

FY 2021 Board Budget Proposed Summary Overview				
	FY2019	FY2020	FY2020	FY2021
	Actual	Proposed	Actual	Proposed
			Thru 12/15	
Golf Operations Fund				
Revenues	1,330,226	1,490,683	1,623,578	1,505,404
Expenditures	(1,500,636)	(1,611,931)	(1,260,467)	(1,489,686)
Net	(170,410)	(121,248)	363,111	15,718
Corporate Fund				
Revenues	150,330	233,896	257,990	209,299
Property Taxes	1,036,508	1,054,900	1,054,819	1,063,782
Expenditures	(1,101,745)	(1,279,585)	(1,003,309)	(1,270,537)
Net	85,093	9,211	309,499	2,544
Recreation Fund				
Revenues	1,392,899	1,549,150	1,017,382	1,028,287
Property Taxes	873,180	889,373	890,104	897,668
Transfer to Capital Projects	(400,000)	(375,000)	0	(100,000)
Expenditures	(1,777,822)	(2,054,466)	(1,338,994)	(1,821,147)
Net	88,257	9,057	568,492	4,808
Liability Insurance Fund				
Revenues	8,100	8,000	18,350	8,000
Property Taxes	127,608	138,000	137,989	139,162
Expenditures	(137,176)	(143,250)	(130,001)	(146,212)
Net	(1,468)	2,750	26,339	950
Joint Handicap Recreation Fund				
Revenues	0	100	0	100
Property Taxes	71,622	72,982	72,976	73,596
Expenditures	(133,844)	(71,150)	(8,384)	(73,620)
Net	(62,222)	1,932	64,593	76
Operating Funds Total				
Revenues	2,881,555	3,281,829	2,917,300	2,751,090
Property Tax	2,108,918	2,155,255	2,155,888	2,174,208
Transfer to Capital Projects	(400,000)	(375,000)	0	(100,000)
Expenditures	(4,651,223)	(5,160,382)	(3,741,155)	(4,801,202)
Net	(60,750)	(98,298)	1,332,034	24,096
Bond & Interest Fund				
Revenues	1,538,155	1,469,835	1,480,885	780,895
Property Taxes	787,679	796,000	795,939	813,978
Expenditures	(2,325,682)	(2,262,052)	(2,260,372)	(1,592,914)
Net	152	3,783	16,452	1,959
Capital Projects Fund				
Revenues	1,317,848	1,287,453	January Board Meeting	
Transfer from Recreation	400,000	375,000		
Expenditures	(1,913,430)	(1,599,138)		
Net	(195,582)	63,315	0	0
Total Fund Balance				
Net	(256,180)	(31,200)	1,348,485	26,055

FY 2021 Board Budget						
BOND & INTEREST FUND						
			2019	FY 2020	2020	FY 2021
			Actual	Budget	Thru 12/15	Proposed
Revenue						
	Property Tax		787,679	796,000	795,939	813,978
	Bond Proceeds		685,105	764,325	780,885	780,885
	Tax Warrant		850,000	700,000	700,000	0
	Miscellaneous Income		3,050	5,510	0	10
Total Bond & Interest Revenues			2,325,834	2,265,835	2,276,824	1,594,873
Expenditures						
	Tax Anticipation Warrant	P	(850,000)	(700,000)	(700,000)	0
	Tax Anticipation Warrant	I	(8,338)	(8,000)	(7,074)	0
	Limited Tax Rollover B 2019	P	(181,390)	(116,445)	(116,445)	(26,191)
	Limited Tax Rollover B 2019	I	(9,017)	(4,052)	(4,018)	(340)
	Limited Tax Rollover B 2020	P	(572,135)	(658,905)	(658,905)	(780,885)
	Limited Tax Rollover B 2020	I	(18,699)	(17,961)	(17,961)	(6,563)
	2020A GO (AltRev)	P	(390,000)	(405,000)	0	(235,000)
	2020B GO (AltRev)	I	(290,028)	(138,189)	(138,189)	(451,535)
	Costs of Issuance	I	(6,075)	(13,000)	(12,780)	(11,900)
	Transfer to Capital Projects			(200,000)	(605,000)	(80,000)
	Contingent Miscellaneous			(500)		(500)
Total B & I Fund Expenditures			(2,325,682)	(2,262,052)	(2,260,372)	(1,592,914)
TOTAL BOND AND INTEREST FUND						
	Revenues		2,325,834	2,265,835	2,276,824	1,594,873
	Expenditures		(2,325,682)	(2,262,052)	(2,260,372)	(1,592,914)
	Net		152	3,783	16,452	1,959

