



BOARD OF DIRECTORS FINANCE COMMITTEE MEETING AGENDA

Kelly Gregg *President*
James Roberts III *Vice President*
Jose Gonzalez *Director*
Shawna Irish *Director*
Roman Aguilar III *Director*

Kyle Woolley *General Manager*

HESPERIA RECREATION AND PARK DISTRICT
Monday, February 12, 2024 - 12:15 p.m.
Lime Street Community Center
16292 Lime Street, Hesperia, CA 92345

CALL TO ORDER

A. Attendance

FLAG SALUTE

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

Welcome to this Board of Directors' Finance Committee Meeting. The Committee encourages public participation. If you desire to address the Committee on any District-related matter within the jurisdiction of the Committee or item on the Agenda, you are asked to please fill out one of the blue speaker forms in the back of the meeting room and turn it in to the General Manager. When called upon, please come forward, and state your name and address (if you wish) before addressing the Committee. Please limit your comments to 5 minutes per speaker.

Please note that if you address the Committee on items NOT on the Agenda, the Brown Act does not allow discussion of such items. Therefore, the Committee may only do the following: refer the matter to staff, ask for additional information, request a report back, or give a very limited factual response.

DISCUSSION ITEMS

- B. Current Audit Review
- C. Project Budget Revision Review Including: Rick Novack Community Center, Timberlane Park, Lime Street Park, and Camera Systems
- D. Current Budget Position Percentage of Revenue vs. Expenditures
- E. Fiscal Impact of Adding New Positions Including: Event Coordinator, Event Specialist, Park Ranger, and Two Maintenance Supervisors

- F. Fiscal Impact of the Assistant General Manager and Executive Advisor Positions
- G. Total Committed Funds Not Budgeted for Fiscal Year 2023/2024
- H. Discussion of Finance Committee Duties to be Included in the District Policy Manual

ADJOURNMENT

It is the intent of the Hesperia Recreation and Park District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Hesperia Recreation and Park District will attempt to accommodate you in every reasonable manner. Please contact the District Office at (760) 244-5488, at least 48 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 12/31/2023

Ref	Account Type	Original Total Budget	Amended Budget	Fiscal Activity	Percent Used
1	Fund: 100 - MDD - General Fund				
2	Revenue	3,595,804.00	3,595,804.00	2,761,833.54	77%
3	Expense	2,653,644.00	2,653,644.00	1,435,768.77	54%
4					
5	Fund: 110 - MDB - Park Center				
6	Revenue	72,000.00	72,000.00	62,665.78	87%
7	Expense	36,200.00	36,200.00	15,281.10	42%
8					
9	Fund: 120 - MDC - Corona Bldg.				
10	Revenue	85,000.00	85,000.00	34,526.68	41%
11	Expense	42,150.00	42,150.00	17,317.06	41%
12					
13	Fund: 130 - MDK - Hercules				
14	Revenue	200,000.00	200,000.00	96,079.67	48%
15	Expense	148,250.00	148,250.00	25,092.17	17%
16					
17	Fund: 180 - Foundation Payroll				
18	Revenue	-	-	640,249.37	0%
19	Expense	-	-	640,249.37	0%
20					
21	Fund: 200 - MDE - AD#1				
22	Revenue	2,224,590.00	2,224,590.00	1,079,787.64	49%
23	Expense	3,772,098.00	3,772,098.00	1,508,209.22	40%
24					
25	Fund: 300 - MDZ - Developer's Fees				
26	Revenue	1,200,000.00	1,200,000.00	922,993.50	77%
27	Expense	2,400,000.00	2,400,000.00	-	0%
28					
29	Fund: 401 - MDF - AD#2 Zone A				
30	Revenue	10,970.00	10,970.00	5,732.84	52%
31	Expense	21,976.00	21,976.00	8,706.59	40%
32					
33	Fund: 402 - MDG - AD#2 Zone B				
34	Revenue	11,798.00	11,798.00	6,139.33	52%
35	Expense	15,714.00	15,714.00	7,120.38	45%
36					
37	Fund: 403 - MDH - AD#2 Zone C				
38	Revenue	11,302.00	11,302.00	6,053.87	54%
39	Expense	33,458.00	33,458.00	14,670.21	44%
40					
41	Fund: 404 - MDJ - AD#2 Zone D				
42	Revenue	16,339.00	16,339.00	8,447.72	52%
43	Expense	14,710.00	14,710.00	5,136.83	35%
44					
45	Fund: 405 - MDM - AD#2 Zone E				
46	Revenue	1,218.00	1,218.00	718.80	59%
47	Expense	2,434.00	2,434.00	886.35	36%
48					

