

Greater Vallejo Recreation District
Fiscal Year 2023-24 Proposed Budget Adjustments
Summary by Department

Fund #	Revenue/ Expense	Department Number & Name	Budget FY 22-23 Budget	Year-End Actual FY 22-23 06/30/23 (Unaudited)	FY 22-23 Budget Variance	FY 23-24 Original Adopted Budget	FY 23-24 Budget Amendments	FY 23-24 Amended Budget
01-General Fund	Revenue	001-General Support & Administration	5,777,837	5,847,468	69,631	6,401,659	(197,614)	6,204,045
		010-Recreation Administration	5,148	3,700	(1,448)	3,500	0	3,500
		301-Visitor Services	218,400	256,578	38,178	198,900	0	198,900
		415-Children's Wonderland	59,560	43,436	(16,124)	53,200	0	53,200
		430-Break Camp	49,305	72,022	22,717	69,740	0	69,740
		450-Vallejo Community Center	0	28,163	28,163	100,232	0	100,232
		451-Foley Cultural Center	200,000	270,044	70,044	199,552	0	199,552
		460-Sports	116,120	74,760	(41,360)	90,332	0	90,332
		465-Community Events	13,600	4,852	(8,748)	12,300	0	12,300
		480-ExLP	166,542	302,250	135,708	203,100	0	203,100
		481-After School Programs	280,000	407,085	127,085	339,300	0	339,300
		486-Teen Services	2,200	0	(2,200)	79,475	0	79,475
		487-Franklin Gym	0	0	0	0	52,000	52,000
		490-Adaptive Recreation	6,100	819	(5,281)	330	0	330
		720-North Vallejo Community Center	29,035	31,905	2,870	26,800	0	26,800
		721-South Vallejo Community Center	54,846	73,391	18,545	64,235	0	64,235
		730-Cunningham Pool	415,695	312,525	(103,170)	378,107	0	378,107
		906-CIP	3,324,690	0	(3,324,690)	4,150,000	(2,482,358)	1,667,642
	Revenue Total		10,719,078	7,728,997	(2,990,081)	12,370,762	(2,627,972)	9,742,790
	Expense	001-General Support & Administration	1,465,923	1,922,341	456,418	1,649,804	324,154	1,973,958
		007-Human Resources	410,049	381,863	(28,186)	395,039	20,808	415,847
		010-Recreation Administration	398,720	386,423	(12,297)	496,175	(103,823)	392,351
		100-Finance	443,972	462,317	18,345	449,791	29,898	479,689
		200-Park Maintenance & Development	188,741	204,270	15,529	190,495	22,016	212,511
		300-Facilities	572,280	612,943	40,663	600,505	596,959	1,197,464
		301-Visitor Services	155,433	141,980	(13,453)	232,952	(78,696)	154,256
		310-Landscaping & Grounds	1,475,360	1,313,138	(162,222)	1,368,114	35,365	1,403,479
		312-McIntyre Ranch	0	0	0	50,000	0	50,000

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		415-Children's Wonderland	124,418	212,369	87,951	101,126	(16,354)	84,773
		430-Break Camp	190,272	150,618	(39,654)	184,435	11,639	196,074
		450-Vallejo Community Center	7,683	40,532	32,849	215,162	2,904	218,066
		451-Foley Cultural Center	291,972	335,219	43,247	312,035	2,153	314,188
		460-Sports	168,622	131,162	(37,460)	109,543	49,981	159,524
		465-Community Events	70,986	66,725	(4,261)	101,394	6,237	107,631
		480-ExLP	300,786	494,682	193,896	316,780	15,412	332,192
		481-After School Programs	369,336	445,588	76,252	534,131	17,668	551,799
		486-Teen Services	3,176	969	(2,207)	62,471	4,224	66,695
		487-Franklin Gym	0	0	0	0	212,912	212,912
		490-Adaptive Recreation	6,600	2,909	(3,691)	34,663	1,231	35,893
		720-North Vallejo Community Center	37,920	40,578	2,658	69,285	(3,492)	65,793
		721-South Vallejo Community Center	46,220	64,604	18,384	69,305	972	70,277
		730-Cunningham Pool	456,013	457,125	1,112	522,283	19,492	541,775
		906-CIP	3,140,447	1,630,062	(1,510,385)	3,637,000	(1,114,962)	2,522,038
	Expense Total		10,324,929	9,498,415	(826,514)	11,702,488	56,697	11,759,185
01-General Fund Excess (Deficiency) of Revenue Over Expense			394,149	(1,769,418)	(2,163,567)	668,275	(2,684,670)	(2,016,395)
09-Measure K	Revenue	001-General Support & Administration	2,250,000	2,022,802	(227,198)	2,380,000	(350,000)	2,030,000
	Revenue Total		2,250,000	2,022,802	(227,198)	2,380,000	(350,000)	2,030,000
	Expense	001-General Support & Administration	89,000	33,126	(55,874)	91,400	(15,000)	76,400
		010-Recreation Administration	10,000	48,346	38,346	30,000	0	30,000
		100-Finance	2,000	0	(2,000)	2,000	0	2,000
		300-Facilities	877,892	878,972	1,080	889,576	(547,323)	342,253
		310-Landscaping & Grounds	685,551	622,046	(63,505)	266,164	(2,244)	263,920
		415-Children's Wonderland	83,923	37,446	(46,477)	85,000	(1,326)	83,674
		450-Vallejo Community Center	9,879	25,759	15,880	17,500	0	17,500
		451-Foley Cultural Center	62,000	55,668	(6,332)	67,000	0	67,000