FY 2021 Board Budget					
CORPORATE FUND					
		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Budget	Thru 12/15	Budget
ADMINISTRATIVE OPERATIONS					
Revenue					
	Property Taxes	529,860	526,243	527,409	544,191
	Other Administrative Receipts	<u>118,220</u>	<u>196,213</u>	<u>212,912</u>	<u>173,337</u>
	Total Administrative Operations Revenue	648,080	722,456	740,322	717,528
Expenditures					
	Administrative Salary/Benefit Expenditures	(468,678)	(523,972)	(449,201)	(528,550)
	Other Administrative Expenditures	(148,193)	(191,280)	(148,415)	(186,460)
	Total Administrative Operations Expenditures	(616,871)	(715,252)	(597,615)	(715,010)
	Revenues	648,080	722,456	740,322	717,528
	Expenditures	(616,871)	(715,252)	(597,615)	(715,010)
	Anticipated Net	31,208	7,204	142,707	2,518
PARK MAINTENANCE OPERATIONS					
Revenue					
	Property Taxes	506,648	528,657	527,409	519,591
	Other Receipts	<u>32,110</u>	<u>37,683</u>	<u>45,077</u>	<u>35,962</u>
	Total Revenue	538,758	566,340	572,487	555,553
Expenditures					
	Park Maintenance Salary/Benefit Expenditures	(372,729)	(437,033)	(334,436)	(419,977)
	Park Maintenance Operations Expenditures	<u>(112,144)</u>	<u>(127,300)</u>	<u>(71,258)</u>	<u>(135,550)</u>
	Total Park Maintenance Expenditures	(484,873)	(564,333)	(405,694)	(555,527)
	Revenues	538,758	566,340	572,487	555,553
	Expenditures	(484,873)	(564,333)	(405,694)	(555,527)
	Net	53,885	2,007	166,793	26
TOTAL CORPORATE FUND					
	Revenues	1,186,838	1,288,796	1,312,809	1,273,081
	Expenditures	(1,101,745)	(1,279,585)	(1,003,309)	(1,270,537)
	Net	85,093	9,211	309,499	2,544

FY 2021 Board Budget					
LIABILITY INSURANCE FUND					
		FY 2019 Actual	FY 2020 Proposed	FY 2020 Thru 12/15	FY 2021 Proposed
Revenue					
	Property Tax	127,608	138,000	137,989	139,162
	Other Receipts	8,100	8,000	18,350	9,508
	Total Liability Insurance Fund Revenues	135,708	146,000	156,339	148,670
Expenditures					
	PDRMA Assessment	(103,028)	(106,000)	(103,667)	(106,000)
	Safety Committee Chair Wage	(17,593)	(18,200)	(17,584)	(19,162)
	Unemployment Insurance	(15,566)	(19,000)	(8,750)	(19,000)
	Other Expense	(989)	(50)		(2,050)
	Total Liability Insurance Fund Expenditures	(137,176)	(143,250)	(130,001)	(146,212)
TOTAL LIABILITY INSURANCE FUND					
	Revenues	135,708	146,000	156,339	148,670
	Expenditures	(137,176)	(143,250)	(130,001)	(146,212)
	Net	(1,468)	2,750	26,338	2,458
FY 2021 Board Budget					
JOINT HANDICAP RECREATION FUND					
		FY 2019 Actual	FY 2020 Proposed	FY 2020 Thru 12/15	FY 2021 Proposed
Revenue					
	Property Taxes	71,622	72,982	72,976	73,596
	Other Income		100		100
	Total Revenue	71,622	73,082	72,976	73,696
Expenditures					
	Recreation Programs	(4,412)	(5,000)	(959)	(5,000)
	Park Accessibility	(127,775)	(25,000)		(20,000)
	SRJC Membership Assessment		(15,000)		(47,000)
	ADA Transition Plan		(10,000)	(7,425)	0
	Special Recreation Wage	(1,657)	(16,150)		(1,620)
	Total Expenditures	(133,844)	(71,150)	(8,384)	(73,620)
Total Joint Handicap Recreation Fund					
	Revenues	71,622	73,082	72,976	73,696
	Expenditures	(133,844)	(71,150)	(8,384)	(73,620)
	Net	(62,222)	1,932	64,593	76

