

CROCKETT RECREATION COMMISSION

Budget & Finance Committee Meeting
Agenda for Wednesday, January 30, 2019

TIME: 3:00 PM
PLACE: 850 Pomona Avenue, Crockett

CALL TO ORDER

PUBLIC COMMENTS

ITEMS FOR CONSIDERATION

1. Capital Projects Plan and identify projects for FY 2019/20.
2. Develop Draft Recreation Department Budget for FY 2019/2020, form recommendations.
3. Discuss other financial concerns and considerations that the Recreation Department may face in the coming years.

ADJOURNMENT

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda, or the agenda packet, in an appropriate alternative format, please contact the General Manager at (510) 787-2992. Notification of at least 48 hours prior to the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

CROCKETT RECREATION DEPARTMENT

of the Crockett Community Services District

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website: www.town.crockett.ca.us

TO: Recreation Budget & Finance Committee
FROM: General Manager *M*
SUBJECT: 7-month Budget Report and draft FY 2019/20 Budget for General Fund 3241
DATE: January 28, 2019

The 7-month Recreation Budget Report details are incorporated within the attached draft FY 19/20 budget. A budget deficit for the District is not forecast and there is no need to adopt a revised District budget for FY 18/19. Unused contingency fund and excess revenue will roll over to the following year to the respective Capital Fund and O&M General Fund.

The Recreation Budget & Finance Committee is asked to review the details for each cost center and give staff direction. Any recommended changes will be investigated by staff and included in the preliminary budget to be presented in April.

COMMUNITY CENTER:

- The Community Center is primarily funded through operating revenue and grants. \$12,971 of Recreation Tax income is allocated to the Community Center cost center for FY 19/20.
- The LED lighting project in auditorium is anticipated to be funded through a capital improvement grant of \$52,200 with the balance paid from Capital Reserve Fund.
- Various maintenance and contract expense items are anticipated to increase 2% to 3%.

AQUATIC:

- Payroll expenses will continue to be the largest expense to operate the pool.
- Restroom improvements of \$70,000 are dependent on obtaining a grant of \$67,500 for the capital improvement.
- Lifeguard training and certification (#5230) costs will be higher in FY 19/20.

PARKS:

- Retaining wall along Pomona and replacement stairs at the corner of Rolph and Pomona will be treated as a capital improvement under the parks cost center. Grant(s) would be required to complete this project.

- It has been proposed that incidental landscaping expenses for Crockett's Memorial Hall be included in the parks cost center.

ADMINISTRATIVE:

- Property Tax and Recreation Tax is the primary source of revenue supporting the administrative costs of the District office. Payroll costs for the Recreation Department Manager and General Manager is the primary expense for this cost center.

POLICE LIAISON:

- District wages and incidental expenses continued to be recovered from Police Liaison parking fine revenue.
- Parking revenue is anticipated to remain the same in FY 19/20 at \$1,254. Expenses will exceed revenue and will draw down balance, estimated to be \$6,677 as of June 30, 2020.

SUMMARY

Total expenses budgeted will exceed revenue in FY 19/20. Both the Capital Reserve Fund and O&M General Fund balances will be drawn down. The total Recreation Fund 3241 balance ending June 30, 2020 is anticipated to be \$431,406. Having sufficient funds in the O&M General Fund helps guarantee that unforeseen capital replacements or decrease in revenue will not affect the quality of services provided to the public.

