

Livermore Area Recreation and Park District

Staff Report

TO: Chair Furst and Board of Directors

FROM: Mathew Fuzie, General Manager

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

DATE: March 13, 2019

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

COMMITTEE: Reviewed and Recommended by the Finance Committee on March 5, 2019

RECOMMENDATION: That the Board review and provide feedback and guidance regarding the District's mid-year FY18-19 Operating Budget.

BACKGROUND: On August 8, 2018, the Board of Directors approved the District's 2018-19 Operating Budget of \$21.987M. 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:

- The General Manager has approved the mid-year Operating Budget that is outlined in the attachment. No immediate action by the Board is required, though staff will subsequently develop a recommendation for the Board's consideration regarding alternative uses of the projected surplus of \$560k. Note: prior to considering the following items that are net additions to the Approved Budget, the District projected a \$1.057M surplus.
- The Mid-Year Operating Budget accommodates the following items, totaling \$497k, that address critical needs but which were not considered in the Approved Budget:
 - \$75,770 Park Operations - Weather Trak Controllers – replacing 24 problematic Rainbird controllers in 18 neighborhood parks;
 - \$294,134 Park Operations – Replacing 25 irrigation controllers in 10 sports parks, eliminating 3 disparate, problematic systems with a single, proven technology;
 - \$30,000 Park Operations – sealing and/or resurfacing of pathways and parking lots where safety issues exist;

- \$56,990 Park Operations – to address safety issues by sealing/repairing poured in place rubber surfacing at tot lots at Bothwell Park, Karl Wente Park, Robertson Park, and the tot lot at RLCC;
- \$15,000 Building Maintenance – to address safety/access issues associated with the existing May Nissen restroom;
- \$25,000 Information Technology (IT) – to fund the assessment of the District’s information technology infrastructure in support of a plan to move to a managed IT service that will provide improved services at or below our current IT spend level.

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 \$21.987M to \$22.366M;
- Personnel Expense: Reduction of \$215k versus the Approved Budget;
- Services and Supplies Expense: Increase of \$33k versus the Approved Budget after accommodating the aforementioned \$497k of items to address critical needs.

The District is thus managing toward a mid-year Operating Budget that reflects a surplus Net Operating result of \$560k.

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				Year to Date (YTD)			Balance of Year (BOY)			TOTAL YEAR		
District Overview				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			Year to Date (YTD)			Balance of Year (BOY)			TOTAL YEAR		
District Overview			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 SHELLEY			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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District Overview			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)
SERVICES AND SUPPLIES											
UNIT 01 - ADMINISTRATION	\$428,733	\$661,828	\$233,095	\$464,730	\$566,946	\$102,216	\$893,463	\$1,228,774	\$335,311		
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	378,953	353,206	(\$25,747)	779,577	816,663	\$37,086		
UNIT 06 - CAMP SHELLEY	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)	984,907	879,872	(\$105,035)	2,312,976	2,129,665	(\$183,311)		
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	144,610	121,959	(\$22,651)	264,684	245,379	(\$19,305)		
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	398,263	0	(\$398,263)	419,358	49,454	(\$369,904)		
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	\$3,512,329	\$2,940,247	(\$572,082)	\$6,760,153	\$6,727,226	(\$32,927)		
ADMINISTRATION	569,902	834,702	\$264,800	1,007,603	688,905	(\$318,698)	1,577,505	1,523,607	(\$53,898)		
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	\$1,471,737	\$1,353,407	(\$118,330)	\$3,240,853	\$3,169,967	(\$70,886)		
District Total	\$3,247,824	\$3,786,979	\$539,155	\$3,512,329	\$2,940,247	(\$572,082)	\$6,760,153	\$6,727,226	(\$32,927)		