**FY 2021 Board Budget
GOLF OPERATIONS FUND**

	<u>Paid Rounds of Play</u>		FY 2019	FY 2020	FY 2020	FY 2021
	Actual 2019	Actual 2020	Actual	Budget	Thru 12/15	Proposed
Golf Play Revenue	Thru 12/15					
Non Resident Weekday	8053	16898	188,485	247,619	435,316	308,696
Non Resident Weekend	5119	5356	231,090	228,900	250,414	249,511
Resident Weekday	6572	5741	115,011	110,525	103,330	111,932
Resident Weekend	2012	1540	53,441	68,500	73,708	67,792
Resident Multiplay Card Rounds	10		3,234	0		
Total Green Fee Revenues	21,766	29,535	591,261	655,544	862,768	737,931
Practice Range Revenues			45,802	50,000	68,451	56,250
Total Practice Range Revenues			45,802	50,000	68,451	56,250
Golf Car Revenues			257,027	297,225	351,499	316,500
Total Golf Car Revenues			257,027	297,225	351,499	316,500
Merchandise Revenues			92,729	107,124	75,685	78,300
Total Merchandise Revenues			92,729	107,124	75,685	78,300
Other Golf Play Revenue			69,831	77,640	43,202	69,103
Total Other Golf Play Revenue			69,831	77,640	43,202	69,103
Total Golf Play Revenues			1,056,650	1,187,533	1,401,606	1,258,084
Golf Play Expenditures						
Golf Maintenance Salary/Wage/Benefit Expenditures			(384,953)	(414,696)	(367,076)	(406,717)
Golf Maintenance Expenditures			(134,567)	(146,100)	(118,598)	(141,825)
Total Golf Maintenance Expenditures			(519,520)	(560,796)	(485,674)	(548,542)
Revenue Staff Salary/Wage/Benefit Expenditures			(388,164)	(404,148)	(347,732)	(370,952)
Revenue Operations Expenditures			(286,183)	(292,425)	(224,880)	(324,692)
Total Golf Play Revenue Operations Expenditures			(674,347)	(696,573)	(572,612)	(695,644)
Net Golf Play			(137,217)	(69,836)	343,320	13,898

FY 2021 Board Budget							
GOLF OPERATIONS FUND							
	<u>Paid Rounds of Play</u>		FY 2019	FY 2020	FY 2020	FY 2021	
	Actual	Actual	Actual	Budget	Thru 12/15	Proposed	
	2019	2020					
Grille Room Revenue							
Food Sales			108,561	120,000	51,610	52,000	
Beverage Sales			146,567	162,000	177,154	177,000	
Other Revenues			18,448	21,150	16,175	18,320	
Total Revenues			273,576	303,150	244,939	247,320	
Salary/Wage Expenditures			(145,116)	(188,212)	(137,212)	(134,164)	
Food and Beverage Operations Expenditures			(161,653)	(166,350)	(102,838)	(111,336)	
Total Food and Beverage Expenditures			(306,769)	(354,562)	(240,050)	(245,500)	
Total Food and Beverage Revenues			273,576	303,150	244,939	247,320	
Total Food and Beverage Expenditures			306,769	354,562	240,050	245,500	
Net			(33,193)	(51,412)	4,888	1,820	
Total Operating Operations Revenues			1,330,226	1,490,683	1,646,545	1,505,404	
Total Operating Operations Expenditures			1,500,636	(1,611,931)	1,298,336	(1,489,686)	
Net			(170,410)	(121,248)	348,208	15,718	