FY 2019-20 CROCKETT RECREATION DEPARTMENT DRAFT "A" BUDGET (1/28/19) - FUND 3241

	PY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Year-End Estimated	FY 2019-20 Draft Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 1,629	\$ 2,100	\$ 2,495	\$ 2,600
Telephone / Internet	\$ 4,708	\$ 5,000	\$ 5,151	\$ 5,000
Insurance	\$ 13,487	\$ 13,976	\$ 14,966	\$ 16,151
Elections	\$ 0	\$ 220	\$ 220	\$ 0
Maintenance	\$ 83,239	\$ 89,249	\$ 89,547	\$ 94,021
Memberships	\$ 412	\$ 420	\$ 235	\$ 240
Program Supplies	\$ 5,617	\$ 6,050	\$ 10,290	\$ 8,900
Other Operating	\$ 83,302	\$ 80,877	\$ 80,536	\$ 93,177
Office	\$ 4,653	\$ 5,881	\$ 6,089	\$ 6,209
Professional Services	\$ 16,599	\$ 10,660	\$ 11,631	\$ 15,331
Advertising	\$ 721	\$ 880	\$ 891	\$ 1,000
Training & Certification	\$ 1,853	\$ 3,900	\$ 4,734	\$ 5,400
Cost of Goods Sold	\$ 5,677	\$ 6,314	\$ 5,744	\$ 6,072
Vehicle Travel Reimbursement	\$ 2,200	\$ 2,200	\$ 2,630	\$ 2,780
Utilities	\$ 50,587	\$ 49,525	\$ 49,939	\$ 50,657
County Charges	\$ 5,478	\$ 5,860	\$ 5,623	\$ 5,613
Salaries and Benefits	\$ 210,038	\$ 208,508	\$ 212,446	\$ 227,152
Total O&M Expenses	\$ 490,200	\$ 491,620	\$ 503,167	\$ 540,303
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 50,060	\$ 74,000	\$ 13,500	\$ 223,000
Total Fixed Assets	\$ 50,060	\$ 74,000	13,500	223,000
Contingency Reserve *	\$ 0	\$ 49,163	0	\$ 54,030
Non-Operating expense / interfund trsfrs	\$ 9,042	\$ 3,600	\$ 14,251	\$ 0
Interfund G/L operating adjust.	3,767		\$ 0	
Total Expenditures	\$ 553,069	\$ 618,383	\$ 530,918	\$ 817,333
<i>Adopted 6-27-18 total *</i>	\$	\$		
TOTAL APPROPRIATIONS	\$	\$ 618,383	\$	\$ 817,333
TOTAL REVENUES **	\$ 576,951	\$ 618,383	\$ 532,336	\$ 672,769
Operating Revenue				
Cost recovery	\$ 16,911	\$ 18,518	\$ 3,994	\$ 3,275
Community Center income	\$ 220,171	\$ 216,660	\$ 188,681	\$ 203,465
Aquatics Center income	\$ 86,573	\$ 81,460	\$ 80,735	\$ 84,614
Other income (park, keys, fines, etc.)	\$ 3,670	\$ 3,358	\$ 2,719	\$ 2,654
Donations (other)	\$ 899	\$ 1,100	\$ 1,566	\$ 1,000
Non-Operating Revenue	\$ 248,727	\$ 297,287	\$ 254,641	\$ 377,761
Property Tax trsf from 3240	\$ 49,000	\$ 50,555	\$ 56,030	\$ 59,392
Recreation Tax	\$ 136,180	\$ 136,400	\$ 136,180	\$ 136,620
Interest (non-op)	\$ 4,148	\$ 4,950	\$ 8,362	\$ 9,197
Return-to-Source Co-gen grant	\$ 42,695	\$ 40,082	\$ 40,082	\$ 43,852
Other non-profit grants	\$ 5,122	\$ 60,000	\$ 6,000	\$ 125,700
Non-operating income	\$ 11,582	\$ 5,300	\$ 7,987	\$ 3,000

CROCKETT RECREATION DEPARTMENT - BALANCE SUMMARY
DRAFT (1/28/19) RECREATION BUDGET FY 2019/20

	<u>PY Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Draft Budget</u>	
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	
REC FUND 3241: BUDGET DETAIL ***					Opening
					Balance
Opening Cash Balance in Fund 3241					<u>FY 20/21</u>
Opening Damage Deposit Balance	24,679.32	16,502.32	16,502.32	9,037.32	4,477.32
Opening Restricted O&M Funds	45,530.52	45,530.52	45,530.52	45,530.52	45,530.52
Opening Restricted Childrens Programs	450.65	0.00	0.00	0.00	0.00
Opening Capital Fund Balance	138,659.09	93,598.85	93,598.85	80,098.85	44,298.85
Opening Cap / Restricted Donations	3,276.21	3,438.50	3,438.50	3,600.79	3,900.79
Opening Law Enforcement Funds	9,106.67	9,255.39	9,255.39	7,757.28	6,677.28
Opening O&M General Funds *	<u>254,667.87</u>	<u>332,926.84</u>	<u>332,926.84</u>	<u>356,645.23</u>	<u>320,721.23</u>
TOTAL OPENING CASH BALANCE	<u>476,370.33</u>	<u>501,252.42</u>	<u>501,252.42</u>	<u>502,669.99</u>	<u>425,605.99</u>
ESTIMATED REVENUES					
Community Center	301,903.10	322,823.00	257,284.19	292,869.00	
Aquatics Center	151,380.38	160,997.00	147,008.04	226,976.00	
Parks, Bocce, Tennis Courts	50,621.90	59,996.00	55,906.71	138,496.00	
Administrative	72,452.29	72,609.00	70,837.51	80,674.00	
Police Liaison	<u>1,593.49</u>	<u>1,958.00</u>	<u>1,299.17</u>	<u>1,254.00</u>	
TOTAL REVENUES	<u>577,951.16</u>	<u>618,383.00</u>	<u>532,335.62</u>	<u>740,268.99</u>	
<i>Adopted 6-23-16 total</i>					
ESTIMATED O&M OUTLAY EXPENSE					
Community Center	240,048.25	238,930.00	241,007.38	247,129.00	
Aquatics Center	137,707.11	141,815.00	145,768.30	158,903.00	
Parks, Bocce, Tennis Courts	42,604.26	46,360.00	46,393.01	58,809.00	
Administrative	68,395.63	62,735.00	67,200.78	73,340.00	
Police Liaison	<u>1,444.77</u>	<u>1,780.00</u>	<u>2,797.28</u>	<u>2,122.00</u>	
SUB -TOTAL O&M EXPENSE	<u>490,200.02</u>	<u>491,620.00</u>	<u>503,166.75</u>	<u>540,303.00</u>	
Contingency	0.00	49,163.00	0.00	54,030.00	
Non-operating expense	9,041.99	3,600.00	14,251.30	0.00	
ESTIMATED CAPITAL OUTLAY EXPENSE					
Community Center	40,720.49	60,000.00	4,500.00	58,000.00	
Aquatics Center	2,327.27	5,000.00	0.00	80,000.00	
Park, Tennis, Bocce	7,012.48	9,000.00	9,000.00	85,000.00	
Police Liaison	0.00	0.00	0.00	0.00	
Interfund G/L operating adjust.	<u>3,766.82</u>	<u>0.00</u>		<u>0.00</u>	
TOTAL EXPENSE	<u>553,069.07</u>	<u>618,383.00</u>	<u>530,918.05</u>	<u>817,333.00</u>	
<i>Adopted 6-27-18 total</i>					
CLOSING BALANCE - FUND 3241 ***	<u>501,252.42</u>	<u>501,252.42</u>	<u>502,669.99</u>	<u>425,605.99</u>	
Prop. Taxes Held in 3240 as of June 30	13,122.41	10,000.00	10,000.00	10,000.00	
County charges held in 3240	0.00	0.00	0.00	0.00	
Cash On Hand Balance (cash register)	60.00	60.00	60.00	60.00	

