

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, Finance Officer

DATE: March 11, 2020

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

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

The intent of this report is to inform the Board of Directors of the General Manager's current view of the FY 2019-20 Operating Budget.

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				FY 19-20 MID-YEAR BUDGET				Mid-Year Operating Budget FY 19-20	Variance: Better/(Poorer)	
District Consolidation				Administration	Parks, Maintenance, & CIP	Community Services	Recreation		\$	%
REVENUE	\$21,443,243	\$22,569,035	\$23,511,913	\$13,001,005	\$388,240	\$7,423,794	\$2,556,712	\$23,369,751	(\$142,162)	(0.6%)
SALARIES & BENEFITS	\$13,763,335	\$14,733,868	\$16,829,024	\$2,232,398	\$3,601,676	\$7,060,090	\$2,961,076	\$15,855,240	\$973,784	5.8%
SERVICES & SUPPLIES										
4403 Agricultural Supplies	123,514	90,659	98,900	0	85,155	1,085	9,220	95,460	3,440	3.5%
4417 Uniforms/Safety Products	41,252	30,048	43,120	1,806	18,211	8,376	14,198	42,591	529	1.2%
4432 Household Supplies	110,142	117,836	110,336	268	46,560	30,495	43,899	121,222	(10,886)	(9.9%)
4440 Food	150,791	140,532	146,909	9,936	3,857	83,785	33,133	130,711	16,198	11.0%
4442 Office Supplies	74,910	71,702	71,865	21,560	8,705	22,528	22,453	75,246	(3,381)	(4.7%)
4444 Medical	27,791	21,627	15,980	8,279	362	1,647	1,746	12,034	3,946	24.7%
4446 Tools & Instruments	39,334	32,867	33,050	75	19,107	4,689	4,877	28,748	4,302	13.0%
4447 Non-Capital Equipment	82,885	118,805	55,825	65,328	6,548	9,515	15,937	97,328	(41,503)	(74.3%)
4450 Maint. - Structures/Grounds	821,489	1,056,526	869,550	0	958,883	79,815	104,578	1,143,276	(273,726)	(31.5%)
4451 Maintenance of Equipment	127,098	115,675	250,203	90,493	86,182	3,210	29,972	209,857	40,346	16.1%
4452 Utilities - Water/Sewer	1,231,573	1,241,002	1,344,149	0	1,340,117	4,621	0	1,344,738	(589)	(0.0%)
4453 Utilities -Gas/Electric/Other	474,640	451,606	497,352	0	332,451	1,928	0	334,379	162,973	32.8%
4454 Communications	131,541	129,224	135,500	64,221	8,341	26,868	600	100,030	35,470	26.2%
4459 Memberships & Subscriptions	33,186	34,413	51,940	24,140	6,452	3,779	6,449	40,820	11,120	21.4%
4460 Travel	124,047	131,332	144,960	22,302	91,045	2,075	5,608	121,030	23,930	16.5%
4461 Training & Conferences	39,827	46,378	57,007	13,423	2,708	3,726	6,732	26,589	30,418	53.4%
4462 Publications & Legal Notices	10,016	4,635	2,100	3,092	0	121	0	3,213	(1,113)	(53.0%)
4463 Legal Services	131,333	136,330	144,000	132,000	0	0	0	132,000	12,000	8.3%
4464 Program Services/Supplies	172,808	130,309	167,507	40,607	348	75,909	39,424	156,288	11,219	6.7%
4465 Professional Services	861,760	909,105	717,970	767,747	262,020	70,909	146,010	1,246,686	(528,716)	(73.6%)
