

Beach Cities Health District

Serving the residents of Hermosa Beach, Manhattan Beach and Redondo Beach, California

Fiscal Year 2018–19 Budget

The funding to create a healthy beach community.

Adopted May 23, 2018



Beach Cities
Health District

A Public Agency

514 N. Prospect Ave., 1st Floor, Redondo Beach, CA 90277 • 310-374-3426 • www.bchd.org

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Beach Cities Health District

District Officials

July 2018



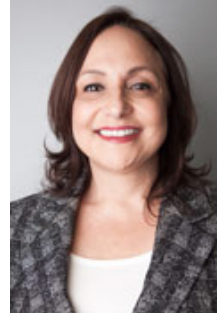
Noel Chun
M.D.
President



Vanessa I. Poster
President
Pro Tem



Jane Ann Diehl
Secretary -
Treasurer



Michelle Bholat
M.D.
Director



Vish Chatterji
Director

BOARD OF DIRECTORS

Noel Chun, M.D. President
Vanessa I. Poster, President Pro Tem
Jane Ann Diehl, Secretary-Treasurer
Michelle Bholat, M.D., Director
Vish Chatterji, Director

ELECTED

11/06, 11/10, 11/14
11/96, 11/00, 11/04, 11/08, 11/12
11/14
11/14
06/17

DISTRICT EXECUTIVE LEADERSHIP

Tom Bakaly, Chief Executive Officer
William Kim, M.D., Chief Medical Advisor
Jackie Berling, Chief Wellness Officer
Monica Suua, CPA, CIA, Chief Financial Officer

FINANCE DEPARTMENT

Yuliya Pigrish, Accounting Manager
Paul Belknap, Business & Data Operations Analyst
Patty Cortez, Payroll Accountant
Charlnisha Garnett, Staff Accountant
Jessica Rodriguez, Finance Assistant
Lisa Sheinberg, Volunteer

Profile/Demographics

Established

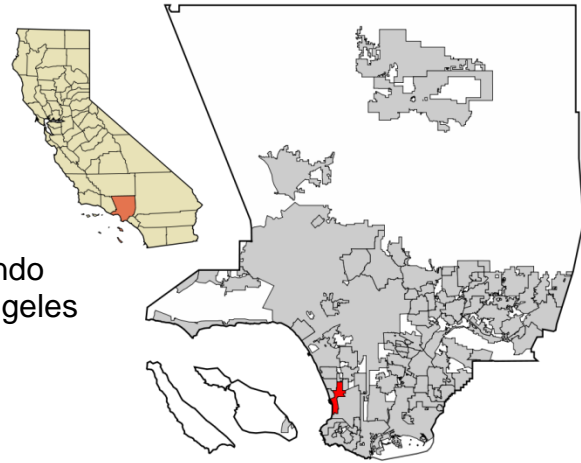
The Beach Cities Health District is a public government agency, one of 78 California Health Districts, in operation since 1955. In 1993, the District changed its name from the South Bay Hospital District to the Beach Cities Health District.

Governing Body

Board of Five Directors

Cities Served

Hermosa Beach, Manhattan Beach, and Redondo Beach (highlighted in red in the CA and Los Angeles County map).



Location

The Beach Cities Health District administrative office is located in Redondo Beach, CA approximately 18 miles Southwest of Los Angeles and 5 miles South of Los Angeles Airport (LAX). Services are distributed throughout the District.

Vision

A healthy beach community.

Mission

To enhance community health through partnerships, programs and services for people who live and worked in Hermosa, Manhattan and Redondo Beach.

Beach Cities Health District (BCHD) is among the largest preventive health agencies in the nation, and has served the communities of Hermosa Beach, Manhattan Beach and Redondo Beach. It offers an extensive range of dynamic health and wellness programs, with innovative services and facilities to promote health and prevent diseases in every lifespan—from pre-natal and children to families and older adults.

Focusing on wellness, not sickness, encourages people to make wiser healthcare decisions. Preventative causes of illness and death, like tobacco smoking, poor diet and physical inactivity, are estimated to be responsible for nearly a million deaths annually—almost 40 percent of total yearly mortality in the United States. About 80 percent of today's healthcare costs are for treating people with chronic yet preventable diseases. BCHD's wellness and healthy living programs and services are aimed at making prevention an integral part of the classrooms, workplace and homes of the beach cities.

POPULATION SERVED IN THE BEACH CITIES

<i>City</i>	<i>Population</i>	<i>%</i>
Redondo Beach	75,786	58%
Manhattan Beach	35,573	27%
Hermosa Beach	19,726	15%
	131,085	100%

<i>Age Category</i>	<i>Population</i>	<i>%</i>
Youth (Under 18)	27,386	21%
Adult (18-64)	85,723	65%
Senior (65+)	17,976	14%
	131,085	100%

US Census Bureau, 2012-2016 American Community Survey 5-year estimates

CITY	POPULATION	%	AGE YOUTH (UNDER 18)	AGE ADULT (18-64)	AGE SENIOR (65+)
Redondo Beach	75,786	58%	14,828	50,797	10,161
Manhattan Beach	35,573	27%	8,735	21,168	5,670
Hermosa Beach	19,726	15%	3,823	13,758	2,145
Total	131,085		27,386	85,723	17,976
			21%	65%	14%

Source: US Census Bureau, 2012-2016 American Community Survey 5-year estimates



This is the 11th consecutive year this award was achieved by Beach Cities Health District. The effort to seek and attain this award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

The California Society of Municipal Finance Officers (CSMFO), established in 1957, exists to promote excellence in financial management through innovation, continuing education and professional development.