** Due from Legion Hall for acquisition fees to CCCounty \$8,000

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
7-MONTH and ADOPTED (1/28/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery - C/D and other	16,866.34	18,243.00	1,278.68	2,778.68	3,000.00
4200 · Community Center Rentals	163,658.00	159,000.00	68,623.00	134,873.00	149,265.00
4201 · Center rents - senior nutrition	5,200.00	4,800.00	2,000.00	4,400.00	4,800.00
4202 · Center rents - outside classes	1,320.00	1,200.00	840.00	1,340.00	1,200.00
4203 · Center - clean/damage DEPOSITS	32,998.00	36,000.00	20,485.00	35,485.00	34,240.00
4750 · Security services *	10,213.00	8,960.00	4,088.00	7,823.00	8,960.00
4780 · Cleaning services *	4,592.00	4,200.00	2,208.00	3,958.00	4,000.00
4870 & 4880 · Center programs & other s	2,190.27	2,500.00	801.60	801.60	1,000.00
4885 · Donations (operations)	150.00	300.00	1,415.89	1,515.89	300.00
4886 · Donations (restricted)	1,261.37	800.00	535.75	835.75	800.00
Total 4000 · OPERATING REVENUE	238,448.98	236,003.00	102,275.92	193,810.92	207,565.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	27,469.00	12,579.00	12,579.00	37,579.00	12,971.00
4803 · Investment interest	2,547.70	3,200.00	2,666.16	5,416.16	5,957.00
4850 · Cost Recovery (Non-op)	740.53	600.00	152.91	402.91	500.00
4890 · Non-profit grants (operations)	5,000.00	6,000.00	0.00	6,000.00	6,000.00
4891.1 · Non-profit grants RTS (restrict.)	23,773.44	10,341.00	0.00	10,341.00	5,676.00
4891.3 · Grants: Capital Impr. (restrict.)	0.00	54,000.00	0.00	0.00	52,200.00
4899 · Non-operating income	3,923.45	100.00	3,734.20	3,734.20	2,000.00
Total 4800 · NON-OPERATING REVENUE	63,454.12	86,820.00	19,132.27	63,473.27	85,304.00
Total 3241i · FUND 3241 REC. Income*****	301,903.10	322,823.00	121,408.19	257,284.19	292,869.00
Total Income	301,903.10	322,823.00	121,408.19	257,284.19	292,869.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	284.94	600.00	121.10	321.10	600.00
5060 · TELEPHONE / INTERNET	2,925.69	3,000.00	1,861.38	3,186.38	3,000.00
5100 · INSURANCE					
5101 · Property insurance	903.20	950.00	1,088.46	1,088.46	1,447.00
5102 & 5103 · Liab. & Empl. Bond Ins.	4,129.91	4,226.00	4,467.99	4,467.99	4,691.00
Total 5100 · INSURANCE	5,033.11	5,176.00	5,556.45	5,556.45	6,138.00
5130 · MAINTENANCE					
5131 · Building maint. supplies	953.43	1,231.00	532.08	1,047.08	1,030.00
5132 · Building maint. services	4,757.14	4,898.00	3,237.74	5,287.74	5,173.00
5133 · Bldg. repair supplies & hdwe	1,245.35	1,569.00	1,013.34	1,688.34	1,511.00
5134 · Bldg. repair services	1,537.15	1,937.00	4,127.71	5,087.71	3,412.00
5135 · Janitorial supplies	5,570.81	5,888.00	3,449.86	5,904.86	5,910.00
5136 · Janitorial services	18,819.00	18,211.00	11,616.78	19,866.78	19,923.00
5140 & 5141 · Landscp Supp. & Services	10,475.30	12,868.00	7,092.77	12,367.77	11,764.00
Total 5130 · MAINTENANCE	43,358.18	46,602.00	31,070.28	51,250.28	48,723.00