LARPD FY18-19 Mid-Year Operating Budget			Year to Date (YTD)			Balance of Year (BOY)			TOTAL YEAR		
District Overview			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	\$4,605,678	(\$117,195)	\$9,453,469	\$9,004,260	\$449,209
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	(\$679,853)	(\$642,193)	(\$37,660)	(\$1,342,338)	(\$1,372,564)	\$30,226
UNIT 06 - CAMP SHELLEY			(\$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	(\$2,106,138)	(\$2,003,786)	(\$102,352)	(\$4,420,202)	(\$4,333,587)	(\$86,615)
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	(\$204,133)	(\$175,052)	(\$29,081)	(\$373,531)	(\$346,790)	(\$26,741)
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	(\$398,263)	\$0	(\$398,263)	(\$419,358)	(\$49,454)	(\$369,904)
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	\$125,165	\$796,648	(\$671,483)	\$560,230	\$0	\$560,230
ADMINISTRATION			\$4,774,493	\$4,177,390	\$597,103	\$3,886,087	\$4,430,626	(\$544,539)	\$8,660,580	\$8,608,016	\$52,564
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	(\$3,041,564)	(\$2,955,191)	(\$86,373)	(\$6,625,025)	(\$6,737,262)	\$112,237
District Total			\$435,065	(\$796,648)	\$1,231,713	\$125,165	\$796,648	(\$671,483)	\$560,230	\$0	\$560,230

Unit Budget Summary

Administration

REVENUE

SALARIES & BENEFITS

Full Time Salaries
Part Time Benefited
Part Time Wages
Board of Directors Stipends
Retirement
Employee Group Insurance
Workers Compensation
Medicare/FICA
Vacancy Savings

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
4699 Miscellaneous Expense
4704 Finance Charges & Interest
4750 Contingency

CAPITAL EQUIPMENT

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 01 Admin	Unit 18 Technology & Communications	Unit 45 Capital Equipment		
11,959,939	0	0	11,959,939	11,691,320
963,224	14,127	0	977,351	837,344
201,668	74,703	0	276,371	360,889
4,045	0	0	4,045	4,876
27,790	0	0	27,790	24,960
201,704	5,389	0	207,093	213,294
191,137	8,127	0	199,265	263,453
-15,915	598	0	-15,317	19,138
39,365	5,903	0	45,268	40,486
0	0	0	0	-204,745
1,613,018	108,847	0	1,721,866	1,559,695
0	0	0	0	0
428	0	0	428	240
11	0	0	11	0
9,693	0	0	9,693	9,204
5,756	0	0	5,756	3,000
19,794	0	0	19,794	31,500
0	0	0	0	0
11,929	9,862	0	21,791	17,322
0	0	0	0	0
25,050	14,563	0	39,613	74,950
0	0	0	0	0
0	0	0	0	0
1,140	100,798	0	101,938	109,570
18,229	0	0	18,229	21,378
24,321	0	0	24,321	19,980
17,086	180	0	17,266	36,356
4,635	0	0	4,635	7,980
141,592	0	0	141,592	144,000
10,166	0	0	10,166	192,500
352,768	139,280	0	492,048	462,290
11,536	0	0	11,536	12,500
0	0	0	0	0
0	0	0	0	0
237,720	0	0	237,720	231,373
126	0	0	126	0
0	0	0	0	0
(333)	0	0	(333)	0
1,816	0	0	1,816	0
0	0	0	0	100,000
0	0	419,358	419,358	49,454
893,463	264,683	419,358	1,577,504	1,523,597
2,506,481	373,530	419,358	3,299,369	3,083,292
9,453,457	(373,530)	(419,358)	8,660,569	8,608,032

Unit Budget Summary

Recreation Department

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
4704 Recreation Software Credit Card Fees
4705 Recreation Software Transaction Fees

