

# Georgetown Divide Recreation District

Today is April 7<sup>th</sup>, 2015  
It is a fantastic day!

## Board Members

Aloha Adams  
Cool area  
Kim Taylor  
Greenwood area  
Eric Clark  
Georgetown area  
Ken Spencer/  
Garden Valley,  
Kelsey area  
Kris Syversen  
Pilot Hill area

## Staff

Carl Clark  
General Manager  
Jerry Stinson  
Maintenance  
Supervisor  
Jayne Captein  
Recreation  
Coordinator  
Liz Dowell  
Office Assistant  
Jacqui Brunton  
Community Services  
Supervisor  
Mike Tompkins  
Maintenance  
Worker II

TO: Joe Harn, Auditor Controller  
FROM: Carl Clark, General Manager  
RE: Cash Flow and Budget issues

I am submitting information for the Georgetown Divide Recreation District's progress to manage cash flow and budget issues as you requested.

The District Board and staff have been reviewing the short and long-term impact of the grant funded capital projects which are the primary cause of budget issues at present. The Board has discussed these issues at the last 6 Regular and Special meetings. The Board has scheduled next Monday 4/13/15 to further review the progress of tax revenue collected and other revenue along with additional expenditure and operational adjustments.

It would help us plan if we could get the most recent figures on District operations. We are not expecting the end of March statements until mid April. We are working on the 2/28/15 reports. We also need to see the early April tax revenues on track. Is there a way we can access additional information or do you have other suggestions?

Some of the actions being taken are:

**1. Grant Reimbursement** – The District has finalized the two grants funded by the State Department of Parks and Recreation. Final payment request ((\$97,730) was submitted on 3/2/15. The final site review by the State was completed on 3/26/15. The payment was approved by the DPR on 3/27/15 and submitted to the State Controller for issuance of a check to the District. It was asked to expedite due to our cash flow issues.

**2. Capital Projects:** All projects other than the two grant related projects have been put on-hold.

a. Grant funded projects were limited to minimum improvements to meet EDC code and basic improvements. No AC or floor/wall finishes were approved.

**3. Capital Maintenance Projects:** With problems with the Park Impact Fees being recognized after the Preliminary Budget approval, Capital Maintenance projects were put on hold. One project was started before this and it has been halted after phase 1.

**4. Park Impact Fees:** Staff has been working with EDC staff since May 2014 to resolve the Park Impact Fee transfer issues. The District currently has \$78,279 on deposit with the EDC. CAO staff indicates we will be back to the Board of Supervisors for the April 28 meeting.

# Georgetown Divide Recreation District

- 5. Operations:** The District has one (1) full-time position in Maintenance and four (4) regular part-time employees and the GM is under a management contract for part-time services. District staff has not had a COLA in 3 years.
- a. One (1) seasonal maintenance position has been delayed in coming back to work for spring and summer duties.
  - b. Other regular part-time employees have had hours curtailed. The Recreation Coordinator has been taken off projects without a user revenue stream. Office hours are currently only four (4) hours per day.
  - c. The General Manager's time has been reduced for year-end.
  - d. Outdoor sports lights have been reduced in operation limits.
  - e. Spray Park starting season has been delayed and will have reduced hours.
  - f. With reduced Spray Park hours, recycled water for the new park area have resulted in a delay in re-planting and this area will remain inactive and closed for 2015.
  - g. District staff is working with GDPUD in implementing drought reductions.
  - h. Board has directed a survey and proposed pricing increases for facilities use by private individuals. The District's Bayley Barn is a highly desired wedding venue for customers all of the way from the Bay area. Residents will continue to get discounts. The Board is reviewing those for action at the April Regular meeting.
  - i. Youth sports groups have been notified funding from the District will be reduced for paying rental to the School District and a new allocation system is being developed (\$45,000 budget item). The District has paid School District rental fees for youth sports use of School facilities since the School District started raising fees.
  - j. The District is making a renewed effort to attract private sponsors for the District scholarship programs for recreation programs to economically disadvantaged youth so funding will not come from general fund tax revenue as has been the past practice. Recently with economic times increased scholarships have been awarded depleting normal private funding sources.