**CROCKETT RECREATION DEPARTMENT - COMMUNITY CENTER DETAIL
7-MONTH and ADOPTED (1/28/2019) FY 2019/2020**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
5150 · MEMBERSHIPS	221.09	220.00	235.00	235.00	240.00
5160 · PROGRAM SUPPLIES					
5160.2 · Xmas program (restricted)	810.00	800.00	1,363.73	1,363.73	800.00
5160.9 · Summer Concert & other	3,923.03	4,250.00	4,614.36	7,834.36	7,000.00
Total 5160 · PROGRAM SUPPLIES	4,733.03	5,050.00	5,978.09	9,198.09	7,800.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	16,941.36	12,100.00	3,459.21	10,759.21	13,100.00
5165.61 · Comm. center Rental refunds	1,735.00	1,400.00	58.00	58.00	1,400.00
5165.62 · Comm. center Deposit transfer	5,806.00	7,600.00	1,214.00	2,814.00	2,800.00
5165.63 · Comm. center Deposit refunds	35,369.00	34,000.00	26,136.00	40,136.00	36,000.00
5165.7 · Security Alarm/CCTV	2,787.85	2,800.00	444.00	2,675.00	2,800.00
5165.9 · Recoverable costs	783.23	800.00	353.58	683.58	800.00
5165.9e · Other Operating Costs	1,238.27	1,000.00	1,265.79	1,685.79	1,500.00
Total 5165 · OTHER OPERATING	64,660.71	59,700.00	32,930.58	58,811.58	58,400.00
5170 · OFFICE					
5171 · Postal	28.15	380.00	308.71	363.71	380.00
5172 · Supplies	1,102.97	1,000.00	455.27	855.27	1,000.00
5173 · Furnishings& Equipment	217.48	1,000.00	170.96	640.96	750.00
5174 · Visa transaction fees	1,009.30	1,100.00	695.28	1,190.28	1,200.00
Total 5170 · OFFICE	2,357.90	3,480.00	1,630.22	3,050.22	3,330.00
5183 · PROF. SVCS. - Security Guards	11,562.48	7,860.00	5,561.10	9,061.10	10,311.00
5191 · ADVERTISING	721.20	780.00	891.40	891.40	900.00
5230 · TRAINING & CERTIFICATION	0.00	500.00	0.00	0.00	500.00
5250 · VEHIC./TRAVEL REIMBURSEMENT	640.88	500.00	508.16	883.16	900.00
5260 · UTILITIES					
5261 · Electricity	12,118.16	11,397.00	6,255.88	9,905.88	11,232.00
5262 · Natural gas	2,468.40	2,470.00	979.66	2,199.66	2,334.00
5263 · Water	3,740.53	4,196.00	1,200.47	2,950.47	3,346.00
Total 5260 · UTILITIES	18,327.09	18,063.00	8,436.01	15,056.01	16,912.00
5340 · COUNTY CHARGES	1,143.14	1,440.00	975.00	1,100.00	1,200.00
Total 3241e · FUND 3241 REC. Expense*****	155,969.44	152,971.00	95,754.77	158,600.77	158,954.00
6560 · PAYROLL EXPENSES *****	84,078.81	85,959.00	46,571.61	82,406.61	88,175.00
Total O&M Expense	240,048.25	238,930.00	142,326.38	241,007.38	247,129.00
Contingency Expense (10%)*		23,893.00			24,713.00
Interfund and non-operating adjustments	0.00	0.00	0.00	0.00	0.00
5400 · Other Non-Operating Expense	276.78	0.00	10,651.30	10,651.30	0.00
Capital Project Funding Alloc. / Expense	40,720.49	60,000.00	0.00	4,500.00	58,000.00
TOTAL EXPENSE *	281,045.52	322,823.00	152,977.68	256,158.68	329,841.99
Net Ordinary O&M Increase/Decrease	57,931.40	29,793.00	-24,652.39	12,542.61	-8,460.00
Net Including Contingency & Cap. Income/Exp.	20,857.58	0.00	-31,569.49	1,125.51	-36,973.00
Net Income	38,877.30	0.00	-31,569.49	1,125.51	-36,973.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
7-MONTH ACTUAL and DRAFT A (1/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	15.09	100.00	0.00	40.00	100.00
4205 · Aquatics rents	18,705.00	20,000.00	5,443.00	19,863.00	20,000.00
4206 · Concessions	9,394.20	9,406.00	4,811.90	8,611.90	9,003.00
4860 · Swim admission fees	30,633.50	27,842.00	13,912.00	25,412.00	28,310.00
4861 · Aquatics passes / cards	9,548.00	9,762.00	803.00	9,729.00	9,679.00
4874 · Aquatics programs	530.00	250.00	0.00	250.00	250.00
4876 · Swim lessons	17,603.00	14,000.00	6,741.00	16,741.00	17,172.00
4880 · Other sales-aquatics	145.00	200.00	111.00	111.00	200.00
4881 · Cash over/under	14.70	0.00	17.52	17.52	0.00
4885 · Donations (operations)	0.00	100.00	50.00	50.00	100.00
4886 · Donations (restricted)	749.12	600.00	0.00	0.00	500.00
Total 4000 · OPERATING REVENUE	87,337.61	82,260.00	31,889.42	80,825.42	85,314.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	40,833.00	62,246.00	62,246.00	49,246.00	62,246.00
4803 · Investment interest	1,600.00	1,750.00	1,435.62	2,945.62	3,240.00
4850/4899 · Cost Recovery Non-op	2,688.21	1,000.00	0.00	250.00	500.00
4891.1 · Grants: RTS non-profit	18,921.56	13,741.00	0.00	13,741.00	8,176.00
4891.3 · Grants: Cap. Impr. (restrctc	0.00	0.00	0.00	0.00	67,500.00
Total 4800 · NON-OPERATING REVENUE	64,042.77	78,737.00	63,681.62	66,182.62	141,662.00
Total 3241i · FUND 3241 REC. Income****	151,380.38	160,997.00	95,571.04	147,008.04	226,976.00
Total Income	151,380.38	160,997.00	95,571.04	147,008.04	226,976.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5050 · UNIFORMS	1,344.09	1,500.00	1,273.86	2,173.86	2,000.00
5060 · TELEPHONE / INTERNET	1,782.60	2,000.00	1,129.89	1,964.89	2,000.00
5100 · INSURANCE					
5101c · Property insurance	275.02	320.00	275.14	275.14	357.00
5102a · Liability insurance-aquatics	4,023.88	4,145.00	4,467.98	4,467.98	4,736.00
5103c · Employee bond	106.02	90.00	0.00	107.00	110.00
Total 5100 · INSURANCE	4,404.92	4,555.00	4,743.12	4,850.12	5,203.00
5130 · MAINTENANCE					
5131 & 5133 · Bldg. repair supplies	1,324.73	1,312.00	398.38	428.38	876.00
5132 & 5134 · Bldg. repair services	40.18	115.00	526.10	1,041.10	540.00
5135 · Janitorial supplies	890.24	836.00	577.99	848.99	869.00
5136 · Janitorial services	0.00	400.00	172.95	172.95	150.00
5140 5141 5142 · Landscape & light	47.69	100.00	0.00	0.00	100.00