4466 Licensing	26,717	25,083	22,300	12,703	2,115	9,922	1,450	26,190	(3,890)	(17.4%)
4467 Field Trips & Events	145,511	134,397	137,600	0	0	135,351	1,964	137,315	285	0.2%
4468 Instructors & Sports Officials	375,870	372,494	340,806	0	0	30,963	238,347	269,310	71,496	21.0%
4470 Insurance	286,053	303,275	407,100	409,300	0	0	28,847	438,147	(31,047)	(7.6%)
4476 Rent & Lease - Equipment	102,522	105,419	100,918	7,122	25,024	27,985	56,389	116,520	(15,602)	(15.5%)
4477 Rent & Lease - Structures	186,627	141,603	161,964	0	110,400	64,170	0	174,570	(12,606)	(7.8%)
4478 Rent & Lease - Vehicle	0	0	0	0	108,495	0	0	108,495	(108,495)	-
4699 Miscellaneous Expense	847	(116)	0	78	0	0	0	78	(78)	-
4704 Finance Charges/Rec Software Credit Card Fees	62,586	74,353	76,400	1,076	0	0	74,793	75,869	531	0.7%
4705 Rec Software Transaction Fees	35,774	43,694	46,500	0	0	0	47,756	47,756	(1,256)	(2.7%)
TOTAL SERVICES & SUPPLIES	\$6,032,444	\$6,210,813	\$6,251,811	\$1,695,556	\$3,523,086	\$703,472	\$934,382	\$6,856,496	(\$604,685)	(9.7%)
Contingency	2,500	318,780	431,079	602,422	0	0	0	602,422	(171,343)	(39.7%)
TOTAL OPERATING EXPENSES	\$19,798,279	\$21,263,461	\$23,511,914	\$4,530,376	\$7,124,761	\$7,763,562	\$3,895,458	\$23,314,157	\$197,756	0.8%
Capital Equipment	473,873	419,358	0	55,594	0	0	0	55,594	(55,594)	-
Revenue less expense	\$1,171,091	\$886,216	\$0	\$8,415,035	(\$6,736,521)	(\$339,768)	(\$1,338,746)	(\$0)	\$0	
Cost Recovery Percentage Rev/Exp	106%	104%	100%	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	Variance: Better/(Poorer)	
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	\$317,030	2.5%
1,925,342	221,727	85,329	0	2,232,398	\$138,975	5.9%
0	0	0	0	0	0	-
1,461	345	0	0	1,806	(1,066)	(144.1%)
268	0	0	0	268	(268)	-
7,844	2,062	30	0	9,936	2,268	18.6%
8,747	12,513	300	0	21,560	(9,160)	(73.9%)
8,279	0	0	0	8,279	3,001	26.6%
0	0	75	0	75	(75)	-
2,041	15,368	47,919	0	65,328	(50,828)	(350.5%)
0	0	0	0	0	0	-
73,995	0	16,498	0	90,493	(8,255)	(10.0%)
0	0	0	0	0	0	-
0	0	0	0	0	0	-
0	0	64,221	0	64,221	29,979	31.8%
23,601	539	0	0	24,140	5,975	19.8%
20,011	2,291	0	0	22,302	15,028	40.3%
11,718	1,705	0	0	13,423	13,602	50.3%
3,092	0	0	0	3,092	(992)	(47.2%)
132,000	0	0	0	132,000	12,000	8.3%
24,109	16,498	0	0	40,607	(1,447)	(3.7%)
372,576	144,792	250,379	0	767,747	(268,137)	(53.7%)
12,094	109	500	0	12,703	(1,203)	(10.5%)
0	0	0	0	0	0	-
0	0	0	0	0	0	-
409,300	0	0	0	409,300	(25,600)	(6.7%)
132	0	6,990	0	7,122	(7,122)	-
0	0	0	0	0	0	-
78	0	0	0	78	(78)	-
1,076	0	0	0	1,076	(1,076)	-
0	0	0	55,594	55,594	(55,594)	-
1,112,422	196,222	386,912	55,594	1,751,150	(\$349,048)	(24.9%)
602,422	0	0	0	602,422	(171,343)	(39.7%)
3,640,186	417,949	472,241	55,594	4,585,970	(381,416)	(9.1%)
9,334,047	(391,177)	(472,241)	(55,594)	8,415,035	(\$64,386)	(0.8%)
356%	6%	0%	0%	283%		