Thank you for your assistance. Please contact me if additional information is required. My direct line is 530-333-9500.

Yours in Community Service

GEORGETOWN DIVIDE RECREATION DISTRICT



Carl Clark, General Manager  
Secretary/Clerk to the Board of Directors

Attachment: Progress report and cash flow projection 3/23/15

cc: Board of Directors  
District 4 Supervisor Ranalli  
Michael Ciccozzi

Georgetown Divide Recreation District  
Budget FY 14/15

Fund # 44-646-001

Acct # Item	General Operations End of Feb 2015			Capital Grants End of Feb 2015			Combined Funds End of Feb 2015			Cash flow Projections				Combined Funds Projected End of Jun 2015		
	2014-15			2014-15			2014-15			March	April	May	June	2014-15		
	Adopted Budget	Expend YTD	% YTD 58%	Adopted Budget	Expend YTD	% YTD 58%	Adopted Budget	Expend YTD	% YTD 58%					Adopted Budget	Expend YTD	% YTD 100%
<b>Personnel</b>																
3001 Employees	110,636	86,934	78.6%	9,208	-	0.0%	119,844	86,934	72.5%	5,500	7,500	9,000	9,000	119,844	117,934	98.4%
3002 Overtime	-	974	#DIV/0!	-	-	-	-	974	#DIV/0!	-	-	-	-	-	974	#DIV/0!
3021 Social Security	6,859	5,450	79.5%	571	-	0.0%	7,430	5,450	73.3%	341	465	558	558	7,430	7,372	99.2%
3022 Medicare	1,604	1,275	79.5%	134	-	0.0%	1,738	1,275	73.4%	80	109	131	131	1,738	1,725	99.2%
3040 Medical Insurance	2,400	-	0.0%	-	-	-	2,400	-	0.0%	-	-	-	-	2,400	-	0.0%
3041 Unemployment Ins.	3,050	1,617	53.0%	254	-	0.0%	3,304	1,617	48.9%	152	207	248	248	3,304	2,472	74.8%
3060 Workers' Comp. Ins.	6,816	3,299	48.4%	567	-	0.0%	7,384	3,299	44.7%	339	462	554	554	7,384	5,209	70.5%
<b>Total Personnel</b>	<b>131,366</b>	<b>99,549</b>	<b>75.8%</b>	<b>10,734</b>	<b>-</b>	<b>0.0%</b>	<b>142,100</b>	<b>99,549</b>	<b>70.1%</b>	<b>6,411</b>	<b>8,743</b>	<b>10,491</b>	<b>10,491</b>	<b>142,100</b>	<b>135,685</b>	<b>95.5%</b>
<b>Services and Supplies</b>																
4020 Personal Safety Clothing	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4040 Telephone Expenses	3,000	560	18.7%	-	-	-	3,000	560	18.7%	200	300	400	300	3,000	1,760	58.7%
4100 Prop. & Liab. Ins	7,500	4,199	56.0%	-	-	-	7,500	4,199	56.0%	-	-	-	-	7,500	4,199	56.0%
4140 Maint. Equip.	5,000	1,316	26.3%	-	8	-	5,000	1,324	26.5%	100	100	250	300	5,000	2,074	41.5%
4180 Maint. Bld and Imp.	2,500	647	-	-	116	-	2,500	763	-	50	50	50	50	2,500	963	-