**CROCKETT RECREATION DEPARTMENT - AQUATICS DETAIL
7-MONTH ACTUAL and DRAFT A (1/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>
5145 · Pool chemical supplies	11,019.23	12,222.00	7,209.02	12,009.02	11,859.00
5146 · Pool maint. supplies	2,217.49	4,100.00	1,899.15	3,199.15	4,100.00
5147 & 5148 · Pool maint. services	2,524.75	3,182.00	30.36	1,155.36	1,895.00
Total 5130 · MAINTENANCE	18,064.31	22,267.00	10,813.95	18,854.95	20,389.00
5150 · MEMBERSHIPS	171.08	200.00	0.00	0.00	0.00
5160.6 · PROGRAM SUPPLIES	883.97	1,000.00	1,091.99	1,091.99	1,100.00
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	11,385.33	8,500.00	167.44	9,367.44	17,000.00
5165.7 · Security / CCTV monitoring	2,132.34	2,700.00	0.00	2,800.00	2,700.00
5165.8 · Cash under	385.85	0.00	0.00	0.00	0.00
5165.9 · Recoverable & Other Oper.	2,547.29	1,352.00	166.13	508.13	1,527.00
Total 5165 · OTHER OPERATING	16,450.81	12,552.00	333.57	12,675.57	21,227.00
5170 5172 5173 · OFFICE SUPPLIES EC	1,153.05	1,076.00	673.04	1,105.04	1,129.00
5174 · OFFICE - VISA transaction fees	438.84	450.00	538.20	678.20	700.00
5180 · PROF. SVCS. - Consultants	1,320.00	0.00	0.00	0.00	0.00
5191 · ADVERTISING	0.00	100.00	0.00	0.00	100.00
5230 · TRAINING & CERTIFICATION	1,303.00	3,000.00	2,025.00	4,480.00	4,500.00
5240 · COST OF GOODS SOLD					
5241 · Food concession supplies	5,544.91	6,114.00	4,120.06	5,520.06	5,852.00
5242 · Promotional goods	132.21	200.00	73.55	223.55	220.00
Total 5240 · COST OF GOODS SOLD	5,677.12	6,314.00	4,193.61	5,743.61	6,072.00
5250 · VEHIC./TRAVEL REIMBURSMNT	1,263.26	1,400.00	949.22	1,309.22	1,400.00
5260 · UTILITIES					
5261 · Electricity	16,356.74	15,935.00	9,241.76	15,881.76	16,119.00
5262 · Natural gas	7,660.74	8,011.00	4,007.30	8,667.30	8,339.00
5263 · Water	1,865.38	1,756.00	3,936.88	4,296.88	3,081.00
Total 5260 · UTILITIES	25,882.86	25,702.00	17,185.94	28,845.94	27,539.00
5340 · COUNTY CHARGES	2,671.00	2,737.00	1,631.00	2,683.00	2,730.00
Total 3241e · FUND 3241 REC. Expense**	82,810.91	84,853.00	46,582.39	86,456.39	96,089.00
Total 6560 · PAYROLL EXPENSES *****	54,896.20	56,962.00	47,211.91	59,311.91	62,814.00
Total O&M Expense	137,707.11	141,815.00	93,794.30	145,768.30	158,903.00
Contingency Expense (10%)*		14,182.00			15,890.00
Other Non-Operating Expense	4,535.30	0.00	0.00	0.00	0.00
Capital Project Funding Allocation/Exper	2,327.27	5,000.00	0.00	0.00	80,000.00
TOTAL EXPENSE *	144,569.68	160,997.00	93,794.30	145,768.30	254,793.00
Net Ordinary O&M Increase/Decrease	13,673.27	19,182.00	1,776.74	1,239.74	573.00
Net Including Contingncy & Cap. Inc./Expens	6,810.70	0.00	1,776.74	1,239.74	-27,817.00
Net Income	6,810.70	-9,079.00	1,776.74	1,239.74	-27,817.00