BCHD FY2018-19 Budget



Budget Message

May 2018

FY2018-19 BUDGET MESSAGE

This budget serves the Beach Cities Health District's vision "A healthy beach community" and mission "To enhance community health through partnerships, programs and services for people who live and work in Hermosa, Manhattan and Redondo Beach." by focusing on the board-approved strategic health priorities.

The purpose of this message is to summarize the District's FY18-19 programs and services and the revenues and expenditures supporting those activities. More detailed information and data is contained throughout the budget report. Refer to the **Table of Contents** located after the cover page for guidance to read about specific topics and department services.

This report highlights issues and opportunities facing the District, identifies material changes from last year's budget, discusses steps to improve our capacity to deliver programs and services and discloses major assumptions. District-wide and department financial statements, performance measures and accomplishments, the 15 year financial outlook and supplementary information included provide more detail information supporting the message. The District Budget becomes the guide for programs and services and financial activity for the year July 1st, 2018 through June 30th, 2019.

The balanced and collaborative approach taken by the Board, CEO and staff provides for programs and services in the current year, maintains the necessary infrastructure of capital assets and provides security to grow our ability to pay for future programs and services.

This year's budgeted revenue increases 7% compared to prior year, funding all existing and some new programs and services within a balanced budget. The District's budget this year projects services at a total delivery cost of \$13.5 million on a property tax base of \$3.8 million. This leveraging is made possible by the diversified portfolio of the District's other funding streams of leases, user fees, public-private partnership revenues and investment income.

Beach Cities Health District will leverage \$3.8 million from Property Taxes to provide \$13.5 million in services and investments to the community in 2018-19

Revenue Comparison to Prior Year Budget

	FY18-19		FY17-18		\$ %	
	<u>Budget</u>		<u>Budget</u>		<u>Variance</u>	
Leases	4,463,171	31%	4,331,892	33%	131,279	3%
Property Tax	3,760,620	26%	3,378,704	25%	381,916	11%
Interest	1,000,840	7%	975,812	7%	25,028	3%
Partnership	2,161,680	15%	1,861,600	14%	300,080	16%
User Fees	2,880,985	20%	2,762,203	21%	118,782	4%
Other	52,315	0%	17,000	0%	35,315	208%
Total Revenue	\$14,319,611	100%	\$13,327,211	100%	\$ 992,400	7%

Budget Summary

The District Budget increased revenues are from the economics of recovering property values, continued growing income from long-term tenant leases, long-term partnership revenue and from small recoveries in interest rates. Having this well diversified portfolio of revenues, allows the District to have a balanced budget and at the same time invest in the enterprise to ensure long-term stability and preservation of the District's principal or Net Position.

Financial highlights of the FY2018-19 budget are:

- General fund increase of \$806,000 before capital expenditures.
- 7% or \$993,000 increase in revenues.
- 5% or \$688,000 increase in expenses.
- Maintains funds for existing programs and services in the community
- Includes funds for new initiatives focusing on research and preventive health.
- Includes increases to retain talented staff with competitive compensations and benefits.
- Allocates \$3 million into a trust fund to ensure long-term funding of Pension and Other Post-Employment Benefits (OPEB).
- Includes continued investments in building improvements, Healthy Living Campus (HLC) and IT infrastructure.
- Using a modified accrual method of accounting to be consistent with best practices for governmental entities, the governmental accounting standards board (GASB), and generally accepted governmental accounting standards (GAGAS)

Summary Comparison to Prior Year Budget

	FY18-19 Budget	FY17-18 Budget	Variance	
Revenues	\$14,320,000	\$ 13,327,000	\$ 993,000	7%
Expenditures	(13,514,000)	(12,826,000)	(688,000)	-5%
Contribution to Capital Project Reserve	\$ 806,000	\$ 501,000	\$ 305,000	61%
<i>Capital Investments – Funds from Capital Project Reserve “Committed” Fund Balance</i>				
Capital - New	\$ 573,000	\$ 1,078,000	\$ 505,000	47%
HLC* - New	-	1,861,000	1,861,000	100%
	\$ 573,000	\$ 2,939,000	\$ 2,366,000	81%
Capital - Carry-Over	1,369,000	972,000		
HLC* - Carry-Over	2,219,000	1,294,000		
Total BCHD Capital Budget	\$ 4,161,000	\$ 5,205,000		

*) Healthy Living Campus (HLC)

Program and performance measures the budget provides are:

- Continued investments in the Blue Zones Community Certification in the cities of Hermosa Beach, Manhattan Beach and Redondo Beach achieved in March 2016. The Blue Zones Certification represents the culmination of concerted efforts across the multiple sectors, from schools to restaurants to worksites, to local policies to build a community where the healthy choice is the easy and default choice.
- In FY18-19 the Blue Zones team will lead a Tri-City Organizational Partnership Summit to drive enhanced data collection to enable evidenced based community preventative health programs.
- In FY18-19 BCHD will continue its partnership with a team of neurologists and embark on a three-year academic research initiative to explore the link between Blue Zones' lifestyle and its effect on cognitive health.
- Partnership with local school districts to create healthy school environments where our youngest residents develop into physically, socially, and emotionally healthy adults, prepared to become contributing members of society.
- The budget includes resources to expand initiatives like Student Mental Health and Parent Engagement programs promoting Social and Emotional Learning and Stress Reduction and Substance Use Prevention.
- Continued investments to promote active independent aging and strategies that make our community become more age-friendly through professional care management, volunteer programs, and evidence-based home- and community-based programs and services.
- Ensure access to health care and increase health literacy for qualifying beach cities residents through assistance with enrollment in Covered California and maintains services for the uninsured or underinsured.
- Increased focus on volunteerism and engaging the Beach Cities Corporate partners in service projects managed by the District. In 2017, BCHD engaged over 1,000 volunteers and 34,000 hours of service and continued for the 2nd year its Corporate Volunteer Day with 30 companies participating.
- Increase youth physical activity at our AdventurePlex facility, making fitness fun and serving over 3,100 through summer camp and 26,000 through drop-in play over the year.
- Continue to deliver community fitness center services, enrolling over 900 new members delivering over 7,200 exercise class encounters, and over 7,600 personal training sessions, Pilates, Yoga and many other group exercise classes, measurably improving active aging.
- Continued investments at Center for Health and Fitness to achieve accreditation by Medical Fitness Association (MFA) by the fall of 2018.