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Summary by Department

Fund #	Revenue/ Expense	Department Number & Name	Budget FY 22-23 Budget	Year-End Actual FY 22-23 06/30/23 (Unaudited)	FY 22-23 Budget Variance	FY 23-24 Original Adopted Budget	FY 23-24 Budget Amendments	FY 23-24 Amended Budget
		460-Sports	40,597	21,212	(19,385)	62,900	1,642	64,542
		465-Community Events	9,012	924	(8,088)	8,960	(152)	8,808
		486-Teen Services	4,707	199	(4,508)	16,332	185	16,516
		490-Adaptive Recreation	2,777	66	(2,711)	2,790	(47)	2,743
		720-North Vallejo Community Center	9,800	11,996	2,196	12,800	0	12,800
		721-South Vallejo Community Center	14,000	23,298	9,298	18,800	0	18,800
		730-Cunningham Pool	396,751	499,504	102,753	487,001	(3,789)	483,212
		906-CIP	385,000	330,577	(54,423)	798,000	(257,573)	540,427
	Expense Total		2,682,889	2,589,140	(93,749)	2,856,224	(825,626)	2,030,598
09-Measure K Total Excess (Deficiency) of Revenue Over Expense			(432,889)	(566,338)	(133,449)	(476,224)	475,626	(598)
Total General Fund & Measure K Combined Excess (Deficiency) of Revenue Over Expense			(38,740)	(2,335,756)	(2,297,016)	192,050	(2,209,043)	(2,016,993)

Greater Vallejo Recreation District
Fiscal Year 2023-24 Proposed Adjusted Budget
Summary by Budget Category

Fund #	Revenue/ Expense	Revenue/Expense Category	Budget FY 22-23 Budget	Year-End Actual FY 22-23 06/30/23 (Unaudited)	FY 22-23 Budget Variance	FY 23-24 Original Adopted Budget	FY 23-24 Proposed Budget Amendments	FY 23-24 Amended Budget
01-General Fund	Revenue	Property Taxes	5,670,599	5,651,648	(18,951)	6,256,773	(197,614)	6,059,159
		Intergovernmental Revenue	319,690	0	(319,690)	500,000	239,690	739,690
		Charges for Services	836,028	892,017	55,989	966,080	33,300	999,380
		Rents: Use of Facilities/Equipment	582,933	630,984	48,051	616,423	8,700	625,123
		Use of Money & Property (Rents, Leases, Interest Income)	105,148	153,345	48,197	142,796	0	142,796
		Grants	166,542	302,100	135,558	203,100	927,952	1,131,052
		Donations	5,500	491	(5,009)	5,500	0	5,500
		Other Revenue	3,032,638	98,413	(2,934,225)	3,680,090	(3,640,000)	40,090
	Revenue Total		10,719,078	7,728,997	(2,990,081)	12,370,762	(2,627,972)	9,742,790
	Expense	Full-Time Salaries	2,890,171	2,674,658	(215,513)	2,991,204	37,722	3,028,926
		Part-Time Salaries	874,098	1,270,675	396,577	1,198,911	59,928	1,258,839
		Non-Retirement Employee Benefits	914,862	851,207	(63,656)	943,264	82,109	1,025,373
		CalPERS	785,275	752,783	(32,492)	757,942	3,031	760,973
		Services & Supplies	1,175,735	1,385,367	209,632	1,574,158	65,500	1,639,658
		Professional Services	219,365	423,488	204,123	275,608	1,000	276,608
		Computer Services, Software & Equipment	109,975	99,881	(10,094)	109,401	500	109,901
		County Tax Collection Fee	80,000	65,367	(14,633)	80,000	0	80,000
		Other Post Employment Benefit (OPEB)	0	0	0	50,000	(50,000)	0
		Transfer to Debt Service (POB)	0	330,427	330,427	0	330,493	330,493
		Capital Outlay	135,000	14,500	(120,500)	85,000	641,376	726,376
	Expense Total		7,184,482	7,868,354	683,871	8,065,488	1,171,659	9,237,147
01-General Fund Excess (Deficiency) of Revenue Over Expense Before CIP Expense			3,534,596	(139,356)	(3,673,952)	4,305,275	(3,799,631)	505,643
		CIP	3,140,447	1,630,062	(1,510,385)	3,637,000	(1,114,962)	2,522,038
	CIP Expense Total		3,140,447	1,630,062	(1,510,385)	3,637,000	(1,114,962)	2,522,038
	General Fund Expense Total		10,324,929	9,498,415	(826,514)	11,702,488	56,697	11,759,185
01-General Fund Excess (Deficiency) of Revenue Over Expense With CIP Expense			394,149	(1,769,418)	(2,163,566)	668,275	(2,684,669)	(2,016,395)