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	FY 17-18	FY 18-19	FY 19-20	FY 19-20 MID-YEAR BUDGET												Department Mid-Year Budget FY 19-20	Variance: Better/(Poorer)	
Unit Budget Summary	ACTUAL	ACTUAL	ORIGINAL BUDGET	Unit 02	Unit 03	Unit 04	Unit 20	Unit 25	Unit 26	Unit 27	Unit 31	Unit 42	Unit 54	Unit 57	\$		%	
Recreation Department				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				
REVENUE	2,639,677	2,814,308	2,858,362	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%)	
SALARIES & BENEFITS	2,683,877	2,990,788	3,228,074	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%	
SERVICES & SUPPLIES																		
4403 Agricultural Supplies	2,512	4,024	13,000	0	0	0	0	0	0	9,220	0	0	0	0	9,220	3,780	29.1%	
4417 Uniforms/Safety Products	12,860	5,687	12,520	0	500	2,400	388	35	2,012	1,502	616	1,569	4,776	400	14,198	(1,678)	(13.4%)	
4432 Household Supplies	45,684	53,083	40,450	0	0	0	532	0	0	534	0	42,583	74	176	43,899	(3,449)	(8.5%)	
4440 Food	41,111	26,229	42,890	0	200	0	1,036	44	1,000	9,354	67	77	1,417	19,938	33,133	9,757	22.7%	
4442 Office Supplies	37,981	27,704	28,750	0	200	400	18,211	134	199	581	1,893	260	375	200	22,453	6,297	21.9%	
4444 Medical	903	2,666	2,800	0	0	700	0	0	0	0	0	0	1,046	0	1,746	1,054	37.6%	
4446 Tools & Instruments	3,288	1,178	3,900	0	200	0	0	0	200	1,068	0	943	2,466	0	4,877	(977)	(25.1%)	
4447 Non-Capital Equipment	34,616	52,572	20,675	0	0	1,000	0	17	0	3,500	0	5,481	4,918	1,021	15,937	4,738	22.9%	
4450 Maint. - Structures/Grounds	71,735	63,738	67,000	0	0	12,000	0	0	0	5,251	0	0	87,327	0	104,578	(37,578)	(56.1%)	
4451 Maintenance of Equipment	15,737	16,357	37,600	0	2,000	0	0	0	129	21,970	0	0	5,873	0	29,972	7,628	20.3%	
4452 Utilities - Water/Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
4453 Utilities - Gas/Electric/Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
4454 Communications	1,653	936	3,600	0	0	0	0	0	0	0	600	0	0	0	600	3,000	83.3%	
4459 Memberships & Subscriptions	7,675	7,128	12,405	0	2,399	0	120	0	300	755	960	155	1,760	0	6,449	5,956	48.0%	
4460 Travel	3,749	2,997	6,570	0	0	0	0	0	188	438	1,832	290	2,860	0	5,608	962	14.6%	
4461 Training & Conferences	4,186	12,519	10,182	0	200	1,800	575	0	204	303	700	0	2,950	0	6,732	3,450	33.9%	
4462 Publications & Legal Notices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
4463 Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
4464 Program Services/Supplies	62,021	46,089	44,765	0	7,532	0	7,203	181	8,559	0	0	1,630	14,319	0	39,424	5,341	11.9%	
4465 Professional Services	181,284	195,058	153,570	395	0	0	193	72,531	0	5,730	0	64,443	2,718	0	146,010	7,560	4.9%	
4466 Licensing	0	0	0	0	0	700	0	0	0	0	0	0	750	0	1,450	(1,450)	-	
4467 Field Trips & Events	3,525	1,633	2,000	0	0	0	0	0	1,964	0	0	0	0	0	1,964	36	1.8%	
4468 Instructors & Sports Officials	351,418	347,938	318,006	100,517	54,429	0	0	0	82,801	0	0	0	600	0	238,347	79,659	25.0%	
4470 Insurance	25,498	30,023	23,400	0	0	0	0	28,847	0	0	0	0	0	0	28,847	(5,447)	(23.3%)	
4476 Rent & Lease - Equipment	54,787	56,319	50,500	0	0	0	43,149	0	0	12,851	0	0	389	0	56,389	(5,889)	(11.7%)	
4477 Rent & Lease - Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
4704 Rec Software Credit Card Fees	58,525	71,871	76,400	0	0	0	74,793	0	0	0	0	0	0	0	74,793	1,607	2.1%	
4705 Rec Software Transaction Fees	35,774	43,694	46,500	0	0	0	47,756	0	0	0	0	0	0	0	47,756	(1,256)	(2.7%)	
TOTAL SERVICES & SUPPLIES	1,056,522	1,069,443	1,017,483	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%	
TOTAL OPERATING EXPENSES	3,740,399	4,060,231	4,245,557	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%	