**CROCKETT RECREATION DEPARTMENT - PARKS DETAIL
7-MONTH ACTUAL and DRAFT A (1/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 1718</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 - Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	0.00	100.00	1,106.71	1,126.71	100.00
4879 · Tennis/restroom keys	815.00	600.00	104.00	584.00	600.00
4885 · Donations (operations)	0.00	100.00	0.00	0.00	100.00
Total 4000 · OPERATING REVENUE	815.00	800.00	1,210.71	1,710.71	800.00
4800 · NON-OPERATING REVENUE					
4802 · Recreation tax	48,685.00	43,196.00	43,196.00	38,196.00	40,196.00
4891.1 · Grants - RTS	0.00	16,000.00	0.00	16,000.00	30,000.00
4891.3 · Grants: Capital Impr. (restricted)	1,000.00	0.00	0.00	0.00	67,500.00
4899 · Other Non-Operating	121.90	0.00	0.00	0.00	0.00
Total 4800 · NON-OPERATING REVENUE	49,806.90	59,196.00	43,196.00	54,196.00	137,696.00
Total 3241i · FUND 3241 REC. Income*****	50,621.90	59,996.00	44,406.71	55,906.71	138,496.00
Total Income	50,621.90	59,996.00	44,406.71	55,906.71	138,496.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5101 · INSURANCE Property insurance	25.00	100.00	91.71	91.71	119.00
5102 · INSURANCE Liability insurance	4,023.88	4,145.00	4,467.98	4,467.98	4,691.00
5130 · MAINTENANCE					
5131-5134 · Building & play eq. maint.	495.17	1,187.00	610.70	1,045.70	1,000.00
5135-5136 · Janitorial supplies & services	537.33	1,084.00	47.17	661.17	760.00
5140-5141 · Landscape suppl. & services	20,492.96	17,909.00	6,786.13	17,406.13	22,949.00
5142-5144 · Lighting and tennis supplies	290.79	200.00	288.30	328.30	200.00
Total 5130 · MAINTENANCE	21,816.25	20,380.00	7,732.30	19,441.30	24,909.00
5160 / 5165 · OTHER OPERATING					
5165.5 · Capital Replacements	239.80	7,000.00	480.26	6,980.26	12,000.00
5060 / 5165.9 · Recoverable / Other costs	656.71	200.00	316.25	316.25	200.00
Total 5165 · OTHER OPERATING	896.51	7,200.00	796.51	7,296.51	12,200.00
5180 · PROF. SVCS. (Safety Inspection)	720.00	0.00	0.00	0.00	720.00
5260 · UTILITIES -WATER	6,376.74	5,760.00	4,641.66	6,036.66	6,206.00
Total 3241e · FUND 3241 REC. Expense*****	33,858.38	37,585.00	17,730.16	37,334.16	48,845.00
6560 · PAYROLL EXPENSES *****	8,745.88	8,775.00	5,071.35	9,058.85	9,964.00
Total O&M Expense	42,604.26	46,360.00	22,801.51	46,393.01	58,809.00
Contingency Expense (10%) *	0.00	4,636.00	0.00	0.00	5,881.00
5290 · Non-Operating Expense	121.90	0.00	121.90	0.00	0.00
Capital Project Funding Allocation / Expense	7,012.48	9,000.00	0.00	9,000.00	85,000.00
TOTAL EXPENSE *	49,738.64	59,996.00	22,923.41	55,393.01	149,690.00
Net Ordinary O&M Increase/Decrease	8,017.64	13,636.00	21,605.20	9,513.70	79,687.00
Net Including Contingency & Cap. Income/Expense:	883.26	0.00	21,483.30	513.70	-11,194.00
Net Income	883.26	0.00	21,483.30	513.70	-11,194.00

