



Livermore Area Recreation and Park District 5/17/21 Finance Committee

Review of:

- 1) Proposed FY21-22 Budget*
- 2) Capital Improvement Program (CIP) FY20-21 through FY22-23*

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Budget Planning Calendar

Facilities Committee - May 6, 2021

Review of CIP plan for FY21-23

Personnel Committee - May 11, 2021

FY21-22 Salary Table Review

- Additional positions rated

FY21-22 Employee Benefits Plan Review

- District and employee contributions
- Overview of assumptions for cost increases (premiums and ER share)

Finance Committee - May 17, 2021

FY21-22 Operating and FY21-23 CIP plan Review in preparation for initial June Board Meeting

- Key assumptions
- Cash Flow model updated

Program Committee - May 20, 2021

Review of Master Fee Schedule for FY21-23 (need framework)

Board Meetings

June 9, 2021 (workshop and formal Board meeting)

Initial Presentation of Final FY21-22 Operating and FY21-23 CIP budgets

June 30, 2021

Final Presentation (IF NEEDED) of Final FY21-22 Operating and FY21-23 CIP budgets

FP&A:

1. 4/21 Sends budget models for updating (w updated psnl data)
2. 5/3 Managers return completed models (financials and key assumptions narrative)
3. 5/10 Review consolidated results w Core Mgmt Team
4. 5/14 Publish Prelim FY21-22 Budget to Finance Committee
5. 5/31 Review Board-ready packet with Core Staff
6. 6/4 Publish Budget to Board for review in Workshop and Board meeting on 6/9

Proposed Operating Budget – FY21-22

- P5-6 Overview/Highlights
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(trend from FT19-20 through FY21-22, and comparison of FY21-22 Prelim vs Proposed)
- P17 Trend Of Salary and Benefit Expenses
- P18 Headcount Trend
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Preliminary Operating Budget – FY21-22: Overview

Recommendation: That the Finance Committee support of the attached Operating Budget for FY21-22, with one known adjustment that will come after the fact: the onset of deferred revenue treatment for recreation programs that have heretofore been treated on a cash basis (overcoming systems limitations of the existing recreation software tool - a manual work-around is in progress).

1. The Proposed Budget reflects total revenues of \$20.3 million and a Net Operating Contribution (revenue less expenses) of \$1.3 million.
2. Relative to the Preliminary view of FY21-22 that was presented to the Board in March, this Proposed Budget is \$16k better in terms of Net Operating Contribution, but there are some material changes in the Proposed Budget versus the Preliminary projections, including:
 - a. Revenues from Operations of \$6.8 million are \$368k above the Preliminary projections, as Recreation, ESS, and Open Space plans now reflect increased opportunities afforded by the easing of COVID-19 restrictions.
 - b. Property tax revenues will grow by 3% above prior year levels (reaching \$11.9 million), but are now down \$269k from previous assumptions due to changes implemented by the State that have reduced the inflation factor cap that is applied to property values by 1 percentage point.
 - c. Parcel Taxes will reach \$1.6 million in FY21-22. The assessment per Equivalent Dwelling Unit (EDU) will increase by the maximum allowed by the underlying legislation (2%), but specific adjustments to parcels that are largely agricultural will reduce parcel taxes by approximately \$65k next year and drive a one-time drop in year-over-year parcel taxes of \$31k.

Preliminary Operating Budget – FY21-22: Overview

3. Dramatic improvements in ESS, fueled by enhanced enrollment expected from less restrictive COVID requirements, are largely driving the year-over year gains, along with a continued focus on cost recovery and revenue optimization in Recreation. Reduced Administrative Services costs associated with the annualization of this year's restructuring of the organization are helping to offset the return to relatively normal operations in Parks and Facilities Maintenance, as are increased Property Taxes.
4. The Proposed Budget reflects the ability of the District to fund \$368k worth of CIP initiatives via the General Fund without requiring the use of reserves.
5. No contingency is currently included in this budget, though the net contribution, after considering the use of the General Fund to finance certain CIP initiatives, which stands at \$971k, could certainly be considered as such.
6. Note: the potential issuance of Pension Obligation Bonds (POBs) is not reflected in this plan. However, ACERA contributions by the District are incorporated at their "normal" levels (eg, unaffected by any POB-driven reductions to them) and so any POB-related expenses are more than covered by the unadjusted ACERA projections.