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 12/31/2023

		Original Total Budget	Amended Budget	Fiscal Activity	Percent Used
49	Fund: 406 - MDI - AD#2 Zone F				
50	Revenue	3,271.00	3,271.00	1,756.52	54%
51	Expense	7,303.00	7,303.00	2,659.04	36%
52					
53	Fund: 407 - MDL - AD#2 Zone G				
54	Revenue	4,985.00	4,985.00	2,733.06	55%
55	Expense	6,929.00	6,929.00	2,746.02	40%
56					
57	Fund: 408 - MDN - AD#2 Zone H				
58	Revenue	13,116.00	13,116.00	6,847.02	52%
59	Expense	14,941.00	14,941.00	5,666.37	38%
60					
61	Fund: 409 - MDO - AD#2 Zone I				
62	Revenue	615.00	615.00	149.55	24%
63	Expense	973.00	973.00	354.54	36%
64					
65	Fund: 410 - MDQ - AD#2 Zone J				
66	Revenue	19,436.00	19,436.00	9,873.31	51%
67	Expense	99,579.00	99,579.00	9,259.64	9%
68					
69	Fund: 411 - MDT - AD#2 Zone K				
70	Revenue	44,303.00	44,303.00	23,721.88	54%
71	Expense	83,523.00	83,523.00	27,598.55	33%
72					
73	Fund: 412 - MDU - AD#2 Zone L				
74	Revenue	3,321.00	3,321.00	1,337.60	40%
75	Expense	1,703.00	1,703.00	620.45	36%
76					
77	Fund: 413 - MDX - AD#2 Zone M				
78	Revenue	44,110.00	44,110.00	23,673.72	54%
79	Expense	108,003.00	108,003.00	22,640.83	21%
80					
81	Fund: 414 - MEB - AD#2 Zone N				
82	Revenue	25,729.00	25,729.00	13,827.32	54%
83	Expense	50,770.00	50,770.00	9,695.05	19%
84					
85	Fund: 415 - MEC - AD#2 Zone O				
86	Revenue	9,749.00	9,749.00	5,423.26	56%
87	Expense	8,593.00	8,593.00	3,482.21	41%
88					
89	Fund: 416 - MEE - AD#2 Zone P				
90	Revenue	10,643.00	10,643.00	5,045.30	47%
91	Expense	1,703.00	1,703.00	620.45	36%
92					
93	Fund: 417 - MEF - AD#2 Zone Q				
94	Revenue	13,498.00	13,498.00	7,108.75	53%
95	Expense	13,258.00	13,258.00	6,136.20	46%
96					
97	Fund: 418 - MEI - AD#2 Zone R				
98	Revenue	5,995.00	5,995.00	2,828.15	47%
99	Expense	3,402.00	3,402.00	443.17	13%