Revenue less expense	(1,100,722)	(1,254,104)	(1,387,195)	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%	
Cost Recovery Percentage Rev/Exp	71%	69%	67%	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	FY 19-20 MID-YEAR BUDGET								Department Mid-Year Budget FY 19-20	Variance: Better/(Poorer)	
	ACTUAL	ACTUAL	ORIGINAL BUDGET	Unit 06 Camp Shelly	Unit 09 Extended Student Services	Unit 10 Senior Services	Unit 11 Preschool	Unit 16 Open Space	Unit 32 Community Outreach	Unit 40 Believes Program	Unit 41 Middle School Program		\$	%
REVENUE	7,064,104	7,167,012	7,561,328	80,724	5,365,708	221,211	464,860	529,269	0	149,340	612,682	7,423,794	(\$137,534)	(1.8%)
SALARIES & BENEFITS	6,508,339	6,771,018	7,231,355	36,367	4,487,228	181,545	428,065	995,605	168,738	156,616	605,927	7,060,090	\$171,265	2.4%
SERVICES & SUPPLIES														
4403 Agricultural Supplies	1,228	2,745	900	0	12	0	23	1,050	0	0	0	1,085	(185)	(20.6%)
4417 Uniforms/Safety Products	8,707	8,092	9,780	0	1,201	722	0	5,299	1,154	0	0	8,376	1,404	14.4%
4432 Household Supplies	35,149	28,941	29,736	905	26,583	135	703	671	0	0	1,498	30,495	(759)	(2.6%)
4440 Food	88,826	91,153	86,735	305	60,790	5,264	202	6,702	150	0	10,372	83,785	2,950	3.4%
4442 Office Supplies	22,262	17,703	22,815	208	18,752	505	1,108	1,862	0	0	93	22,528	287	1.3%
4444 Medical	4,017	1,830	1,500	0	1,101	0	0	546	0	0	0	1,647	(147)	(9.8%)
4446 Tools & Instruments	6,022	6,069	5,150	535	1,032	0	0	3,122	0	0	0	4,689	461	9.0%
4447 Non-Capital Equipment	25,902	18,914	12,650	500	2,853	0	0	6,162	0	0	0	9,515	3,135	24.8%
4450 Maint. - Structures/Grounds	78,194	36,576	142,550	1,069	51,451	0	3,477	23,818	0	0	0	79,815	62,735	44.0%
4451 Maintenance of Equipment	1,335	1,964	5,475	0	1,068	0	0	2,142	0	0	0	3,210	2,265	41.4%
4452 Utilities - Water/Sewer	4,617	3,854	5,149	1,234	0	0	0	3,387	0	0	0	4,621	528	10.3%
4453 Utilities -Gas/Electric/Other	2,095	1,549	1,420	1,858	0	0	0	70	0	0	0	1,928	(508)	(35.8%)
4454 Communications	21,908	22,906	27,100	0	17,068	0	0	9,800	0	0	0	26,868	232	0.9%
4459 Memberships & Subscriptions	1,514	2,996	2,520	0	2,199	0	0	400	1,000	0	180	3,779	(1,259)	(50.0%)
4460 Travel	6,294	2,624	2,360	618	613	30	0	814	0	0	0	2,075	285	12.1%
4461 Training & Conferences	4,788	5,273	5,600	0	720	0	0	3,006	0	0	0	3,726	1,874	33.5%
4462 Publications & Legal Notices	0	0	0	0	0	0	0	0	121	0	0	121	(121)	-
4463 Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	-
4464 Program Services/Supplies	74,623	69,680	83,582	0	49,110	6,477	7,483	3,128	2,012	0	7,699	75,909	7,673	9.2%
4465 Professional Services	38,172	62,046	21,400	11,698	47,606	0	0	11,605	0	0	0	70,909	(49,509)	(231.4%)
4466 Licensing	11,558	10,141	9,800	0	9,922	0	0	0	0	0	0	9,922	(122)	(1.2%)
4467 Field Trips & Events	141,986	132,714	135,600	0	31,782	97,073	0	976	0	0	5,520	135,351	249	0.2%
4468 Instructors & Sports Officials	24,452	24,556	22,800	0	0	30,963	0	0	0	0	0	30,963	(8,163)	(35.8%)
4470 Insurance	67,533	0	0	0	0	0	0	0	0	0	0	0	0	-
4476 Rent & Lease - Equipment	27,065	29,005	28,518	114	19,565	0	0	6,992	0	0	1,314	27,985	533	1.9%
4477 Rent & Lease - Structures	74,064	44,016	51,564	7,500	44,064	0	0	12,606	0	0	0	64,170	(12,606)	(24.4%)
TOTAL SERVICES & SUPPLIES	772,311	625,347	714,704	26,544	387,492	141,169	12,996	104,158	4,437	0	26,676	703,472	\$11,232	1.6%
TOTAL OPERATING EXPENSES	7,280,650	7,396,365	7,946,059	62,911	4,874,720	322,714	441,061	1,099,763	173,175	156,616	632,603	7,763,562	182,497	2.3%
Revenue less expense	(216,546)	(229,353)	(384,731)	17,813	490,988	(101,503)	23,799	(570,494)	(173,175)	(7,276)	(19,921)	(339,768)	\$44,963	11.7%
Cost Recovery Percentage Rev/Exp	97%	97%	95%	128%	110%	69%	105%	48%	N/A	95%	97%	96%		