Key Assumptions – FY2021-22

District-wide:

1. A new salary schedule will consider the following changes, effective in July, 2021:
 - a. A 2% COLA - \$ Impact: \$225k for FY2021-22 (incl sal, taxes, WC, retirement)
 - b. Adjustments to 6 job classifications are required to comply with the January, 2022 change to the state's minimum wage of \$15; no compression issues exist re: related job classifications.
2. Step Increases are assumed in January, 2022; prior to the onset of COVID, step increases would occur on each eligible employee's anniversary date, but we are planning to revisit this practice and provide them simultaneously. \$ Impact: ~\$140k for FY21-22 (half year).
3. Health premiums will increase by 4% for Kaiser (majority of benefited staff) and 5% for United Health Care as of February, 2022, and the District will assume 50% of this increase; \$ Impact for FY21-22 of 50% share for the District is \$11k for the period from Feb22-Jun22 (\$21k annualized).
4. The District's 457 match (4%) for non-pensioned, benefited staff will be re-implemented in July, 2021. \$ Impact: \$127k per year if 100% participation is realized.
5. Workers' Compensation expense is assumed to grow 5% for FY21-22. \$ Impact: \$16k
6. ACERA contribution rates are assumed to grow by 10%; \$ impact: \$150k
 - a. No impact of a Pension Obligation bond is assumed for ACERA contribution rates

Key Assumptions – FY2021-22

Administration:

1. Property Tax revenues will grow by 3% above prior year levels, down from previous assumptions due to changes implemented by the State that have reduced the inflation factor cap that is applied to property values by 1 percentage point.
2. Parcel Taxes per Equivalent Dwelling Unit (EDU) will increase by the maximum allowed by the underlying legislation (2%), though specific adjustments to parcels that are largely agricultural will reduce parcel taxes by approximately \$65k next year and drive a one-time drop in year-over-year parcel taxes of \$31k.
3. There is no election in FY21-22, whereas \$208k was spent in FY20-21.
4. Unemployment expense will drop considerably (from \$46k/mo in 2020 to \$30k/mo in Jan21 to \$6k/mo as of Apr21).
5. General Liability Insurance costs will grow by 10% (\$55k) for FY21-22.
6. IT spend assumes the completion of technology upgrades to eliminate old Win7 machines (roughly 50 units); the deployment of a contract management tool, and a cloud-based phone system.
7. Wellness programs will continue (modest spend but of significant importance).
8. The District's Program Guide will again be mailed in physical form for the Summer 2022 guide (produced in Q4 FY21-22).

FY 2021-22 Key Assumptions (cont.)

Community Services:

1. ESS continues to follow state licensing mandates on bringing back participants to the program. The budget is based on current mandates, with quarterly increases in both participants and staff. We have lost our Kidango Grant as of July 1, 2021. Hively (formerly Child Care Links) has picked up 85% of our family contracts in order to provide subsidized childcare, which is reflected in the budget.
2. Preschool enrollment has been limited to 4 sites/5 classes for FY21-22. We will increase that number in January if conditions allow. There is no plan to rehire a Full Time Coordinator
3. Middle School enrollment will not reach “normal”, pre-COVID-19 levels, and revenue and expenses have been adjusted accordingly. The ASES (After School Education and Safety) Grant has not been budgeted in FY21-22 (approximately \$159k/yr);
4. Open Space school programs will begin once school is back full time. We will continue the new programs that we began in FY20-21. Parking was budgeted to be at Pre-Covid levels.
5. Senior Trips will resume slowly in the Fall, increasing in 2022.

