



Board of Directors AGENDA

PLEASANT HILL RECREATION & PARK DISTRICT

MISSION STATEMENT

In order to serve the diverse recreational needs of individuals and families and to enrich the quality of life for all residents, the Pleasant Hill Recreation & Park District is committed to providing park facilities, open space, and programs and activities for all ages.

**ADMINISTRATION OFFICE
CONFERENCE ROOM
147 GREGORY LANE, PLEASANT HILL**

Budget and Finance Committee Meeting

**Wednesday, December 14, 2016
8:00 a.m.**

Chair: Zac Shess

Member: Sandy Bonato

1. Public Comment
Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.
2. Review and Input Regarding Recommended Reorganization of District Budget Allocations and Aligning Revenue and Expenses into Proper Budget Areas (Attachment A)

Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 147 Gregory Lane, Pleasant Hill, California.

The Pleasant Hill Recreation & Park District will provide reasonable disability-related modification or accommodations to a person who requires such in order to participate in the meeting of the Board of Directors. Please contact Susie Kubota (925) 682-0896 at least 48 hours before the meeting.

STAFF REPORT



Date: December 14, 2016
To: Budget and Finance Committee
From: Michelle Lacy, General Manager
Re: Review and Input Regarding Recommended Reorganization of District Budget Allocations and Aligning Revenue and Expenses into Proper Budget Areas

The Pleasant Hill Recreation and Park District (District) will be embarking on its two-year budget cycle in 2017. After reviewing the structure of the current budget, I have identified a number of changes which I feel would improve accountability, improve identifying cost recovery for direct and indirect costs, and improve the presentation of information.

The Fiscal Year 2015-2017 budget document consists of 16 budget areas of which select salary expenses from Administration are allocated across multiple budget areas. This approach may provide an inaccurate picture of the total costs for providing programs.

It is recommended that Fiscal Year 2017-2019 Budget include the following changes:

- Combine budget areas which support the entire District into one Administration Budget. Areas recommended to be combined include Rec Admin, Non-Rec, and Communications.
- Allocate expenses identified as supporting the entire District to all budget areas based on percentage of overall budget (expenses and revenue). Actual allocation percentages will be based upon final budget projections.
- Allocate Building Maintenance expenses to budgets based upon current expense and workforce allocation as estimated by the Building Maintenance Supervisor. Senior Center 35%, Community Center 35%, Teen Center 15%, Winslow Center 10%, Kidstop 3%, District Office 1%, and Aquatic Center 1%.
- Allocate Rental Coordinator total compensation based upon percentage of rental income. Senior Center 17.88%, Winslow Center 4.16%, Community Center 73%, and Teen Center 4.96%.
- Allocate ActiveNet administration fees based upon percentage of revenue.
- Align revenue and expenses in the same budget area. For example, moving staff salary for sports facility maintenance to Athletics from Parks.

Attached are examples of three budgets (Administration, Senior Center, and Building Maintenance) which incorporate the recommended changes. These budgets are illustrative and do not include accurate budget numbers.

Exhibit 1: Illustrative budget sheets which incorporate recommended changes

ATTACHMENT A

BUDGET FORMAT -REVISED

Administration

Fiscal Year 2017-18

Account Number

Description

2017
Budget

100-0000-40100	Current Secured Tax	-3,142,000.00	
100-0000-40120	Current Unsecured Tax	-115,000.00	
100-0000-40200	HOPTR	-30,000.00	
100-0000-41350	Redevelopment	-230,000.00	
100-0000-41900	Interfund Transfers	-190,000.00	This department now is a combination of those previously shown as Rec Admin, Non-Rec & Communications
100-0000-42500	Interest Earned	-6,000.00	
100-0000-42555	Misc Revenue	-11,000.00	
100-0000-42600	Insurance Dividends	-40,000.00	
100-0000-42700	Fundraising Activities	-35,000.00	
100-0000-49600	ADA	-60,000.00	Line items shown in bold are new accounts shown in this department.
100-0000-49700	Registration Surcharge	-22,000.00	
100-0000-49750	Regi Surcharge-Facilities fee	-27,000.00	
	Revenue	-3,908,000.00	Items shown with values in red are the items to be allocated to other departments. Proposed allocation formula uses both department revenue and department expenses to calculate prorated allocation amount.