**CROCKETT RECREATION DEPARTMENT - ADMINISTRATION DETAIL
7-MONTH ACTUAL and DRAFT A (1/28/2019) FY 2019/20**

	<u>PY Actual</u>	<u>Budget</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4000 · OPERATING REVENUE					
4180 · Cost recovery	29.38	75.00	8.51	48.51	75.00
Total 4000 · OPERATING REVENUE	29.38	75.00	8.51	48.51	75.00
4800 · NON-OPERATING REVENUE					
4010 · Property Tax transfer from 3240	49,000.00	50,555.00	30,000.00	56,030.00	59,392.00
4802 · Recreation tax	19,193.00	18,379.00	18,159.00	11,159.00	21,207.00
4899 · Non-Op Income / passthrough	4,229.91	3,600.00	0.00	3,600.00	0.00
Total 4800 · NON-OPERATING REVENUE	72,422.91	72,534.00	48,159.00	70,789.00	80,599.00
Total 3241i · FUND 3241 REC. Income*****	72,452.29	72,609.00	48,167.51	70,837.51	80,674.00
Total Income	72,452.29	72,609.00	48,167.51	70,837.51	80,674.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5120 · ELECTIONS	0.00	220.00	0.00	220.00	0.00
5165 · OTHER OPERATING / RECOVERABLE	1,293.60	1,400.00	959.36	1,009.36	1,200.00
5171/5172/5173 · OFFICE POSTAL/OFFICE	677.53	800.00	507.74	857.74	900.00
5180 · PROF. SVCS. (Attor./Audit./Consult.)	2,996.50	2,800.00	669.51	2,569.51	4,300.00
5230 · TRAINING & CERTIFICATION	550.16	400.00	54.36	254.36	400.00
5250 · VEHICLE/TRAVEL REIMBURSEMENT	295.45	300.00	257.84	437.84	480.00
5340 · COUNTY CHARGES	1,664.31	1,683.00	1,840.37	1,840.37	1,683.00
Total 3241e · FUND 3241 REC. Expense*****	7,497.55	7,603.00	4,289.18	7,189.18	8,963.00
6560 · PAYROLL EXPENSES *****					
5010.1 · REC. MGR- Wage/Benefits (RW)	33,388.69	34,429.00	20,420.62	35,420.62	37,191.00
5011.1 · DIST. SECY- Wage/Benefits (SW)	2,670.84	2,959.00	1,059.55	1,884.55	2,073.00
5011.3 · GEN. MGR- Wage/Benefits (DMc)	24,633.86	17,430.00	12,754.15	22,254.15	24,616.00
5011.5 · ASST. MGR- Wage/Benefits	204.69	239.00	252.28	452.28	497.00
6560 · PAYROLL - Other (WC Premium etc.)	0.00	75.00	0.00	0.00	0.00
Total 6560 · PAYROLL EXPENSES *****	60,898.08	55,132.00	34,486.60	60,011.60	64,377.00
Total O&M Expense	68,395.63	62,735.00	38,775.78	67,200.78	73,340.00
Contingency Expense (10%)*		6,274.00			7,334.00
5400 · Non-Operating Expense / Passthrough	4,229.91	3,600.00	0.00	3,600.00	0.00
Capital Project Funding Allocation	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE *	72,625.54	72,609.00	38,775.78	70,800.78	80,674.00
Net Ordinary Income	-173.25	0.00	9,391.73	36.73	0.00
Net Income	-173.25	0.00	9,391.73	36.73	0.00