FY 2021-22 Key Assumptions (cont.)

Recreation:

1. Aquatics

- a. Swim Lessons will be held at the Robert Livermore Aquatics Center until mid-July or until May Nissen reopens; evening swim lessons will be modified due to facility space.
- b. May Nissen closed for pool replaster until mid-July.
- c. RLAC is the home to two competitive swim teams sharing pool space – long term contracts. Practice times vary based on agreements.
- d. Morning Lap Swim continues.
- e. RLAC will hold a modified recreation swim from June through August in the play pool only. Participants will be required to preregister to control capacity.

2. Facility Operations and Rentals

- a. Indoor and outdoor facility rentals expand due to Health Order and anticipated State opening June 15th.
- b. Recreation Coordinators reclassified to FT-Regular effective April 2021.
- c. Hire additional casual staff April 2021 to meet facility rental operations.

3. Sports Facility Rentals

- a. Sports Field Rentals continue at full capacity to meet our community's needs.
- b. Field closed November 2021 through Mid-February 2022 due to inclement weather, to allow for rest, and to provide yearly maintenance.
- c. Hired two FT-Regular Recreation Coordinator for Sport Facility Rental; start in May 2021.

FY 2021-22 Key Assumptions (cont.)

Recreation (continued):

4. Front Counter Operations

- a. Anticipated building opening as of June 2021 – hours will change to Monday-Friday from 9am-5pm; no nights or weekends for front-office staff.
- b. Facility staff and/or Supervisor overseeing program will cover nights and weekends.

5. Recreation Classes and Events

- a. Planned for Movie in the Park – July and August 2021 – Recreation Event / early planning stages
- b. Trunk & Boo planned for October 2021.

6. Sports & Fitness Programs and Classes

- a. Adult sports leagues returning in the Fall 2021.
- b. Summer 2022 include both Fun in the Sun Summer Camp and Summer Sports Camp – all day programs with full capacity for registration.
- c. Continue to offer various programs and camps.
- d. Hired FT-Regular Recreation Coordinator Youth and Adult Sports and Fitness programs – start May 2021.

FY 2021-22 Key Assumptions (cont.)

Parks and Facilities Maintenance:

1. Utility and water expenses will grow vs FY20-21. Building hours will expand as COVID-driven restrictions subside, and water usage, which had been reduced during FY20-21 to levels that would not jeopardize the health of our turf but which would ensure cost savings, will revert to pre-COVID levels. Though electricity consumption will increase as we move out of COVID and operations return to a more normal level, the commissioning of the new solar array at the RLCC in summer, 2021 should provide for a reduction in electricity costs. Estimated electricity costs for the RLCC are expected to be approximately 30% lower than in recent years. This translates to an approximate 15% reduction in electricity costs for the District overall. Other things being equal, weather will play a significant role in determining water usage and costs.
2. Personnel expense reflects the restructuring of the Parks team to establish two non-pensioned leadership roles that we plan to fill with internal staff who will not be back-filled. The two leaders who retired in FY20-21 were ACERA participants. In addition, two new entry level positions were slated to start in Parks in July, 2021, but due to the need for greater staffing and a better than expected economic recovery, these positions were filled in May, 2021.

FY 2021-22 Key Assumptions (cont.)

Parks and Facilities Maintenance (continued):

3. FY21-22 will reflect a full year of services from park maintenance contractor TerraCare.
4. Maintenance of Structures and Grounds expenses were significantly reduced in both Parks and Facilities in consideration of the uncertainty driven by COVID. For FY21-22, these expenses will return to a more Pre-COVID level. Spending in these areas includes everything from preventive maintenance and small repairs to small/medium construction projects that keep our facilities and parks operating safely for our staff and the community.