4185 Maint. Parks	13,000	12,178	93.7%	-	42	-	13,000	12,220	94.0%	750	750	1,000	1,000	13,000	15,720	120.9%
4197 Maint. Bld supplies	-	288	0.0%	-	-	0.0%	-	288	0.0%	-	-	-	-	-	288	0.0%
4220 Dues / memberships	3,500	3,337	95.3%	-	-	-	3,500	3,337	95.3%	-	-	-	-	3,500	3,337	95.3%
4260 Office & Copier Sup.	4,500	2,092	46.5%	-	-	-	4,500	2,092	46.5%	400	200	200	200	4,500	3,092	68.7%
4261 Postage	500	232	46.4%	-	-	-	500	232	46.4%	25	25	25	25	500	332	66.4%
4266 Printing	100	-	0.0%	-	-	-	100	-	0.0%	-	-	-	-	100	-	0.0%
4300 Prof. & Spec. Serv.	20,000	8,351	41.8%	-	17,427	-	20,000	25,778	128.9%	750	400	170	1,100	20,000	28,198	141.0%
4304 ECD Admin. Fees	300	-	0.0%	-	-	-	300	-	0.0%	-	-	-	-	300	-	0.0%
4305 Audit, Accounting Serv	8,500	-	0.0%	-	-	-	8,500	-	0.0%	-	-	-	-	8,500	-	0.0%
4310 Contractual Services	38,000	23,363	61.5%	7,000	2,118	30.3%	45,000	25,481	56.6%	3,000	3,000	3,000	3,000	45,000	37,481	83.3%
4313 Legal Fees	2,000	3,749	187.5%	4,000	-	0.0%	6,000	3,749	62.5%	250	250	250	-	6,000	4,499	75.0%
4400 Legal Notices	300	20	6.7%	0	-	-	300	20	6.7%	-	-	-	20	300	40	13.3%
4420 Rent Equip.	25,000	16,483	65.9%	-	2,970	-	25,000	19,453	77.8%	-	3,300	-	3,000	25,000	25,753	103.0%
4440 Rent / Lease	30,000	27,294	91.0%	-	-	-	30,000	27,294	91.0%	-	-	-	-	30,000	27,294	91.0%
4500 Special Dept. Exp.	8,000	7,208	90.1%	-	24	-	8,000	7,232	90.4%	700	500	400	200	8,000	9,032	112.9%
4503 Staff/Board Developmen	500	-	0.0%	-	-	-	500	-	0.0%	-	-	-	-	500	-	0.0%
4511 Election costs	500	-	-	-	-	-	500	-	-	-	-	-	-	500	-	-
4602 Mileage	1,500	1,322	88.1%	-	-	-	1,500	1,322	88.1%	100	100	-	250	1,500	1,772	118.1%
4606 Fuel purchases	16,000	4,861	30.4%	-	-	-	16,000	4,861	30.4%	500	650	1,000	1,200	16,000	8,211	51.3%
4620 Utilities	25,000	19,894	79.6%	-	498	-	25,000	20,392	81.6%	1,800	1,200	1,200	2,750	25,000	27,342	109.4%
<b>Total Services &amp; Supp</b>	<b>215,550</b>	<b>140,238</b>	<b>65.1%</b>	<b>11,000</b>	<b>26,047</b>	<b>236.8%</b>	<b>226,550</b>	<b>166,285</b>	<b>73.4%</b>	<b>8,625</b>	<b>10,825</b>	<b>7,945</b>	<b>13,395</b>	<b>226,550</b>	<b>207,075</b>	<b>91.4%</b>
5240 LAFCO payment	300	244	81.3%	50	-	0.0%	350	244	69.7%	-	-	-	-	350	244	69.7%
<b>TOTAL GEN. FUND-Operatio</b>	<b>346,916</b>	<b>239,787</b>	<b>69.1%</b>	<b>21,734</b>	<b>26,047</b>	<b>119.8%</b>	<b>368,650</b>	<b>265,834</b>	<b>72.1%</b>	<b>15,036</b>	<b>19,568</b>	<b>18,436</b>	<b>23,886</b>	<b>368,650</b>	<b>342,760</b>	<b>93.0%</b>