1100

Expense
ADMINISTRATION

Wages and Benefits

100-1100-50001	Admin-Salary General Manager	56,000.00	
100-1100-50002	Admin-Salary Office Staff	24,000.00	
100-1100-50003	Admin-Salary Accounting Staff	53,500.00	
100-1210-50110	Rec Admin-Office Staff Full Ti	55,000.00	
100-1210-50120	Rec Admin-Office Staff Part Ti	55,900.00	
100-1210-50190	Part Time Custodial	7,200.00	
100-1290-50110	Communications -Full Time	71,880.00	
100-1290-50120	Communications -Part Time	35,000.00	
100-1100-55150	Employer FICA/Medicare	9,700.00	
100-1100-55250	PERS- Employer Share	10,800.00	
100-1100-55260	PERS Annual Fee	170,000.00	
100-1100-55300	Kaiser - Employer Share	55,500.00	
100-1100-55310	Delta Dental - Empr Share	2,550.00	
100-1100-55320	Life & Ltd Ins - Empr Shr	1,450.00	
100-1100-55370	PARS District Share	300	
100-1100-55400	Workers Compensation	1,000.00	
100-1100-55450	Unemployment Insurance	0	
	Wages and Benefits	609,780.00	

Administration

		Operating Expenses	
100-1100-60100	Board Compensation		12,400.00
100-1100-60200	Board Conference & Travel		5,000.00
100-1100-60300	Staff Conference & Travel		3,000.00
100-1100-60350	Mileage		5,500.00
100-1100-60370	Staff Training		500
100-1210-60380	Employee Service		1,500.00
100-1100-65365	Telephone		3,900.00
100-1210-65710	Water		400
100-1210-65720	Disposal Fees at the DO		500
100-1100-66000	Sewer Charges		500
100-1210-70005	Security Services		7,300.00
100-1100-70000	Professional Services		80,000.00
100-1100-70010	Reserve Study Fees		30,000.00
100-1100-70020	Grant Consultant Fees		54,000.00
100-1100-73310	Elections		25,000.00
100-1100-73320	Insurance		35,000.00
100-1100-73330	Legal Advertising		500
100-1100-73335	Memberships		9,500.00
100-1100-73340	Administrative Fees		68,300.00
100-1100-75350	Postage		2,700.00
100-1210-75370	Safety Equipment		1,500.00
100-1210-75504	City of PH Server fees		24,000.00
100-1100-75500	Office Supplies		6,800.00
100-1210-75505	Computer Hardware		26,000.00
100-1210-75506	Computer Software		19,100.00
100-1210-75507	Network Support		102,000.00
100-1210-75509	Network Communication		10,500.00
100-1210-75510	Equipment Maintenance		7,500.00
100-1210-75515	Janitorial Supplies		4,000.00
100-1290-75605	Awards		2,000.00
100-1210-75680	ADA Expenses		0
100-1290-75610	Major Events		3000
100-1290-75612	Website		5000
100-1290-75624	Spotlight Brochure		98000
100-1290-75625	District Publicity		27,000.00
	Operating Expenses		548,900.00
100-1100-75000	Allocated Expenses to Other Departments		-265000
100-1100-75500	Allocated Building Maintenance Expenses		45000
Net (Surplus) Deficit			-3,004,320.00

should only be CCC charges for tax collection \$26k

Senior Center

1220

SENIOR CITIZENS

		Revenue	Previously in Rec Admin
100-0000-41300	City of Pleasant Hill	-15,000.00	
100-1220-43700	Sen Center Rentals	-195,000.00	
100-1220-44100	Senior Classes	-91,000.00	
100-1220-45000	Senior Center Nutrition Revenue	-29,000.00	
100-1220-49200	Senior Programs	-52,000.00	
100-1220-49250	Senior Care Manager Funds	-30,000.00	
100-1220-49630	Senior Trip Revenue	-275,000.00	
	Revenue	-687,000.00	