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 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		
455,450	159,259	0	0	811,497	224,166	463,273	0	527,476	60,823	2,701,944	2,619,232
38,433	4,729	72,355	198,110	124,088	52,798	85,307	131,081	238,569	5,830	951,300	788,325
201	4,130	27,232	95,463	77,803	19,956	24,114	100,189	81,930	0	431,018	625,262
27,323	34,263	0	52,287	80,146	51,173	82,087	157,173	487,625	27,895	999,972	999,556
10,309	1,067	8,293	51,954	24,327	7,868	15,301	19,589	61,209	1,557	201,474	218,556
7,816	2,118	16,397	52,900	48,932	1,732	7,762	62,416	73,541	1,255	274,870	343,083
2,571	1,589	1,487	5,670	20,624	4,575	7,034	49,104	54,207	1,333	148,194	161,165
2,657	3,004	5,931	16,268	15,725	5,961	10,834	25,544	47,033	2,230	135,187	135,707
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
0	0	0	0	0	0	8,033	0	0	0	8,033	13,000
1,040	500	79	204	500	1,000	1,032	1,168	4,200	400	10,123	11,300
0	0	0	607	0	0	984	49,325	400	0	51,316	51,200
1,957	198	155	1,882	129	615	7,315	557	2,196	21,927	36,931	41,050
121	174	6,479	25,707	823	171	534	209	3,256	104	37,579	66,200
0	52	0	302	0	0	0	0	2,781	0	3,135	1,400
0	200	21	0	0	200	1,009	0	1,154	0	2,584	4,650
0	0	3,415	3,003	12,950	0	1,174	19,141	14,065	602	54,350	48,450
0	0	0	0	0	0	2,409	0	60,292	0	62,701	69,400
0	1,780	0	0	0	0	10,297	0	12,643	0	24,720	27,150
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	900	0	0	0	0	1,200	0	2,100	3,700
0	3,301	474	625	150	501	950	93	2,816	0	8,910	7,690
40	0	3,600	3,501	497	100	200	1,185	716	0	9,839	11,540
0	270	2,619	2,020	803	600	628	563	3,474	0	10,977	12,010
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
9,305	7,723	1,166	8,181	103	5,472	95	557	15,526	45	48,173	86,353
11,105	0	131,037	166	114,070	0	8,050	61,327	5,118	0	330,873	370,650
0	0	0	0	0	0	0	0	0	0	0	0
503	0	0	0	0	1,630	0	0	0	0	2,133	4,700
242,642	61,000	0	0	0	45,854	0	0	1,706	0	351,202	328,700
0	0	0	0	18,049	0	0	0	0	0	18,049	22,000
0	0	0	43,860	0	0	7,800	0	0	0	51,660	54,000
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	70,832	0	0	0	0	0	0	70,832	62,000
0	0	0	43,731	0	0	0	0	0	0	43,731	40,000
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
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
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	1,499,057	130,741	68,748	4,963	95,722	1,799,231	1,506,648
Part Time Benefited	846,369	53,025	0	0	133,245	1,032,639	1,179,604
Part Time Wages	875,063	34,119	279,975	114,254	185,439	1,488,850	1,625,275
Retirement	353,062	20,986	15,686	1,460	10,010	401,204	445,228
Employee Group Insurance	518,316	25,420	17,417	918	44,952	607,023	643,522
Workers Compensation	123,155	7,016	12,827	4,401	15,375	162,774	170,076
Medicare/FICA	165,363	10,318	22,407	8,813	30,830	237,731	236,450