**FY 2020 Proposed Budget
CAPITAL PROJECTS FUND**

		FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Proposed
Revenue					
	Grant Income	200,000	247,000	201,781	200,000
	Property Tax Transfer	408,000	416,500	350,000	100,000
	Other Receipts	418,688	1,418,290	4,899,275	790,500
Total Park Bond Capital Projects Revenue		1,026,688	2,081,790	5,451,056	1,090,500
Expenditures					
Capital	Vehicle and Equipment	(56,865)	(66,000)	(24,287)	(89,087)
	Park Improvements	(37,394)	(754,800)	(92,979)	(750,000)
	Facility Improvements	(153,775)	(199,550)	(59,275)	(1,570,000)
	Technology	0	(15,675)	(4,933)	(10,500)
	Purchase Office Equipment	(22,926)	(16,000)	(29,199)	(15,000)
	Park Planning Wage	(17,273)	(17,300)	0	0
	Professional Services	(3,603)	(41,000)	(40,315)	0
	OSLAD Grant Improvement		(1,423,500)	(515,471)	(30,000)
	Other Projects Expense	(135,645)	0	(141,323)	(175,000)
Golf	Tools & Equipment	(293)	(500)	0	0
	Course Improvements	(4,716)	(17,800)	(20,272)	(1,000,000)
	Course Maintenance Equipment	(52,044)	(18,000)	(48,076)	(132,982)
	Maintenance Shop Improvements	(5,374)	(3,800)	0	0
	Clubhouse Improvements	(3,274)	(38,800)	(27,566)	(2,100,000)
	Kitchen Equipment	(2,884)	(600)		(25,000)
	Residence Improvements	(41,034)	0	0	0
	Golf Service Equipment	0	0	(10,903)	(15,000)
	Contingent Miscellaneous	(4,468)	(50,000)	(11,827)	(50,000)
Total Park Bond Capital Projects Expenditures		(541,569)	(2,663,325)	(1,026,426)	(5,962,569)
TOTAL CAPITAL PROJECTS FUND					
	Revenue	1,026,688	2,081,790	5,451,056	1,090,500
	Expenditures	(541,569)	(2,663,325)	(1,026,426)	(5,962,569)
	Net	485,119	(581,535)	4,424,630	(4,872,069)

FY 2021 Board Budget					
RECREATION FUND					
		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Budget	Thru 12/15	Proposed
ADMINISTRATIVE OPERATIONS					
Revenue					
	Property Taxes	392,931	414,873	421,354	434,831
	Property Taxes via referendum	419,126	416,500	406,883	400,000
	Interest Income	3,000	2,500	1,401	1,500
	Staff Insurance Reimbursements	6,509	9,005	5,089	8,754
	TIF Revenues	0	38,160	40,264	69,763
	Total Administrative Revenue	821,566	881,038	874,991	914,848
Expense					
	Salary/Wages/Benefits	(556,029)	(607,385)	(509,538)	(592,985)
	Transfer Property Taxes via referendum	(400,000)	(375,000)		(100,000)
	Other Administrative Expense	(33,480)	(51,675)	(149,523)	(56,090)
	Total Administrative Expense	(989,509)	(1,034,060)	(659,061)	(749,075)
	Net	(167,943)	(153,022)	215,930	165,773
ARROWHEAD COMMUNITY CENTER					
Community Center Non-Program Revenue					
	Property Tax	61,123	58,000	61,867	62,837
	All Other Non- Program Revenue	15,797	17,550	466,026	9,550
	Total Community Center Non-Program Revenue	76,920	75,550	527,894	72,387
Community Center Non-Program Expenses					
	Salary/Wages	(70,731)	(86,056)	(43,495)	(86,399)
	Other Non-Program Expenses	(47,717)	(53,650)	(47,010)	(55,100)
	Total Community Center Non-Program Expense	(118,448)	(139,706)	(90,505)	(141,499)
	Total Community Center Non Program Operations	(41,528)	(64,156)	437,389	(69,112)