Population Served in the Beach Cities

City	Population	%
Redondo Beach	75,786	58%
Manhattan Beach	35,573	27%
Hermosa Beach	19,726	15%
	131,085	100%

Age Category	Population	%
Youth (Under 18)	27,386	21%
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US Census Bureau, 2012-2016 American Community Survey 5-year estimates

- Expand Beach Cities Health District’s employee wellness programing, service delivery and program evaluation to other organization in the Community, such as the City of Redondo Beach.

In 2016, the Board, community and staff met, reviewed Gallup poll results, collaborated and adopted seven specific health priorities that guides the District’s strategic decisions and provides focus on preventative health programs which support its vision of “A Healthy Beach Community.”

2016-2019: Health Priorities		
YOUTH	ADULTS	ADULTS 65+
Nutrition and Exercise	Nutrition and Exercise	Nutrition and Exercise
Mindfulness, Social Emotional Learning and Stress Reduction	Mindfulness, Social Emotional Learning and Stress Reduction	Mindfulness, Social Emotional Learning and Stress Reduction
Substance Use Prevention	Substance Abuse Prevention	Substance Abuse Prevention
Support Evidence-Based Tobacco Control Policies	Support Evidence-Based Tobacco Control Policies	Support Evidence-Based Tobacco Control Policies
Bullying Prevention	End of Life Planning	Dementia

Economic Conditions and Trends Facing the District

The FY18-19 budget year estimates strong revenues and some areas of required increased expenditures. The District is clearly affected by global, national and state economic trends like any other organization but due to its diversified funding sources and resilient local economy, the District has been able to minimize deficits and maintain a balanced budget.

Property taxes, 26% of the District’s revenues, contributes to 38% of the strong revenue increase (\$382 thousand of the \$993 thousand increase). Property taxes in the Beach Cities have increased steadily since 2012-13 and is continuing to trend positively between 5%-6% increases each year. The current year property tax receipts are 11% better than FY17-18 budget and 5% better than actual receipts. While current year and possibly a few more future years, property taxes are expected to continue rising, but there is also an expectation that the housing market will face another downturn in the next five years, which will affect the District.

Investment income, 7% of the District’s revenues, has been affected by the continued low interest rate market. The market is seeing increased yields, which allows the District to re-invest at current higher rates, which increases the average future portfolio yield but has resulted in Realized Investment Losses in FY17-18. Interest rates in the Market are also continuing to rise. The 2-year Treasury has seen a continued upwards trend since March of 2016, which mirrors closely the District’s investment portfolio earnings. While short-term investment outlook is strong but with the global economic conditions being uncertain, the District is continuing to take a conservative approach in projecting investment income.

The District expenditures are affected by low inflation rates and tightening labor market. In general, expenditures increase between 1%-2% and are lined with inflation which has remained below 2% since June 2013. However, recently with the tightening labor market and decreased unemployment, the District is having to review its compensation levels to retain talent and is budgeting a 7% increase in labor cost. With inflation rates starting to rise the District will have to plan for greater expenditure increases in future years than what we have seen in the past five years.

The District has completed a 15 year financial outlook analysis (page 106) that reviews long-term trends facing the District, like increased building expenses due to an aging building, seismic consideration for the building resulting ultimately in a anticipated reduction of tenants.

Budget and Comprehensive Annual Financial Reporting Awards and Transparency Certificate

The District is committed to excellence in our financial and operational management resulting in transparency to our residents and taxpayers in the way we steward public funds.

Beach Cities Health District has received the Meritorious Operating Budgeting Award and the Outstanding Financial Reporting Award for ten and eleven consecutive years, respectively, from the California Society of Municipal Finance Officers

This award program is designed to recognize those agencies whose budget and financial reports meet certain state-wide standards considered to be of the highest quality. The effort to seek and attain this award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.



The District also earned the Transparency Certificate of Excellence from the Special District Leadership Foundation in May 2018 which promotes transparency in the operations and governance of special districts to the public.

District Funding

Funding sources come from five main categories: Lease revenue (31%), Property Taxes (26%), User Fees (20 percent), Partnership Revenue (15%), and Investment income (7 percent).

Property Tax actual remittances have seen a steady increase since 2012. 2018-19 over prior year is forecasted to increase 11% over prior year

Diversified Funding Sources

	FY18-19	
	Budget	
Leases	4,463,171	31%
Property Tax	3,760,620	26%
Interest	1,000,840	7%
Partnership	2,161,680	15%
User Fees	2,880,985	20%
Other	52,315	0%
Total Revenue	\$14,319,611	100%

budget and 5% over prior year actual receipts based on consultant-provided data and the experience and forecasts of our overlapping cities.