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
PROPOSED BUDGET: FY21-22 vs FY20-21 Mid-Year Budget and FY19-20 Actual Results

	FY19-20	FY20-21	Incr/(Decr) vs FY19-20		FY21-22	Incr/(Decr) vs FY20-21	
	Actual	Mid-Year Budget	\$	%	Proposed Final Budget	\$	%
Revenue							
Taxes	\$12,887,484	\$13,323,553	\$436,069	3%	\$13,540,892	\$217,340	2%
From Operations	7,254,852	4,260,729	(2,994,123)	(41%)	6,807,757	2,547,028	60%
Total Revenue	\$20,142,336	\$17,584,282	(\$2,558,054)	(13%)	\$20,348,649	\$2,764,368	16%
Salary and Benefits	14,947,213	11,847,075	(3,100,138)	(21%)	13,322,243	1,475,168	12%
Services and Supplies	6,387,537	4,837,574	(1,549,963)	(24%)	5,687,462	849,888	18%
Capital	39,128	8,795	(30,333)	(78%)	0	(8,795)	(100%)
Sub-total, Expenses	\$21,373,878	\$16,693,443	(\$4,680,434)	(22%)	\$19,009,705	\$2,316,261	14%
Net Operating Results	(\$1,231,542)	\$890,838	\$2,122,380	n/a	\$1,338,945	\$448,107	50%
General Fund - CIP	\$213,556	\$367,325	\$153,769	72%	\$367,675	\$350	0%
Total, General Fund	(\$1,445,097)	\$523,513	\$1,968,611	n/a	\$971,270	\$447,757	86%

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)