TOTAL SALARIES & BENEFITS

SERVICES & SUPPLIES

4403 Agricultural Supplies	0	0	646	0	0	646	0
4417 Uniforms/Safety Products	754	40	0	0	800	1,594	3,500
4432 Household Supplies	32,951	78	1,161	0	2,863	37,053	41,570
4440 Food	61,719	8,403	1,188	0	13,144	84,454	83,698
4442 Office Supplies	18,932	564	662	0	274	20,432	24,750
4444 Medical	1,962	0	67	0	0	2,029	2,592
4446 Tools & Instruments	2,151	0	17	0	0	2,168	2,200
4447 Non-Capital Equipment	4,120	42	1,500	0	0	5,662	6,000
4450 Maint. - Structures/Grounds	123,776	0	6,127	0	0	129,903	133,000
4451 Maintenance of Equipment	1,680	0	0	0	0	1,680	1,800
4452 Utilities - Water/Sewer	0	0	0	0	0	0	0
4453 Utilities -Gas/Electric/Other	0	0	0	0	0	0	0
4454 Communications	14,258	0	0	0	0	14,258	12,000
4459 Memberships & Subscriptions	1,174	245	0	0	180	1,599	1,511
4460 Travel	958	358	0	0	0	1,316	1,710
4461 Training & Conferences	710	70	420	0	0	1,200	2,700
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	58,535	4,216	10,003	0	9,427	82,181	92,511
4465 Professional Services	10,088	0	0	0	0	10,088	8,100
4466 Licensing	9,810	0	0	0	0	9,810	9,999
4467 Field Trips & Events	33,134	84,395	0	0	14,703	132,232	98,701
4468 Instructors & Sports Officials	0	23,320	0	0	0	23,320	20,124
4470 Insurance	62,765	0	0	0	13,155	75,920	75,588
4476 Rent & Lease - Equipment	19,618	0	0	0	663	20,281	28,920
4477 Rent & Lease - Structures	44,016	0	0	0	0	44,016	45,540

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
4,380,385	281,625	417,060	134,809	515,573	5,729,452	5,806,802
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

REVENUE

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

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	241,989	1,200	510,724	26,129	0	780,042	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

TOTAL OPERATING EXPENSES

Revenue less expense

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		
0	77,121	452,258	538,357	0	1,067,736	1,054,374
330,710	3,973	1,254,496	378,597	63,216	2,030,992	1,596,495
25,924	14,823	342,816	289,668	23,650	696,881	1,183,422
0	5,332	81,934	198,811	0	286,077	324,362
74,918	1,391	255,746	105,832	11,361	449,248	483,999
86,426	3,010	341,915	116,558	16,268	564,177	581,880
36,496	1,605	207,444	46,868	1,032	293,445	313,058
8,287	1,596	75,134	41,284	4,787	131,088	138,451
562,761	31,730	2,559,485	1,177,618	120,314	4,451,908	4,621,669
101	50	75,109	835	0	76,095	93,650
1,069	0	13,580	8,121	0	22,770	25,380
78	119	39,014	982	270	40,463	37,685
90	236	6,529	8,179	224	15,258	13,430
234	201	7,253	1,982	1,308	10,978	15,965
278	50	1,240	211	0	1,779	750
5,747	88	15,389	3,331	0	24,555	20,455
3,507	150	5,000	13,146	177	21,980	16,640
241,989	1,200	510,724	26,129	0	780,042	632,550
7,864	25	65,300	2,101	0	75,290	88,040
0	887	1,293,676	3,558	0	1,298,121	1,268,520
482,143	1,697	0	60	0	483,900	498,372
0	25	9,900	19,509	0	29,434	28,680
0	0	3,671	414	2,440	6,525	6,180
2,541	632	93,185	3,400	0	99,758	104,800
1,080	0	7,110	3,273	798	12,261	15,440
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	50	156	3,718	0	3,924	3,650
32,407	7,501	34,413	14,967	0	89,288	153,335
0	0	850	0	0	850	1,000
0	0	0	845	0	845	750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
450	1,039	20,472	7,871	0	29,832	27,800
0	6,500	110,400	0	0	116,900	116,900
779,578	20,450	2,312,971	122,632	5,217	3,240,848	3,169,972
1,342,339	52,180	4,872,456	1,300,250	125,531	7,692,756	7,791,641
(1,342,339)	24,941	(4,420,198)	(761,893)	(125,531)	(6,625,020)	(6,737,267)