Lease revenues are projected based on existing leases. The increase for FY2018-19, as shown in the table to below right, is a combination of increased rents at the 514 Prospect main campus and receipts from payment of principle from the Parking Notes Receivable from the owner of adjacent buildings at 510/520 Prospect avenue.

Charles Dunn Real Estate Services, Inc., serves as the property management company and advises the District on building requirements affecting the budget.

Per the governmental accounting standards board (GASB), and generally accepted governmental accounting

standards (GAGAS), the FY18-19 and FY17-18 budget have been updated to include reimbursement from tenants for common building operating expenditures.

Lease Revenue Sources				
	FY18-19 Budget	FY17-18 Budget	Variance	
514 Prospect Campus				
Silverado Senior Living	\$ 905,000	\$ 877,000	\$ 28,000	3%
Surgery Center	511,000	500,000	11,000	2%
Cancer Care	380,000	378,000	2,000	1%
UCLA	319,000	320,000	(1,000)	0%
BC Child Development	171,000	166,000	5,000	3%
Pacific South Bay Dialysis	78,000	75,000	3,000	4%
CSUDH	39,000	38,000	1,000	3%
Other - smaller spaces	35,000	29,000	6,000	21%
	<u>\$ 2,438,000</u>	<u>\$ 2,383,000</u>	<u>\$ 55,000</u>	<u>2%</u>
Off-campus				
1837 PCH (Sunrise)	280,000	280,000	-	0%
2114 Artesia (SBFHC)	184,000	181,000	3,000	2%
601 PCH (Leap & Bound)	164,000	164,000	-	0%
	<u>\$ 628,000</u>	<u>\$ 625,000</u>	<u>\$ 3,000</u>	<u>0%</u>
Parking Lease				
Ducot Parking Lease	200,000	200,000	-	0%
Ducot Notes Receivable	447,000	413,000	34,000	8%
	<u>\$ 3,713,000</u>	<u>\$ 3,621,000</u>	<u>\$ 92,000</u>	<u>3%</u>
Note: Excluding Building Operating Reimbursements.				

Note: Excluding Building Operating Reimbursements.

User Fee revenue is projected based on historical usage trends of actual services with an objective incorporated for outreach to new service recipients. User fees are comprised of fees from direct users of Center for Health & Fitness and Adventure Plex. User Fee revenues are estimated to increase by \$119,000 or 4% over 2017-18 Budget. Adventure Plex increases by \$37,000 or 2.8% and Center for Health & Fitness increases by \$77,000 or 5.3%. Increases are estimated based new fee based medical exercise programming and investments in more resources to address member retention and outreach. The high degree of continued user-fee participation is an indicator that residents find value in the health services offered by the District.

Partnership revenue is comprised of the District's 80% joint venture partnership with Sunrise Senior Living, in Hermosa Beach, and 5% joint venture partnership with Beach District Surgery Center at 514 N. Prospect. Both are also tenants of Beach Cities Health District. Due to the volatile nature of the Sunrise Senior Living operations, last year's conservative budget was greatly exceeded due to re-gained occupancy and stabilized management and they recovered from 2016 downfall in operating income. Therefore, as we saw the recovery in FY17-18, resulting in the 16% or \$300 thousand FY18-19 budget increase.

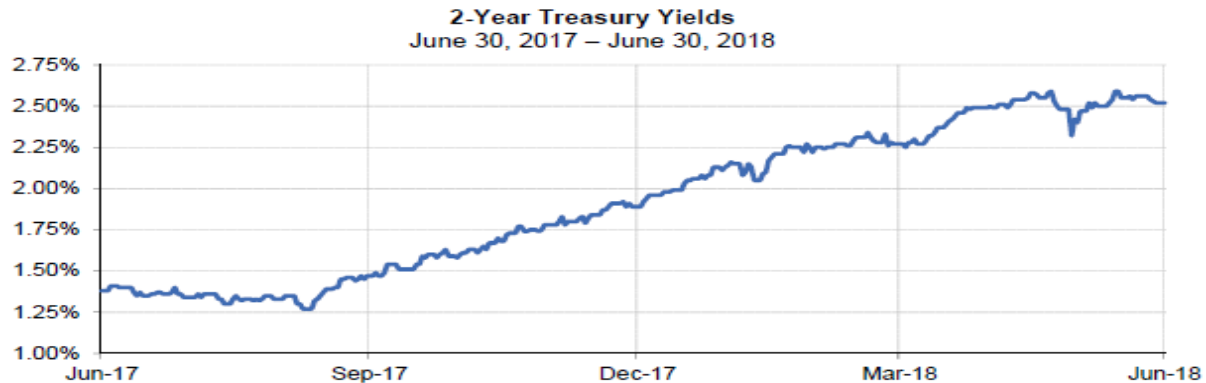
The Surgery Center is budgeted to be flat year-over-year averaging \$15,500 per month based on historical and current results.

Investment revenue is a function of two lease-related notes receivable, a portfolio of actively traded investments and CAMP (CA Asset management Program) and LAIF (Local Agency Investment Fund) with short term investments.