View of PROPOSED FINAL BUDGET FY21-22 by Unit

Unit	Department	FY19-20 Actual Results				FY20-21 Mid-Year Budget (will be FCST)				FY21-22 Final Budget Proposal			
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration													
01	Administration	12,887,484	2,068,937	1,040,876	9,777,671	13,323,553	2,093,249	1,277,513	9,952,790	13,540,892	1,986,846	1,110,648	10,443,398
17	Marketing & Public Information	20,926	218,804	148,241	(346,119)	1,552	71,487	29,013	(98,948)	0	0	67,080	(67,080)
18	Technology & Communications	0	94,863	410,912	(505,775)	0	25,283	444,011	(469,294)	0	0	511,242	(511,242)
45	Capital Equipment	0	0	39,128	(39,128)	0	0	8,795	(8,795)	0	0	0	0
60	CIP	0	261,785	258,990	(520,775)	0	98,864	2,315	(101,179)	0	107,479	0	(107,479)
Administration Total:		12,908,410	2,644,389	1,898,147	8,365,874	13,325,105	2,288,883	1,761,647	9,274,574	13,540,892	2,094,325	1,688,970	9,757,598
Parks and Facility Maintenance													
05	Building Maintenance	0	945,642	665,432	(1,611,074)	0	920,533	515,569	(1,436,102)	0	1,083,412	672,945	(1,756,357)
07	Park Operations	337,403	2,355,703	2,609,196	(4,627,496)	383,350	1,986,651	2,041,627	(3,644,928)	408,252	2,129,018	2,536,052	(4,256,818)
Parks and Facility Maintenance:		337,403	3,301,345	3,274,628	(6,238,570)	383,350	2,907,185	2,557,196	(5,081,030)	408,252	3,212,431	3,208,997	(6,013,176)
Community Services													
06	Camp Shelly	20,224	43,925	19,412	(43,113)	65,000	0	13,359	51,641	0	0	0	0
09	Extended Student Services	4,015,344	4,144,194	323,802	(452,652)	2,373,869	3,139,380	162,551	(928,062)	3,485,600	3,390,035	170,696	(75,131)
10	Senior Services	139,401	167,676	101,546	(129,821)	58,163	118,809	35,832	(96,478)	120,525	168,870	78,440	(126,785)
11	Preschool	314,638	327,411	10,308	(23,081)	39,673	69,244	2,839	(32,410)	172,800	159,761	10,800	2,239
16	Open Space	414,544	944,019	83,132	(612,607)	460,590	915,202	96,930	(551,542)	516,730	1,066,592	104,850	(654,712)
32	Community Outreach	0	171,208	3,030	(174,238)	0	666,392	1,306	(667,698)	0	726,798	7,050	(733,848)
40	Believes Program	148,586	153,010	0	(4,424)	0	3,676	0	(3,676)	148,586	155,393	0	(6,807)
41	Middle School Program	487,604	509,464	23,518	(45,378)	(148)	49,581	768	(50,497)	112,321	102,257	12,000	(1,936)
Community Services Total:		5,540,341	6,460,907	564,748	(1,485,314)	2,997,147	4,962,284	313,585	(2,278,722)	4,556,562	5,769,705	383,836	(1,596,979)
Recreation													
02	Classes, Camps & Events	62,810	2,995	88,686	(28,871)	8,334	0	4,991	3,343	46,000	0	29,600	16,400
20	Customer & Business Services @	0	307,728	140,661	(448,389)	1,400	161,743	97,608	(257,951)	1,750	192,435	146,200	(336,885)
25	Facility Use & Rentals	425,987	205,585	70,958	149,444	60,994	68,239	1,793	(9,038)	319,808	117,302	18,100	184,406
3/26	Youth&Adult Sports and Fitness	199,419	157,780	131,121	(89,482)	201,086	83,491	31,490	86,105	305,135	182,728	77,360	45,047
27	Field & gym Rentals	389,548	212,498	49,750	127,300	295,286	144,102	11,405	139,779	597,600	207,694	22,330	367,576
31	Recreation Administration	15,239	514,747	3,158	(502,666)	5,189	648,947	500	(644,258)	8,600	698,086	8,255	(697,741)
42	Building Operations @	28	583,912	92,138	(676,022)	0	365,180	14,128	(379,308)	0	384,120	27,400	(411,520)
54	Aquatics (incl unit 04 - MN)	232,180	541,834	103,534	(413,188)	305,891	217,021	47,741	41,129	542,500	457,697	64,494	20,309
57	Concessions	30,971	13,493	9,136	8,342	500	0	4,285	(3,785)	21,550	5,721	11,920	3,909
Recreation Total:		1,356,182	2,540,572	689,142	(1,873,532)	878,680	1,688,722	213,941	(1,023,983)	1,842,943	2,245,782	405,659	(808,498)
memc Recreation excl District-wide svcs @		1,356,154	1,648,932	456,343	(749,121)	877,280	1,161,799	102,205	(386,724)	1,841,193	1,669,227	232,059	(60,093)
DISTRICT TOTALS		20,142,336	14,947,213	6,426,665	(1,231,542)	17,584,282	11,847,075	4,846,369	890,838	20,348,649	13,322,243	5,687,462	1,338,945

LIVERMORE AREA RECREATION AND PARK DISTRICT (LARPD)
View of PROPOSED FINAL BUDGET FY21-22 by Unit vs Preliminary Plan (Mar21)