**CROCKETT RECREATION DEPARTMENT - POLICE DETAIL
7-MONTH ACTUAL and DRAFT A (1/28/19) FY 2019/20**

	<u>PY Actual</u>	<u>Budgeted</u>	<u>7 Month Actual</u>	<u>Estimated</u>	<u>Draft Budget</u>
	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
RECREATION FUND 3241 -Ordinary Income/Expense					
Income					
3241i · FUND 3241 REC. Income*****					
4882 · Parking fines	1,593.49	1,958.00	799.17	1,299.17	1,254.00
Total 3241i · FUND 3241 REC. Income*****	1,593.49	1,958.00	799.17	1,299.17	1,254.00
Total Income	1,593.49	1,958.00	799.17	1,299.17	1,254.00
Expense					
3241e · FUND 3241 REC. Expense*****					
5165 · OTHER OPERATING					
5165.5 · Capital Replacements	0.00	0.00	0.00	0.00	0.00
5165.9 · Recoverable costs	0.00	0.00	0.00	0.00	0.00
5165.9e · Other Op Costs / LE Fees	0.00	25.00	672.85	742.85	150.00
Total 5165 · OTHER OPERATING	0.00	25.00	672.85	742.85	150.00
5171/5172 · OFFICE POSTAL/SUPPLIES	25.79	75.00	370.59	397.59	150.00
Total 3241e · FUND 3241 REC. Expense*****	25.79	100.00	1,043.44	1,140.44	300.00
6560 · PAYROLL EXPENSES *****					
5011 · Staff- Wage/Benefits	1,418.98	1,680.00	906.84	1,656.84	1,822.00
Total 6560 · PAYROLL EXPENSES *****	1,418.98	1,680.00	906.84	1,656.84	1,822.00
Total O&M Expense	1,444.77	1,780.00	1,950.28	2,797.28	2,122.00
Contingency (5% FY 16/17, 10% FY 17/18)*	0.00	178.00	0.00	0.00	212.00
Capital Project Funding Allocation / Expense	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	1,444.77	1,958.00	1,950.28	2,797.28	2,334.00
Net Including Capital Income/Expenses	148.72	0.00	-1,151.11	-1,498.11	-1,080.00
Net Income	148.72	0.00	-1,151.11	-1,498.11	-1,080.00

CAPITAL PROJECTS DRAFT (1/28/2019)

	CAPITAL	CAPITAL	GRANT	RTS	CAP	REC TAX
COMMUNITY CENTER	IMPROVEMENT	REPLACEMENT	FUNDED	FUNDED	RESERVE	FUNDED
					FUNDED	
LED Lighting in auditorium	\$58,000.00		\$52,200		\$5,800	
Repair bar floor		\$3,000.00			\$3,000	
Repair kitchen floor		\$1,600.00			\$1,600	
Replacement Tables		\$3,500.00		\$3,500		
Various Cap. Repl. items		\$5,000.00			\$5,000	
TOTAL	\$58,000.00	\$13,100.00				
AQUATICS CENTER						
Restroom improvements	\$75,000.00		\$67,500		\$7,500	
Metered outdoor showers	\$5,000.00				\$5,000	
New pool covers		\$6,000.00		\$6,000		
New pool building doors		\$9,000.00			\$9,000	
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$80,000.00	\$17,000.00				
PARK, TENNIS, BOCCE						
Retaining Wall (Pomona)	\$30,000.00		\$27,000		\$3,000	
Replace Stairs to Pomona	\$45,000.00		\$40,500		\$4,500	
Park Improvements	\$10,000.00			\$10,000		
Replant Park Lawn				\$10,000		
Paver repair (resetting)		\$10,000.00		\$10,000		
Various Cap. Repl. items		\$2,000.00			\$2,000	
TOTAL	\$85,000.00	\$12,000.00				
POLICE LIAISON						
None		\$0.00				
TOTAL	\$0.00	\$0.00				
NON-CAP O&M EXPENSES COVERED BY RTS FUNDING						
Annual camera maintenance (Comm/Pool)				\$4,352		
		SUB-TOTALS:	\$187,200	\$43,852	\$48,400	\$0
** Est. RTS funding in FY 19/20 is \$43,888		TOTAL:	\$231,052			