FY 2021 Board Budget				
RECREATION FUND				
	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Thru 12/15	Proposed
RECREATION PROGRAMS AND SERVICES				
Program and Services Revenue				
Day Camp Revenue	163,251	170,000	26,940	111,000
Day Camp Wages	(71,436)	(99,576)	(25,135)	(80,738)
Day Camp Expenses	(20,402)	(22,000)	(1,548)	(14,500)
Net	71,413	48,424	257	15,763
Youth Sports Revenue	92,936	86,633	15,448	56,300
Youth Sports Wages	(2,795)	(1,978)	(199)	(2,584)
Youth Sports Expenses	(27,562)	(32,279)	(10,970)	(29,900)
Net	62,579	52,376	4,279	23,816
Trips Revenue	3,637	2,690	400	
Trips Wages				
Trips Expenses	(3,225)	(2,621)	(667)	
Net	412	69	(267)	0
Teen Programs Revenue	12,439	12,452	236	8,750
Teen Programs Wages	(2,901)	(3,230)	(344)	(2,153)
Teen Programs Expenses	(6,336)	(6,443)	(781)	(4,000)
Net	3,202	2,780	(890)	2,597
Races Revenue	25,629	30,368	7,727	28,000
Races Wages		(45)		(377)
Races Expenses	(15,818)	(20,350)	(6,148)	(19,000)
Net	9,811	9,973	1,579	8,623
Special Events/Festivals Revenue	10,690	12,611	12,557	11,500
Special Events/Festivals Wages	(1,122)	(532)	(483)	(1,615)
Special Events/Festivals Expenses	(32,276)	(30,710)	(16,923)	(33,825)
Net	(22,708)	(18,631)	(4,849)	(23,940)
Ticket Program Revenue	7,126	6,700		6,700
Ticket Program Expense	(6,895)	(6,500)		(6,500)
Net	231	200	0	200
Park Partners Revenue	3,150	4,200	2,400	3,000
Park Partners Expense	(290)	(360)	(86)	(300)
Net	2,860	3,840	2,314	2,700
After the Bell				38,900
After the Bell Wages				(21,745)
After the Bell Expenses				(4,000)
Net				13,155
Other Programs Revenue		100		100
Outdoor Program/Service Wages	(22,446)	(35,226)	(22,525)	(2,153)
Outdoor Program/Service Expense	(21,250)	(24,500)	(14,299)	(22,500)
Net	(43,696)	(59,626)	(36,824)	(24,553)
Total Program/Service	84,104	39,404	(34,400)	18,361

FY 2021 Board Budget				
RECREATION FUND				
	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Thru 12/15	Proposed
SKATELAND RECREATION CENTER				
Revenue				
Skating Revenue	78,702	87,870	22,855	
Non-skating Rentals Revenue	489	500	1,514	
Skate Rental Revenue	13,079	12,000	3,664	
Concession Revenue	26,284	23,000	7,293	
Other Revenue	6,910	4,750	1,897	
After The Bell	63,888	56,795	26,000	
Total Revenue	189,352	184,915	63,221	0
Expense				
Skateland Wages	(64,425)	(79,341)	(33,003)	
After The Bell Wages	(30,037)	(37,491)	(16,691)	
Skateland Expenses	(47,122)	(54,560)	(30,718)	(10,800)
After The Bell Expenses	(5,368)	(5,140)	(2,692)	
Total Expense	(146,952)	(176,532)	(83,105)	(10,800)
Net	42,401	8,383	(19,883)	(10,800)
TOMAHAWK AQUATIC CENTER				
Revenue				
Admission Revenue	132,444	132,000	(890)	136,500
Swim Lesson Revenue	45,967	50,000		51,000
Rentals/Parties	13,926	13,250	1,500	15,760
Concession Sales	30,509	33,000		34,500
Other Receipts	5,596	6,000		6,190
Total Revenue	228,442	234,250	610	243,950
Expenses				
TAC Wages	(124,328)	(157,921)	(22,150)	(163,693)
TAC Expenses	(67,270)	(75,000)	(8,848)	(79,210)
Total Expense	(191,598)	(232,921)	(30,998)	(242,903)
Net	36,844	1,329	(30,388)	1,047