Unit	Department	FY21-22 Final Budget Proposal				MEMO - FY21-22 Preliminary Budget				Variance - Increase/(Decrease) vs Preliminary Budget			
		Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense	Revenue	Salaries & Benefits	Services & Supplies	Revenue less Expense
Administration													
01	Administration	13,540,892	1,986,846	1,110,648	10,443,398	13,875,300	2,056,868	1,101,398	10,717,034	(334,408)	(70,022)	9,250	(273,636)
17	Marketing & Public Information	0	0	67,080	(67,080)	0	0	67,080	(67,080)	0	0	0	0
18	Technology & Communications	0	0	511,242	(511,242)	0	0	487,644	(487,644)	0	0	23,597	(23,597)
45	Capital Equipment	0	0	0	0	0	0	0	0	0	0	0	0
60	CIP	0	107,479	0	(107,479)	0	107,479	0	(107,479)	0	0	0	0
Administration Total:		13,540,892	2,094,325	1,688,970	9,757,598	13,875,300	2,164,346	1,656,123	10,054,831	(334,408)	(70,022)	32,847	(297,233)
Parks and Facility Maintenance													
05	Building Maintenance	0	1,083,412	672,945	(1,756,357)	0	1,077,090	730,095	(1,807,185)	0	6,322	(57,150)	50,828
07	Park Operations	408,252	2,129,018	2,536,052	(4,256,818)	408,252	2,129,018	2,536,052	(4,256,818)	0	0	0	0
Parks and Facility Maintenance:		408,252	3,212,431	3,208,997	(6,013,176)	408,252	3,206,109	3,266,147	(6,064,004)	0	6,322	(57,150)	50,828
Community Services													
06	Camp Shelly	0	0	0	0	0	0	0	0	0	0	0	0
09	Extended Student Services	3,485,600	3,390,035	170,696	(75,131)	3,358,100	3,390,035	170,696	(202,631)	127,500	0	0	127,500
10	Senior Services	120,525	168,870	78,440	(126,785)	120,525	168,870	78,440	(126,785)	0	0	0	0
11	Preschool	172,800	159,761	10,800	2,239	172,800	159,761	10,800	2,239	0	0	0	0
16	Open Space	516,730	1,066,592	104,850	(654,712)	464,330	1,000,683	92,510	(628,863)	52,400	65,908	12,340	(25,848)
32	Community Outreach	0	726,798	7,050	(733,848)	0	717,412	7,050	(724,462)	0	9,386	0	(9,386)
40	Believes Program	148,586	155,393	0	(6,807)	148,586	155,393	0	(6,807)	0	0	0	0
41	Middle School Program	112,321	102,257	12,000	(1,936)	112,321	102,257	12,000	(1,936)	0	0	0	0
Community Services Total:		4,556,562	5,769,705	383,836	(1,596,979)	4,376,662	5,694,411	371,496	(1,689,245)	179,900	75,294	12,340	92,266
Recreation													
02	Classes, Camps & Events	46,000	0	29,600	16,400	46,000	0	29,600	16,400	0	0	0	0
20	Customer & Business Services @	1,750	192,435	146,200	(336,885)	0	192,435	146,200	(338,635)	1,750	0	0	1,750
25	Facility Use & Rentals	319,808	117,302	18,100	184,406	261,828	147,965	17,800	96,063	57,980	(30,663)	300	88,343
3/26	Youth&Adult Sports and Fitness	305,135	182,728	77,360	45,047	310,435	182,728	76,860	50,847	(5,300)	0	500	(5,800)
27	Field & gym Rentals	597,600	207,694	22,330	367,576	435,800	179,901	22,330	233,569	161,800	27,793	0	134,007
31	Recreation Administration	8,600	698,086	8,255	(697,741)	8,600	698,086	8,255	(697,741)	0	0	0	0
42	Building Operations @	0	384,120	27,400	(411,520)	0	384,120	26,800	(410,920)	0	0	600	(600)
54	Aquatics (incl unit 04 - MN)	542,500	457,697	64,494	20,309	574,200	440,151	64,350	69,699	(31,700)	17,545	144	(49,389)
57	Concessions	21,550	5,721	11,920	3,909	17,000	5,721	9,100	2,179	4,550	0	2,820	1,730
Recreation Total:		1,842,943	2,245,782	405,659	(808,498)	1,653,863	2,231,107	401,295	(978,539)	189,080	14,675	4,364	170,041
memc Recreation excl District-wide svcs @		1,841,193	1,669,227	232,059	(60,093)	1,653,863	1,654,552	228,295	(228,984)				
DISTRICT TOTALS		20,348,649	13,322,243	5,687,462	1,338,945	20,314,077	13,295,973	5,695,061	1,323,043	34,572	26,270	(7,599)	15,902