Investment Earnings			
	FY18-19 Budget	FY17-18 Budget	Varian
Portfolio Interest	\$ 500,000	\$ 457,000	\$ 43,000
LAIF / CAMP	23,000	13,000	10,000
Ducot NR	470,000	495,000	(25,000)
BC Child Development NR	8,000	11,000	(3,000)
	\$ 1,001,000	\$ 976,000	\$ 25,000

The interest income from lease-related notes are recorded per amortization schedules and are therefore predictable. Interest on the notes receivable Lazar Ducot parking arrangement, and Beach Cities Child Development Center are at contracted rates, 7.94% and 7%, respectively.

Maturing bonds in the portfolio are subject to reinvestment risk at the prevailing market rates. Therefore, due to its currently rising rates, the District experienced realized investment losses as instruments were sold off in FY17-18. But with the increased earnings trend the portfolio should start seeing gains from future sales.



The investment portfolio is managed by PFM Asset Management, the District's investment advisor.

The FY18-19 budget includes continued slow growth in the investment portfolio, resulting in a 9% or about \$43,000 increase in interest income. Interest income is reduced annually from the long-term Lazar-Ducot and Beach Cities Child Development Center note receivable amortization from interest to principal from the fixed payment schedule. These factors, combined, result in a 3% or \$25,000 budget increase compared to FY17-18 budget.

The District investment portfolio average yield to maturity at market value as of June 30, 2018 is 2.70% (June 30, 2017 1.70%) and is slowly continuing to trend upward.

Commitment to Existing Services

The Beach Cities Health District is one of the largest preventative health agencies in the nation, serving the communities of Hermosa Beach, Manhattan Beach and Redondo Beach. This budget ensures the delivery of evidence-based preventative health programs and services to improve physical, social and emotional health across the lifespans of youth to adults to 65 plus adult residents. The programs and services reflect the mission and vision of the District. Based on the Health Priorities established for 2016-2019, the District manages the following departments within a General Government Fund. The BCH staff operates more than 30 different types of programs and services in the schools and community, employs around 180 employees, full-time and part-time, and engages more than 1,000 individual volunteers.

Lifespan Services – Youth Services and School Health

BCHD has moved toward an outcomes-focused funding model with our local school districts. The model aligns with a shared vision of "Whole School, Whole Community, Whole Child" and aims to create a health-promoting school environment. This vision includes nutrition, physical activity promotion, stress reduction, mindfulness, and substance use and bully-prevention. By focusing on these health behaviors, we hope to impact the lives of the students, administrators, teachers, custodial and maintenance staff, school counselors, school nurses, nutrition services workers, and family through our services and collaborations with our community partnerships. Prior year budget included funds for enhancements and expansion of the School Gardens, Walking School Bus program and Substance Use Prevention program.

FY18-19 budget includes additional programming for Student Mental Health and Parent Engagement.

Lifespan Services – Blue Zones Project

The Blue Zones Project® has evolved through several phases from implementation to certification and continuous improvement with milestones, like 1) creating general awareness and buy-in, 2) solidifying key partnerships, 3) increasing community engagement, and, 4) fully integrating into BCHD operations. Last year the District focused on engaging and activating our whole community. We want to “be where residents are” and create opportunities to build social connectedness. The Beach Cities received the Blue Zone Community Certification in March 2016 which creates a foundation to further measurable health outcomes in the community. And in June 2016 the District hosted a visit by then United States Surgeon General, Dr. Vivek Murthy, who was here to learn about the positive impact Blue Zones Project is having on community health in the Beach Cities.

To solidify and further enhance this commitment, prior year budget included funds to start exploring the link between the Blue Zones lifestyle and effect on cognitive health (dementia and brain health) through academic research with a team of neurologists. The FY18-19 budget continues the initiative starting with engaging 1,700 residents to participate that will be part of a three yearlong study.

Lifespan Services - Community Services

Community Services continues its work through its role as a Covered California enrollment entity. Certified enrollment specialists work closely with beach cities residents to help them navigate the local health care and social service system and provide health literacy education. Our work supporting active, independent aging has also advanced through the implementation of new evidence-based programs and services in the community, including Tai Chi, Memory Club, Powerful Tools for Caregivers and chronic disease self-management. Many other programs and services are focused on adults, and plus 65 adults, like Active Aging Week, Community Fitness Classes, Nutrition classes, Mindfulness and LiveWell, DieWell workshops, etc. The Community Services department also partners with several local agencies, like the Gathering Place, Salvation Army Meals on Wheels, Perry Park Senior Nutrition Program, Saint Andrew’s Homeless, and Cancer Support Community.

To maintain current services, the FY18-19 budget includes increased funding for subsidized non-medical homemaking, personal care and respite services due to increased costs of services and California adopted minimum wage increases, and over-time pay.

Fitness Services – AdventurePlex

AdventurePlex’ s health priorities focus on “Nutrition and Exercise” to increase physical activity, promote healthy eating and prevent obesity. The Manhattan Beach facility offers drop in play for children and families 7 days per week to increase physical activity using the “we make fitness fun” model. It offers a variety of classes and activities for children and families each quarter of the year and ongoing special events for children and families that introduce AdventurePlex facility and programs. Throughout the year, staff manages camps (accredited by the American Camp Association) for children and youth. The BCHD camps offers a healthy recreational fitness alternative to the camps prevalent in the South Bay when schools are not in session. In 2016, AdventurePlex introduced several comprehensive and very successful toddler and parent programs, including a state-of-the-art imaginative play area for children ages 0-5. Toddler Town provides a safe and stimulating environment for toddlers to engage in child-directed “pretend-play,” fostering positive parent-child interaction. AdventurePlex is unique in the community for commitment to credentialed staff and supervision.