Greater Vallejo Recreation District
Fiscal Year 2023-24 Proposed Adjusted Budget
Summary by Budget Category

09-Measure K	Revenue	Other Revenue	250,000	0	(250,000)	250,000	(250,000)	0
		Special Assessments - Measure K	2,000,000	2,022,802	22,802	2,130,000	(100,000)	2,030,000
	Revenue Total		2,250,000	2,022,802	(227,198)	2,380,000	(350,000)	2,030,000
	Expense	Part-Time Salaries	473,163	312,508	(160,655)	503,941	0	503,941
		Non-Retirement Employee Benefits	44,700	22,115	(22,585)	57,607	(6,677)	50,930
		Services & Supplies	774,150	880,214	106,064	903,300	0	903,300
		Professional Services	2,000	0	(2,000)	2,000	0	2,000
		Computer Services, Software & Equipment	10,000	48,346	38,346	30,000	0	30,000
		Capital Outlay	993,876	995,380	1,504	561,376	(561,376)	0
	Expense Total		2,297,889	2,258,564	(39,325)	2,058,224	(568,053)	1,490,171
09-Measure K Total Excess (Deficiency) of Revenue Over Expense Before CIP Expense			(47,889)	(235,761)	(187,872)	321,776	218,053	539,829
		CIP	385,000	330,577	(54,423)	798,000	(257,573)	540,427
	CIP Expense Total		385,000	330,577	(54,423)	798,000	(257,573)	540,427
	Measure K Expense Total		2,682,889	2,589,140	(93,749)	2,856,224	(825,626)	2,030,598
09-Measure K Total Excess (Deficiency) of Revenue Over Expense With CIP Expense			(432,889)	(566,338)	(133,449)	(476,224)	475,626	(598)
Total General Fund & Measure K Combined Excess (Deficiency) of Revenue Over Expense			(38,740)	(2,335,756)	(2,297,015)	192,050	(2,209,043)	(2,016,992)

Projected Fund Balances		Year-End Actual FY 22-23 06/30/23 (Unaudited)	FY 23-24 Amended Budget
Total Projected Combined Fund Balance Beginning of Fiscal Year (Unaudited)		8,609,608.37	6,273,852.77
15% Operating Reserve		(1,077,672.34)	(1,385,572.01)
Restricted Retiree Benefit		(1,298,281.87)	(1,298,281.87)
Unrestricted Fund Balance Beginning of Fiscal Year		6,233,654.16	3,589,998.89
Total Projected Combined Fund Balance End of Fiscal Year (Unaudited)		6,273,852.77	4,256,860.29
15% Operating Reserve		(1,077,672.34)	(1,385,572.01)
Restricted Retiree Benefit		(1,298,281.87)	(1,298,281.87)
Unrestricted Fund Balance End of Fiscal Year		3,897,898.56	1,573,006.41