Trend Of Salary and Benefit Expenses

Trend of Salary and Benefit Expense: FY19-20 through FY21-22

	FY19-20 Actual	FY20-21 Mid-Year	% growth	FY21-22 Proposed	% growth
Total Salaries	\$10,320,213	\$7,677,507	(26%)	\$9,051,987	18%
Retirement Expense	1,683,358	1,568,654	(7%)	1,790,201	14%
Employee Group Insurance	1,898,746	1,584,783	(17%)	1,582,995	(0%)
Workers Compensation	399,918	256,716	(36%)	322,313	26%
Medicare FICA Expense	503,779	345,430	(31%)	466,747	35%
Unemployment Expense	112,249	375,651	235%	72,000	(81%)
Board Members' Stipend	28,950	33,100	14%	36,000	9%
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Sub-total, non-salary	\$4,627,000	\$4,164,334	(10%)	4,270,256	3%
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Total Salary and Benefit Expense	\$14,947,213	\$11,841,841	(21%)	\$13,322,243	13%

Proposed FY21-22 Operating Budget – Headcount Plans

Department / Unit	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
<u>Administration</u>															
Sub-total, Administration	12	12	13	14	14	14	14	14	14	14	14	14	14	14	14
<u>Recreation</u>															
2 Recreation Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer and Business Services	2	7	7	7	7	7	7	7	7	7	7	7	7	7	7
25 Facility Use and Rentals	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5
3/26 Youth & Adult Sports and Fitness	5	6	12	12	12	6	6	6	6	6	6	6	6	6	36
27 Field and Gym Rentals	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4
31 Recreation Administration	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
42 Building Operations	6	7	7	7	7	7	7	6	6	6	6	7	7	7	7
54 Aquatics	9	9	54	54	58	14	10	10	10	10	10	10	10	10	76
57 Café	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
Sub-total, Recreation	32	41	92	92	96	47	43	42	42	42	42	43	43	43	142
<u>Parks & Facilities</u>															
5 Building Maintenance	7	7	7	7	7	7	13	13	13	13	13	13	13	13	13
7 Park Operations	26	26	26	28	28	28	28	28	28	28	28	28	28	28	28
Sub-total, Parks & Facilities	33	33	33	35	35	35	41	41	41	41	41	41	41	41	41
<u>Community Services</u>															
9 ESS	38	38	38	51	51	51	51	51	51	51	51	51	51	51	51
10 Senior Services	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3
11 Preschool	4	4	4	4	10	10	10	10	10	10	10	10	10	10	10
16 Open Space	10	12	23	25	25	14	13	13	13	13	13	13	13	13	13
32 Community Outreach	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
40 Believes	0	0	0	0	8	8	8	8	8	8	8	8	8	8	8
41 PAL	0	0	0	0	5	5	5	5	5	5	5	5	5	5	5
Sub-total, Community Services	59	62	73	88	107	96	95	95	95	95	95	95	95	95	95
District Total	136	148	211	229	252	192	193	192	192	192	192	193	193	193	292

FY21-22 Proposed Operating Budget – Services and Supplies

Expense Category	FY20-21 Mid-Year Budget	FY21-22 Proposed Budget	FY21-22 inc/(decr) vs FY20-21	NOTES
Household Supplies	40,090	48,400	8,310	
Food	21,849	49,873	28,024	
Non Capital Equipment	37,819	75,300	37,481	
Maintenance - Structures/Grounds	488,140	888,300	400,160	Reinstating landscape services (Terracare) @ \$25k/mo.; new roof at Trevarno (\$35k)
Maintenance - Equipment	181,898	239,753	57,855	
Utilities - Water/Sewer	1,240,982	1,295,200	54,218	
Utilities - Gas/Electric/Other	341,521	324,900	(16,621)	
Communications	138,184	165,343	27,159	
Travel	79,867	113,240	33,373	
Training & Conferences	8,185	18,335	10,150	
Legal	120,000	120,000	-	
Program Services/Supplies	338,554	76,820	(261,734)	~\$208k Election in FY20-21 while none in FY21-22
Professional Services	607,214	677,898	70,684	
Field Trips	2,225	42,560	40,335	
Instructors & Sports Officials	63,839	114,860	51,021	
Insurance	546,118	616,240	70,122	Assuming 10% liability insurance increase in FY21-22
Rent & Lease - Vehicle	59,998	155,820	95,823	Increase to normal run rate in FY21-22 after vehicle sales (\$94k) in FY20-21
Other	521,091	664,620	143,529	
	\$ 4,837,574	\$ 5,687,462	\$ 849,888	18%