Fitness Services – Center for Health & Fitness

The Center for Health and Fitness (CHF) is a community-based, health and fitness facility that emphasizes rehabilitation for individuals with chronic illnesses and cancer and general fitness for adults, and plus 65 adults. The Center welcomes underactive, first-time or inconsistent exercisers of all ages and offers very competitive monthly memberships to the public. Programs offered include Pilates, yoga, and group exercise classes, specialized personal training, small group training, nutrition, massage and classes for Silver Sneakers. The Silver Sneakers program now boasts more than 850 active members each month. CHF is continuing its implementation of becoming the only CA Medical Fitness Association Accredited organization and are introducing new medical exercise training program led by medical exercise specialists and are creating partnerships with local physicians and health providers.

The Center also celebrates and recognizes its members and their achievements. In May 2018, the District held its seventh Annual Spirit of Wellness Celebration, with over 100 members, guests and city officials in attendance.

Administrative Support Services

Administrative support services are comprised of Executive, Human Resources, Communications, IT, Finance, and Property. Human Resources includes Volunteer Management; Property also includes the administration of Prospect One Corp., a Special Revenue Fund.

Support Departments – Volunteer Services

The District is recognizing that volunteering enhances social, emotional wellbeing and reduces stress, all specific BCHD health priorities. Therefore, the District has more than ever started to fund and expand volunteer programs, like Corporate Volunteer Day, Holiday Gift delivery, Walking School Bus volunteering. Annually the District engages more than 1,000 people, participates in over 25 volunteer programs and contributes an estimated 34,000 hours of service to the beach cities community. There are opportunities for groups and individuals to utilize their gifts, talents, and passions throughout a variety of District programming, including volunteering with youth, adults and with seniors.

Special Revenue Fund

Beach Cities Health District's special revenue fund segregates activity related to Prospect One Corporation, a 501.C.4 entity. The entity was established to construct and operate medical office building space on the main campus of the District at 514 N. Prospect. At this time there is no activity in this fund.

Capital Investment Expenditures

The District defines Capital Investment Expenditures as improvements that have a useful life exceeding one year and cost more than \$5,000. This represents a conservative approach to capitalized assets and replacing only infrastructure elements that cannot be deferred. The Capital Investment Budget is represented in a separate document from the Operational Budget.

The District continues to invest in IT to enhance automation and efficiencies. FY18-19 budget includes replacing workstations on a strict replacement schedule, and a server to support those applications that are not hosted on the web. In FY17-18, the district implemented an automated Accounts Payable workflow program, and in FY18-19 is continuing finance process automation by implementing a project tracking software.

The health and fitness locations will be replacing floors, upgrading the play-structures and stair rails.

Other major building improvements at 514 Prospect Avenue are scheduled for FY2018-19, some of which were approved in the FY17-18 budget, like the main breaker upgrade and a new cooling tower. New improvements included in the capital investment budget are domestic hot water tank, roof replacement in the main lobby, and some other building upgrades like heat pump and cooling coils replacements.

The District is also embarking on investing in a major overhaul of the entire 514 N. Prospect Ave. campus, referred to as Healthy Living Campus. The project is in its planning phase and will include the Board, the staff, the community residents, City officials and local businesses.

To get the project started, the District conducted a demand study that showed significant unmet need in the Beach Cities for residential assisted older adult living. After Board, staff and community discussions a vision has emerged to have a “Healthy Living Campus”, establishing a Center of Excellence of wellbeing. The project is in its early stages and will be ongoing for several years to come.

Best Places to Work

The Beach Cities Health District strives to provide the same culture at work that the District promotes in the community which includes not only competitive compensations and benefits but also a healthy work place. We are dedicated to creating a healthy workforce by building an organization of talented, dedicated and professional employees who take innovative approaches to fulfilling our mission according to our team leadership philosophy: *Our mission driven team focuses on collaboration and continued learning to build a culture of wellness, compassion and fun.*

Every three to five years the District completes a compensation study to ensure the District offers compensation at or around mid-point for tenured staff and employees performing according to the District’s expectations and core values: *Accountability, Compassion, Integrity and Excellence.* The District offers competitive benefits including a Cafeteria Plan for medical, dental, vision, Flex Spend accounts, CalPERS pension and Other Post-Employment Benefits (OPEB), plus educational and Dependent Care assistance.

To allow management and staff to measure, evaluate and plan the wellness of the workforce, the District applies for several Best Places to Work awards each year. In 2018, the District has been recognized and achieved 5 best places to work awards:

- Psychologically Healthy Workplace
- Best Places to Work in Healthcare
- Best Places to Work in Los Angeles
- Outside’s Best Places to Work
- Workplace Health Achievement Index

Conclusion

The Beach Cities Health District FY18-19 recommended budget projects the following overall revenues and expenses:

- Revenues \$14.3 million; up 7% vs. FY17-18 Budget
- Operating Expenditures \$13.5 million; up 5% vs. FY17-18 Budget
- Operating Income \$805,000 (FY17-18 budget \$501,000)
- Capital Expenditures \$573,000 (FY17-18 budget \$1,078,000)
- Healthy Living Campus \$0 (FY17-18 Budget \$1.9 million)

In FY2018-19, the District is continuing to innovate and enhance the many successful programs and embark on new and important initiatives.