100

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 12/31/2023

		Original Total Budget	Amended Budget	Fiscal Activity	Percent Used
101	Fund: 419 - MEK - AD#2 Zone S				
102	Revenue	14,237.00	14,237.00	7,610.00	53%
103	Expense	19,565.00	19,565.00	7,096.89	36%
104					
105	Fund: 420 - MFT - AD#2 Zone T				
106	Revenue	67,813.00	67,813.00	34,864.32	51%
107	Expense	176,262.00	176,262.00	29,431.33	17%
108					
109	Fund: 421 - MFU - AD#2 Zone U				
110	Revenue	4,632.00	4,632.00	2,048.00	44%
111	Expense	4,639.00	4,639.00	2,324.26	50%
112					
113	Fund: 422 - MFV - AD#2 Zone V				
114	Revenue	6,748.00	6,748.00	3,054.00	45%
115	Expense	55,560.00	55,560.00	1,422.18	3%
116					
117	Fund: 423 - MFW - AD#2 Zone W				
118	Revenue	235,273.00	235,273.00	128,800.48	55%
119	Expense	485,276.00	485,276.00	116,930.57	24%
120					
121	Fund: 424 - MFX - AD#2 Zone X				
122	Revenue	948.00	948.00	445.50	47%
123	Expense	1,217.00	1,217.00	443.17	36%
124					
125	Fund: 425 - MFY - AD#2 Zone Y				
126	Revenue	10,473.00	10,473.00	5,693.25	54%
127	Expense	10,062.00	10,062.00	3,326.52	33%
128					
129	Fund: 426 - MFZ - AD#2 Zone Z				
130	Revenue	10,154.00	10,154.00	5,090.70	50%
131	Expense	5,157.00	5,157.00	1,992.17	39%
132					
133	Fund: 431 - MHA - AD#2 Zone A1				
134	Revenue	15,926.00	15,926.00	8,308.15	52%
135	Expense	17,435.00	17,435.00	5,894.76	34%
136					
137	Fund: 432 - MHB - AD#2 Zone B1				
138	Revenue	6,714.00	6,714.00	3,681.15	55%
139	Expense	5,751.00	5,751.00	2,161.62	38%
140					
141	Fund: 433 - MHC - AD#2 Zone C1				
142	Revenue	7,657.00	7,657.00	4,280.34	56%
143	Expense	7,983.00	7,983.00	4,614.18	58%
144					
145	Fund: 434 - MHD - AD#2 Zone D1				
146	Revenue	7,966.00	7,966.00	4,056.65	51%
147	Expense	8,608.00	8,608.00	3,303.72	38%
148					
149	Fund: 435 - MHE - AD#2 Zone E1				
150	Revenue	10,054.00	10,054.00	4,723.86	47%
151	Expense	7,035.00	7,035.00	4,162.24	59%
152					

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 12/31/2023

		Original Total Budget	Amended Budget	Fiscal Activity	Percent Used
153	Fund: 436 - MHF - AD#2 Zone F1				
154	Revenue	138.00	138.00	48.50	35%
155					
156	Fund: 437 - MET - AD#2 Zone G1				
157	Revenue	5,896.00	5,896.00	2,769.45	47%
158	Expense	4,301.00	4,301.00	1,865.42	43%
159					
160	Fund: 438 - MEU - AD#2 Zone H1				
161	Revenue	1,546.00	1,546.00	657.90	43%
162	Expense	1,888.00	1,888.00	265.91	14%
163					
164	Fund: 439 - MEV - AD#2 Zone I1				
165	Revenue	28.00	28.00	9.70	35%
166					
167	Fund: 440 - MEW - AD#2 Zone J1				
168	Revenue	3,096.00	3,096.00	2,135.25	69%
169	Expense	3,407.00	3,407.00	1,240.88	36%
170					
171	Fund: 441 - MEX - AD#2 Zone K1				
172	Revenue	23,718.00	23,718.00	11,682.60	49%
173	Expense	14,128.00	14,128.00	5,590.14	40%
174					
175	Fund: 442 - MFN - AD#2 Zone L1				
176	Revenue	19,625.00	19,625.00	9,863.25	50%
177	Expense	17,044.00	17,044.00	6,708.42	39%
178					
179	Fund: 443 - MFO - AD#2 Zone M1				
180	Revenue	289.00	289.00	180.00	62%
181					
182	Fund: 444 - MFQ - AD#2 Zone N1				
183	Revenue	112.00	112.00	19.10	17%
184					
185	Fund: 445 - MFR - AD#2 Zone O1				
186	Revenue	28.00	28.00	20.00	71%
187					
188	Fund: 446 - MFS - AD#2 Zone P1				
189	Revenue	8,866.00	8,866.00	1,509.85	17%
190	Expense	4,137.00	4,137.00	1,684.07	41%
191					
192	Fund: 447 - MGC - AD#2 Zone Q1				
193	Revenue	74.00	74.00	33.95	46%
194					
195	Fund: 448 - MGD - AD#2 Zone R1				
196	Revenue	12,163.00	12,163.00	6,006.72	49%
197	Expense	15,570.00	15,570.00	6,268.35	40%
198					
199	Fund: 449 - MGE - AD#2 Zone S1				
200	Revenue	33.00	33.00	252.20	764%
201					