1220

SENIOR CITIZENS

		Wages and Benefits	Previously in Rec Admin
100-1220-50100	SC-Salary Supervisor	85,000.00	
100-1210-50100	Salary Rental Coordinator	15,000.00	
100-1220-50120	Senior Center Staff	66,150.00	
100-1220-50125	SC-Salary Care Manager	26,400.00	
100-1220-50126	SC- Salary Nutrition	16,120.00	
100-1220-50127	Salary Sr. Trips	22,700.00	
100-1220-50128	SC-Salary Clerical	30,500.00	
100-1220-50130	SC-Salary Classes	22,000.00	
100-1220-50190	Sr. Center Custodial FT PT	140,000.00	
100-1220-55150	Employer FICA/Medicare	28,150.00	
100-1220-55250	PERS- Employer Share	26,900.00	
100-1220-55300	Kaiser - Employer Share	9,700.00	
100-1220-55310	Delta Dental - Empr Share	2,100.00	
100-1220-55320	Life & Ltd Ins - Empr Sha	1,520.00	
100-1220-55370	PARS District Share	3,100.00	
100-1220-55400	Workers Compensation	18,000.00	
100-1220-55450	Unemployment Insurance	0	
	Wages and Benefits	521,870.00	

Operating Expenses

100-1220-60350	Mileage	400	
100-1220-60370	Staff Training	1,500.00	
100-1220-65365	Telephone	5,600.00	
100-1220-65701	Electricity	51,000.00	
100-1220-65705	Gas	8,000.00	
100-1220-65710	Water	3,000.00	
100-1220-65720	Disposal Fees	5,500.00	
100-1100-66000	Sewer Charges	500.00	Previously in Parks
100-1220-73335	Memberships	600	
100-1220-75250	Care Manager Expenses	3,500.00	
100-1220-75500	Office Supplies	1,200.00	
100-1220-75515	Sen Center Services & Supplies	45,500.00	
100-1220-75540	Repairs and Supplies	0	
100-1220-75545	Instructor fees contract class	25,000.00	
100-1220-75620	Senior Program Supplies	4,800.00	
100-1220-75625	Senior Publicity	1,000.00	
100-1220-75630	Senior Trip Expenses	210,000.00	
100-1220-75700	Sen Center Nutrition Expenses	29,000.00	
100-1220-75750	Major Repairs	6,000.00	
	Operating Expenses	424,900.00	

100-1220-75000	Allocated Admin Expenses	75,000.00
100-1220-75500	Allocated Building Maintenance Expenses	60,000.00

Net (Surplus) Deficit	394,770.00
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Building Maintenance

1350

Dept

Wages and Benefits

100-1350-50010	Bldg Maint Superintendent	103,150.00
100-1350-50050	Bldg Maint Supervisor	77,000.00
100-1350-50075	Bldg Mint Craftsman	77,000.00
100-1350-50080	Lead Custodian	52,550.00
100-1350-55150	Employer FICA/Medicare	24,000.00
100-1350-55250	PERS-Employer Share	27,500.00
100-1350-55300	Health Coverage	60,300.00
100-1350-55310	Delta Dental	2,500.00
100-1350-55320	Life and Disability Insurance	2,400.00
100-1350-55400	Workers Compensation	30,000.00
100-1350-55450	Unemployment Insurance	0
	Wages and Benefits	456,400.00

Operating Expenses

100-1350-60350	Mileage	650
100-1350-60370	Training	1,000.00
100-1350-65365	Bldg Maint Phone expense	1,750.00
100-1350-75515	Repairs & Supplies	2,500.00
100-1350-75535	Tools & Equipment	1,000.00
	Operating Expenses	6,900.00

100-1300-75000	Allocated Admin Expenses	10,000.00
100-1350-75500	Allocated Building Maintenance Expenses	-473,300.00
	Net (Surplus) Deficit	0.00

Total of this Dept's expenses would be allocated to facility sites