FY18-19 Budget: Programming Highlights

BCHD Department	Strategic and Health Priority Programs
Youth Services	Student Mental Health
Youth Services	Parent Engagement
Life Spans	Healthy Minds Initiative – <i>Continued</i> Senior Health Fund & 0.50 FTE Inc.
Blue Zones Project	Tri-city Organizational Partnership Summit (To drive enhanced data collection.)
Work Well	Employee Wellness – Pilot City of RB
Health & Fitness	Medical Facility Accreditation - <i>Continued</i>
Infrastructure Automation	Health Promotions Outreach Portal

The Board and staff are very proud to serve the Cities of Hermosa, Manhattan and Redondo Beach, and believe our FY18-19 budget will continue preserving and enhancing the value of each property tax dollar spent and our vision of a “Healthy Beach Community” as illustrated below.

Creating a Healthy Beach Community



For every **\$1** in property taxes, BCHD provides **\$3.59** of services and investments back to the Beach Cities community.

For every **\$1** in property taxes, BCHD receives **\$0.0088**, less than a Penny.

For example: For a household that has a \$1.2 million home and pays \$12,000 in Property Taxes, \$105.60 goes to BCHD annually.

We believe this exemplifies the excellent value our residents, taxpayers and voters receive from Beach Cities Health District on their investment in health paid through their property tax bill.

Live well, health matters.

Tom Bakaly
CEO
Beach Cities Health District

Monica Suua
CFO
Beach Cities Health District

BCHD FY2018-19 Budget

Budget Adoption Resolution



Live Well. Health Matters.

RESOLUTION NO. 545

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE BEACH CITIES HEALTH DISTRICT
ADOPTING THE FINAL OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR 2018 - 2019**

WHEREAS, a preliminary budget for Fiscal Year 2018-19, July 1, 2018 to June 30, 2019, has been prepared by the Chief Executive Officer and staff; and

WHEREAS, said budget incorporates expenditures for operating purposes, capital outlay and capital improvement projects; and

WHEREAS the Board of Directors of the Beach Cities Health District has examined the preliminary budget for Fiscal Year 2018-19.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF BEACH CITIES HEALTH DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

1. That the budget document which is on file with the Secretary to the Board, a summary of which is attached hereto as "Exhibit A," be and is adopted as the operating and capital budget for the District for FY 2018-19.

2. That the amounts designated in the final FY 2018-19 operating and capital budget are hereby appropriated and may be expended by the departments or funds for which they are designated, and such appropriation shall not be increased except as provided herein. Capital budget appropriation is authorized to completion of project, not limited to spending within fiscal years.

3. That the following controls are hereby placed on the use and transfer of budgeted funds:

(a) The Chief Executive Officer is responsible for keeping expenditures within budget allocations for positions, salaries, operational expenses and capital acquisitions and may adopt budget policies as necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or Chief Executive Officer as described herein.

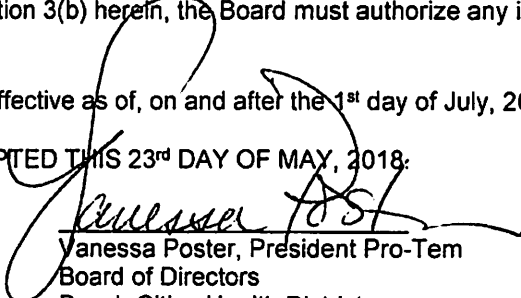
(b) The Chief Executive Officer may exercise discretion in administration of the budget to respond to changed circumstances, provided that any single increase in the overall budget in excess of \$10,000 shall require approval by the Board.

(c) The Chief Executive Officer may authorize transfers between lines and/or within funds or departments, within the limits imposed by the available funds in the operating and capital budget.

(d) Except as provided by Section 3(b) herein, the Board must authorize any increase in the overall operating budget and capital budget.

4. That this resolution shall become effective as of, on and after the 1st day of July, 2018.

PASSED, APPROVED, AND ADOPTED THIS 23rd DAY OF MAY, 2018:


Vanessa Poster, President Pro-Tem
Board of Directors
Beach Cities Health District

ATTEST:



Michelle Bholat, M.D., Board Member
Board of Directors
Beach Cities Health District

EXHIBIT A

Beach Cities Health District District Total Rollup Budget 2018-19

	Budget FY18-19	Budget FY17-18	\$ Variance	%
Property Tax Revenue	3,760,620	3,378,704	381,916	11%
Lease Revenue	3,712,742	3,620,507	92,235	3%
BOE Allocations	750,429	711,385	39,044	5%
Interest Revenue	1,000,840	975,812	25,028	3%
Limited Partnership Revenue	2,161,680	1,861,600	300,080	16%
User Fees Revenue	2,880,985	2,762,203	118,782	4%
Other Revenue	52,315	17,000	35,315	208%
TOTAL REVENUE	14,319,611	13,327,211	992,400	7%
Payroll	6,400,076	5,980,373	(419,703)	-7%
Program Costs	258,112	256,185	(1,927)	-1%
Human Resources Related	301,043	321,051	20,008	6%
Information Systems	194,433	171,818	(22,615)	-13%
Community Relations	587,045	575,147	(11,898)	-2%
Facilities Expenses	1,518,659	1,571,352	52,693	3%
Professional Services	1,753,277	1,569,700	(183,577)	-12%
Interest and Other	1,007,122	996,985	(10,137)	-1%
Funds & Grants	1,494,558	1,383,398	(111,160)	-8%
TOTAL OPERATING EXPENSES	13,514,325	12,826,009	(688,316)	-5%
NET INCOME (LOSS)	805,286	501,202	304,084	61%
New - Capital Expenditures	572,804	2,939,038	2,366,234	81%
Carry-Over - Capital Expenditures	3,588,000	2,265,968	(1,322,032)	-58%
TOTAL CAPITAL BUDGET	4,160,804	5,205,006	1,044,202	20%