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 12/31/2023

		Original Total Budget	Amended Budget	Fiscal Activity	Percent Used
202	Fund: 450 - MGF - AD#2 Zone T1				
203	Revenue	13.00	13.00	-	0%
204					
205	Fund: 451 - MGG - AD#2 Zone U1				
206	Revenue	12,061.00	12,061.00	6,070.95	50%
207	Expense	14,050.00	14,050.00	4,834.22	34%
208					
209	Fund: 452 - MGH - AD#2 Zone V1				
210	Revenue	15.00	15.00	-	0%
211					
212	Fund: 453 - MGI - AD#2 Zone W1				
213	Revenue	17.00	17.00	4.85	29%
214					
215	Fund: 454 - MGJ - AD#2 Zone X1				
216	Revenue	14.00	14.00	4.85	35%
217					
218	Fund: 455 - MGK - AD#2 Zone Y1				
219	Revenue	1,092.00	1,092.00	298.00	27%
220	Expense	4,575.00	4,575.00	752.92	16%
221					
222	Fund: 461 - MGM - AD#2 Zone A2				
223	Revenue	6,037.00	6,037.00	2,997.30	50%
224	Expense	4,898.00	4,898.00	2,889.63	59%
225					
226	Fund: 462 - MGN - AD#2 Zone B2				
227	Revenue	572.00	572.00	-	0%
228	Expense	731.00	731.00	265.91	36%
229					
230	Fund: 471 - CFD 2022-1				
231	Revenue	-	-	32,139.61	0%
232					
233	Fund: 800 - Foundation				
234	Revenue	1,303,550.00	1,303,550.00	983,579.99	75%
235	Expense	2,579,768.00	2,579,768.00	1,473,464.60	57%

Fiscal Impact of Proposed Positions

2/6/2024

Classification		Annual Salary			Annual Benefits								Total
Position	Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II ¹	Medicare	SDI	Survivor	Health Benefits ²	Group Term Life	Workers Comp ³	Deferred Comp ⁴	
Event Coordinator	11150	25.62	2080	53,289.60	16,535.76	772.70	586.19	490.26	24,000.00	4,245.28	921.91	0.00	100,841.70
Event Specialist	11150	25.62	2080	53,289.60	16,535.76	772.70	586.19	490.26	24,000.00	4,245.28	921.91	0.00	100,841.70
Park Ranger ⁵	11180	29.73	2080	61,838.40	19,188.46	896.66	680.22	568.91	24,000.00	4,245.28	2,083.95	0.00	113,501.88
Maintenance Supervisor ⁵	11390	33.56	2080	69,804.80	21,660.43	1,012.17	767.85	642.20	24,000.00	4,245.28	7,127.07	1,396.10	130,655.90
Maintenance Supervisor ⁵	11390	33.56	2080	69,804.80	21,660.43	1,012.17	767.85	642.20	24,000.00	4,245.28	7,127.07	1,396.10	130,655.90
				308,027.20	95,580.84	4,466.39	3,388.30	2,833.85	120,000.00	21,226.40	18,181.91	2,792.19	576,497.09

¹ SBCERA portion assumes a Tier II employee. If employee is Tier I, the retirement portion is significantly higher.