CIP Plan – FY20-21 through FY22-23

P21 Overview

P22 CIP Plan – FY20-21 through FY22-23

CIP Overview – FY2020-21 through FY2022-23

1. **The Approved CIP budget (as of June 2020) for FY20-21** was limited to three projects:
 - A. Sunset Park renovation project - assumed to be completed (\$300k left; AB funding) by August, 2020 , with spending to be completed within the approved \$1.2M budget.
 - B. Rodeo Stadium Improvements – May 2021 (\$340k)
 - C. Michell Buildings – budgeted at \$1.5M and assumed to be completed in the Spring of 2022.

2. **The Budget as approved in March (the “Mid-Year Budget”) remains our Proposed Budget for the FY21-22 Planning year through FY22-23, and includes:**
 - A. Pushing the rodeo stadium improvements to FY2021-22;
 - B. Michell Buildings – now projected to fall below the total project budget by \$165k, while timing of project completion remains Spring 2022;
 - C. Solar project onset – 4-5 month project with zero capital outlay, began late March and will be completed in July, 2021;
 - D. Addition of \$200k for May Nissen Pool resurfacing in FY2020-21 (will support expanded Aquatics rental and programming opportunities);
 - E. Resuming work on the Patterson Ranch project in FY2021-22;
 - F. Bike Pump Track – consulting to reassess this project in FY2020-21, with project work to follow in FY2021-22;
 - G. Resuming Shade Structure deployment in FY2021-22;
 - H. Addition of a line item labeled “Park Capacity Enhancements”, a placeholder required for us to submit AB1600 plans to the City, while set to address numerous projects to facilitate outdoor activities (such as pavilions, etc);
 - I. Several modest projects to address infrastructure enhancements at May Nissen

3. The District’s revised **CIP planning process**, which allows for the critical review of projects as major phases are completed (Concept, Design, Bid, Construction), will support discussion of additional projects as clarity surrounding the District’s financial projections improves.

FY2020-21 Through FY22-23 CIP Budget (Proposed)

LARPD 5/17/21

Item	Project #	Project Name	Funding Source	Annual Totals		
				FY20-21	FY21-22	FY22-23
1	902	Joe Michell Building	AB1600	509,951	875,000	
2	719	Sunset Park Renovation	AB1600	32,827	-	-
3	732	Solar Energy Implementation	n/a	-	-	
4	109	May Nissen Pool Resurfacing	General Fund	200,000	-	
5	730	Rodeo Stadium Infrastructure Improvements	General Fund	52,325	287,675	
6	723	Patterson Ranch Trail	AB1600	72,505	44,495	
7	451	Bike Pump Track	AB1600	56,000	300,000	
8	455	Shade Structures/Various Parks	AB1600	-	280,000	280,000
9	727	May Nissen Bleacher Demolition	General Fund	33,000	-	
10		Park Capacity Enhancements	AB1600	77,000	923,000	1,000,000
11		Resurface/restripe May Nissen Tennis Court	AB1600	45,000	-	
12		May Nissen Tennis Court Fence	General Fund	62,000	-	
13		May Nissen Basketball Court Paint/Re-stripe	General Fund	20,000	-	
14		May Nissen Fence Replacement	General Fund	-	80,000	
TOTALS				\$ 1,160,607	\$ 2,790,170	\$ 1,280,000
AB1600				\$793,282	\$2,422,495	\$1,280,000
General Fund				\$367,325	\$367,675	\$0
TOTALS				\$1,160,607	\$2,790,170	\$1,280,000



Thank You