FY 2021 Board Budget				
RECREATION FUND				
	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Thru 12/15	Proposed
HERITAGE CROSSING FIELD HOUSE				
Field House Operations Revenue				
Non Program Revenue	38,430	121,750	22,870	27,250
TIF Revenues	0	0	65,000	65,000
Total Field House Operations Revenue	38,430	121,750	87,870	92,250
Field House Operations Expense				
Non Program Wages	(74,005)	(88,580)	(59,081)	(129,293)
Non Program Expenses	(97,657)	(106,350)	(79,344)	(113,010)
Total Field House Operations Expense	(171,662)	(194,930)	(138,425)	(242,303)
Net	(133,232)	(73,180)	(50,555)	(150,053)
Field House Recreation Program				
Youth Sports Programs - Indoors Revenue	26,283	27,945	21,221	18,500
Youth Sports Programs - Indoors Wage	(6,476)	(7,056)	(5,574)	(8,074)
Youth Sports Programs - Indoors Expense	(11,506)	(11,132)	(13,205)	(10,600)
Net	8,301	9,757	2,441	(174)
Youth Basketball League Revenue	37,169	37,660	12,540	14,600
Youth Basketball League Wage	(3,039)	(2,799)	(2,959)	(3,230)
Youth Basketball League Expense	(11,145)	(17,834)	(11,982)	(10,500)
Net	22,985	17,027	(2,401)	871
Adult Sports Indoors Revenue	22,925	31,750	2,650	18,500
Adult Sports Indoors Wage	(3,894)	(5,768)	(2,040)	(2,261)
Adult Sports Indoors Expense	(12,540)	(14,770)	(8,574)	(11,500)
Net	6,491	11,212	(7,964)	4,739

FY 2021 Board Budget				
RECREATION FUND				
	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Thru 12/15	Proposed
Adult Fitness Revenue	6,197	9,500	4,391	Moved to ACC
Adult Fitness Wage	(9,045)	(6,997)	(8,437)	
Adult Fitness Expense		(500)	(37)	
Net	(2,848)	2,003	(4,083)	0
Other Revenue		0	605	0
Athletic Supervisor Wage	(13,500)	(15,108)	(13,364)	(15,340)
Other Staff Wage				
Other Program Expense		(100)	(1,183)	(100)
Net	(13,500)	(15,208)	(13,942)	(15,440)
Net Field House Recreation Programming	21,429	24,791	(25,949)	(10,004)
Dimensions Fitness Center				
Revenue				
Fitness Center Revenue	259,041	269,200	124,828	126,800
Expense				
Wages Charges to Fitness Center	(76,782)	(101,819)	(67,462)	(65,344)
Fitness Center Expenses	(41,185)	(35,300)	(28,859)	(25,399)
Total Fitness Center Expenses	(117,967)	(137,119)	(96,321)	(90,743)
Net	141,074	132,081	28,507	36,057
Total Recreation Fund				
Revenues	2,266,079	2,438,523	1,907,486	1,925,955
Expenditures	(2,177,822)	(2,429,466)	(1,338,994)	(1,921,147)
Net	88,257	9,057	568,492	4,808