² New employees will be under the Cafeteria Health Plan where the District will pay a maximum of \$2,000.00 per month for Health and Vision/Dental. Health Benefits portion assumes employee chooses highest cost plan with family (\$2,941.00). Therefore, District will assume maximum Cafeteria cost of \$2,000.00 per month. In this scenario, Dental/Vision will be the sole responsibility of the employee.

³ Worker's Comp rates vary depending on classification.

⁴ Manager level employees receive deferred compensation matched by the District.

⁵ Maintenance Supervisor positions and Ranger position assumes additional operating costs of three vehicle leases, cell phones, and fuel:

	Monthly	Annual
3 Vehicle Lease (One-Time)	-	23,202.90
3 Vehicle Lease	3,743.01	44,916.12
3 Cell Phone	156.39	1,876.68
3 Vehicle Fuel	1,146.24	13,754.88
Total Additional Costs	5,045.64	83,750.58

Fiscal Impact of Executive Advisor and Assistant General Manager

2/6/2024

Classification		Annual Salary			Annual Benefits										Total
Position	Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-I	SBCERA Tier-I Pick-Up ¹	Medicare	SDI	Survivor	Health Benefits ²	PARS/APPLE PT Ret. ³	Group Term Life	Workers Comp	Deferred Comp ⁴	
Assistant General Manager	11840	53.25	2080	110,760.00	39,762.84	10,522.20	1,606.02	1,218.36	1,018.99	24,000.00	0.00	4,245.28	11,308.60	2,215.20	206,657.49
Executive Advisor ⁵	N/A	62.05	600	37,230.00	0.00	0.00	539.84	409.53	0.00	0.00	0.00	0.00	115.41	0.00	38,294.78
				147,990.00	39,762.84	10,522.20	2,145.86	1,627.89	1,018.99	24,000.00	-	4,735.12	11,424.01	2,215.20	245,442.11

¹ SBCERA Tier I pickup is an additional benefit the District provides to Tier I employee and thus reducing the employees portion (9.5%).

² New full time employees will be under the Cafeteria Health Plan where the District will pay a maximum of \$2,000.00 per month for Health and Vision/Dental. AGM currently receives the maximum benefit

³ Part Time Employee Retirement is provided by the District since it does not participate in Social Security. Executive Advisor does not participate in Part Time Employee Retirement.

⁴ Manager level employees receive deferred compensation matched by the District.

⁵ Executive Advisor is budgeted equally between General Fund, AD#1 Fund, and Foundation. Executive Advisor provides advisory services for multiple departments.

Total Committed Funds Not Budgeted in FY24

2/6/2024

Unbudgeted Committed Items			Costs		Total
Item	Location	Status	Current Costs up to 2/6/24	Projected Cost until FYE	
Dog Park	Timberlane Park	Completed	21,618.08	-	21,618.08
Play Fiber Woodchips	Various	Completed	15,812.00		15,812.00
Roof Repair	Hercules Center	Completed	190,991.18	-	190,991.18
Kids Kamp Remodel	LS Caretaker	Completed	11,147.97		11,147.97
Playground	Hesperia Lake	Completed	5,780.67	-	5,780.67
SiteLogiq Solar Energy ¹	Various	In-Progress	3,400,000.00	-	3,400,000.00
Sprinkler Repair	Hercules Center	Completed	44,100.00	-	44,100.00
Maintenance Equipment (Electric)	Various	Completed	39,501.40	-	39,501.40
Scoreboards	Lime Street Park	In-Progress	-	20,946.60	20,946.60
Investigations	N/A	In-Progress	16,798.65	-	16,798.65
Executive Assistant (GM) ²	N/A	Completed	18,720.17	31,200.28	49,920.45
					3,816,617.00

¹ SiteLogiq payments will be reimbursed. The District will begin principal payments on loan and will be offset by energy savings.

² Executive Assistant approved by Board. Costs include Salary & Benefits.