 4452 Utilities - Water/Sewer | 4,617 | 3,854 | 5,149 |
| 4453 Utilities -Gas/Electric/Other | 2,095 | 1,549 | 1,420 |
| 4454 Communications | 21,908 | 22,906 | 27,100 |
| 4459 Memberships & Subscriptions | 1,514 | 2,996 | 2,520 |
| 4460 Travel | 6,294 | 2,624 | 2,360 |
| 4461 Training & Conferences | 4,788 | 5,273 | 5,600 |
| 4462 Publications & Legal Notices | 0 | 0 | 0 |
| 4463 Legal Services | 0 | 0 | 0 |
| 4464 Program Services/Supplies | 74,623 | 69,680 | 83,582 |
| 4465 Professional Services | 38,172 | 62,046 | 21,400 |
| 4466 Licensing | 11,558 | 10,141 | 9,800 |
| 4467 Field Trips & Events | 141,986 | 132,714 | 135,600 |
| 4468 Instructors & Sports Officials | 24,452 | 24,556 | 22,800 |
| 4470 Insurance | 67,533 | 0 | 0 |
| 4476 Rent & Lease - Equipment | 27,065 | 29,005 | 28,518 |
| 4477 Rent & Lease - Structures | 74,064 | 44,016 | 51,564 |
| TOTAL SERVICES & SUPPLIES | 772,311 | 625,347 | 714,704 |
| TOTAL OPERATING EXPENSES | 7,280,650 | 7,396,365 | 7,946,059 |
| Revenue less expense | (216,546) | (229,353) | (384,731) |
| Cost Recovery Percentage Rev/Exp | 97% | 97% | 95% |

| FY 19-20 MID-YEAR BUDGET | | | | | | | | Department Mid-Year Budget FY 19-20 |
|---------------------------------|----------------------------------|------------------------|------------------|-------------------|---------------------------|-------------------------|------------------------------|--|
| Unit 06 | Unit 09 | Unit 10 | Unit 11 | Unit 16 | Unit 32 | Unit 40 | Unit 41 | |
| Camp Shelly | Extended Student Services | Senior Services | Preschool | Open Space | Community Outreach | Believes Program | Middle School Program | |
| 80,724 | 5,365,708 | 221,211 | 464,860 | 529,269 | 0 | 149,340 | 612,682 | 7,423,794 |
| 36,367 | 4,487,228 | 181,545 | 428,065 | 995,605 | 168,738 | 156,616 | 605,927 | 7,060,090 |
| 0 | 12 | 0 | 23 | 1,050 | 0 | 0 | 0 | 1,085 |
| 0 | 1,201 | 722 | 0 | 5,299 | 1,154 | 0 | 0 | 8,376 |
| 905 | 26,583 | 135 | 703 | 671 | 0 | 0 | 1,498 | 30,495 |
| 305 | 60,790 | 5,264 | 202 | 6,702 | 150 | 0 | 10,372 | 83,785 |
| 208 | 18,752 | 505 | 1,108 | 1,862 | 0 | 0 | 93 | 22,528 |
| 0 | 1,101 | 0 | 0 | 546 | 0 | 0 | 0 | 1,647 |
| 535 | 1,032 | 0 | 0 | 3,122 | 0 | 0 | 0 | 4,689 |
| 500 | 2,853 | 0 | 0 | 6,162 | 0 | 0 | 0 | 9,515 |
| 1,069 | 51,451 | 0 | 3,477 | 23,818 | 0 | 0 | 0 | 79,815 |
| 0 | 1,068 | 0 | 0 | 2,142 | 0 | 0 | 0 | 3,210 |
| 1,234 | 0 | 0 | 0 | 3,387 | 0 | 0 | 0 | 4,621 |
| 1,858 | 0 | 0 | 0 | 70 | 0 | 0 | 0 | 1,928 |
| 0 | 17,068 | 0 | 0 | 9,800 | 0 | 0 | 0 | 26,868 |
| 0 | 2,199 | 0 | 0 | 400 | 1,000 | 0 | 180 | 3,779 |
| 618 | 613 | 30 | 0 | 814 | 0 | 0 | 0 | 2,075 |
| 0 | 720 | 0 | 0 | 3,006 | 0 | 0 | 0 | 3,726 |
| 0 | 0 | 0 | 0 | 0 | 121 | 0 | 0 | 121 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74,623 | 49,110 | 6,477 | 7,483 | 3,128 | 2,012 | 0 | 7,699 | 75,909 |
| 11,698 | 47,606 | 0 | 0 | 11,605 | 0 | 0 | 0 | 70,909 |
| 0 | 9,922 | 0 | 0 | 0 | 0 | 0 | 0 | 9,922 |
| 0 | 31,782 | 97,073 | 0 | 976 | 0 | 0 | 5,520 | 135,351 |
| 0 | 0 | 30,963 | 0 | 0 | 0 | 0 | 0 | 30,963 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 19,565 | 0 | 0 | 6,992 | 0 | 0 | 1,314 | 27,985 |
| 7,500 | 44,064 | 0 | 0 | 12,606 | 0 | 0 | 0 | 64,170 |
| 26,544 | 387,492 | 141,169 | 12,996 | 104,158 | 4,437 | 0 | 26,676 | 703,472 |
| 62,911 | 4,874,720 | 322,714 | 441,061 | 1,099,763 | 173,175 | 156,616 | 632,603 | 7,763,562 |
| 17,813 | 490,988 | (101,503) | 23,799 | (570,494) | (173,175) | (7,276) | (19,921) | (339,768) |
| 128% | 110% | 69% | 105% | 48% | N/A | 95% | 97% | 96% |

| Variance: Better/(Poorer) | |
|----------------------------------|----------|
| \$ | % |
| (\$137,534) | (1.8%) |
| \$171,265 | 2.4% |
| (185) | (20.6%) |
| 1,404 | 14.4% |
| (759) | (2.6%) |
| 2,950 | 3.4% |
| 287 | 1.3% |
| (147) | (9.8%) |
| 461 | 9.0% |
| 3,135 | 24.8% |
| 62,735 | 44.0% |
| 2,265 | 41.4% |
| 528 | 10.3% |
| (508) | (35.8%) |
| 232 | 0.9% |
| (1,259) | (50.0%) |
| 285 | 12.1% |
| 1,874 | 33.5% |
| (121) | - |
| 0 | - |
| 7,673 | 9.2% |
| (49,509) | (231.4%) |
| (122) | (1.2%) |
| 249 | 0.2% |
| (8,163) | (35.8%) |
| 0 | - |
| 533 | 1.9% |
| (12,606) | (24.4%) |
| \$11,232 | 1.6% |
| 182,497 | 2.3% |
| \$44,963 | 11.7% |