BCHD FY2018-19 Budget

Health Priorities

2016-2019: Health Priorities

YOUTH	ADULTS	ADULTS 65+
Nutrition and Exercise	Nutrition and Exercise	Nutrition and Exercise
Mindfulness, Social Emotional Learning and Stress Reduction	Mindfulness, Social Emotional Learning and Stress Reduction	Mindfulness, Social Emotional Learning and Stress Reduction
Substance Use Prevention	Substance Abuse Prevention	Substance Abuse Prevention
Support Evidence-Based Tobacco Control Policies	Support Evidence-Based Tobacco Control Policies	Support Evidence-Based Tobacco Control Policies
Bullying Prevention	End of Life Planning	Dementia

BCHD FY2018-19 Budget

District Programs by Health Priority

Nutrition & Exercise

Youth

Programs & Services

- AdventurePlex
- 8-Minute Morning Exercise
- Classroom Activity Breaks
- LiveWell Kids Garden & Nutrition
- LiveWell Tots Nutrition
- Walking Wednesdays/School Bus

Support

- Alliance for a Healthier Generation
- School Wellness Councils

Grants

- Bike Safety Education
- School Gardens (HB)

Volunteer Programs

- AdventurePlex
- Garden Angels
- Nutrition Docents

Adults

Programs & Services

- Blue Zones Project
 - Build Environment Policy
 - Restaurants
 - Walking Moai Groups
- Center for Health & Fitness
 - **Certified Medical Fitness Facility**
- Free Fitness Series (Yoga/Zumba)
- Free Fitness Weekends
- Streets for All
- **Worksite Wellness**

Adults 65+

Programs & Services

- Community Fitness Classes
- Nutrition Classes
- Center for Health & Fitness
 - Silver Sneakers/Silver & Fit

Grants

- Perry Park Senior Nutrition Program
- Salvation Army Meals on Wheels
- Saint Andrew's Homeless Meals Program

Volunteer Programs

- Errand Volunteer
- MoveWell

- **New or Enhanced Program**



Mindfulness, Social Emotional Learning & Stress Reduction / Bullying Prevention

Youth

Programs & Services

- High School Purpose Series
- Middle School Purpose
- MindUp & MindUp Day

Support

- Social-Emotional Committees at Schools
- School Wellness Councils
- Tri-District Working Group

Grants

- Healthy Schools Grant
 - Second Step
 - WEB (Where Everybody Belongs)

Adults

Programs & Services

- Blue Zones Project
 - Purpose Moai
 - Purpose Workshops
- Mindfulness Workshops
- Mindfulness Drop-In

Grants

- RBPD Domestic Violence Program

Volunteer Programs

- Power 9 Committee
- Purpose Connectors
- Corporate Volunteer Projects

Adults 65+

Programs & Services

- Mindfulness & Meditation Classes

Grants

- Cancer Support Community
- Gathering Place

Volunteer Programs

- Conversation Companions
- Holiday Gift Bag
- Support Line

- New or Enhanced Program

Substance Use/Abuse Prevention Tobacco Control Policies

Youth

Programs & Services

- Parent Education Classes
- Parent Advisory Group
- Youth Advisory Council

Grants

- South Bay Families Connected
 - Speakers Series
 - Parent Chat
- Project Alert

Adults

Support

- Tobacco Control Policy

Adults 65+

Programs & Services

- Medication Management

- New or Enhanced Program



Dementia & End of Life Planning

Adults

Programs & Services

- End of Life Planning Education

Adults 65+

Programs & Services

- Ask a Care Manager
- Adaptive Mobility Group
- Powerful Tolls for Caregivers
- **Healthy Minds Initiative**
- Memory Club

Contracted Services

- **In Home Support Services**

Grants

- South Bay Adult Care Center

Volunteer Programs

- Brain Buddies

- **New or Enhanced Program**



District Health / Health Priority Support

Supports All Lifespans

Programs & Services

- Covered CA
- **Health Promotion**
- **Healthy Living Campus**
- Resources and Referrals
- State of Health

Support

- City Policy
- Sacramento/ACHD

Grants

- City Fire Departments
- Micro-Enrichment Grants

Volunteer Programs

- Event Ambassadors
- Campus Greeters
- Front Desk

Employee Wellness

- Staff Training & Development
- Workforce Planning

District Health

- **Automation & Efficiency**
- **Long-term Financial Plan**

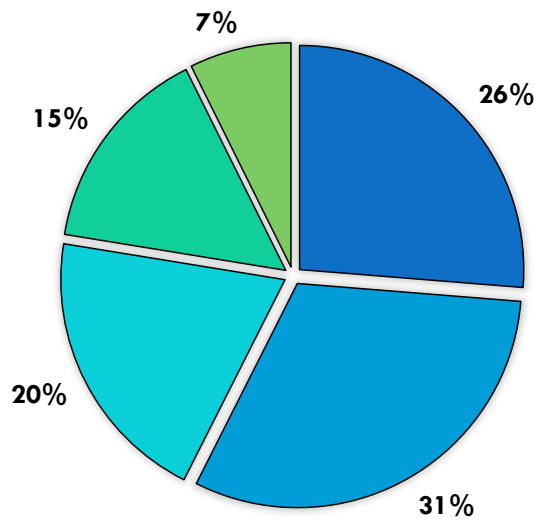
- **New or Enhanced Program**






BCHD FY2018-19 Budget

Summary Financial Charts & Trends

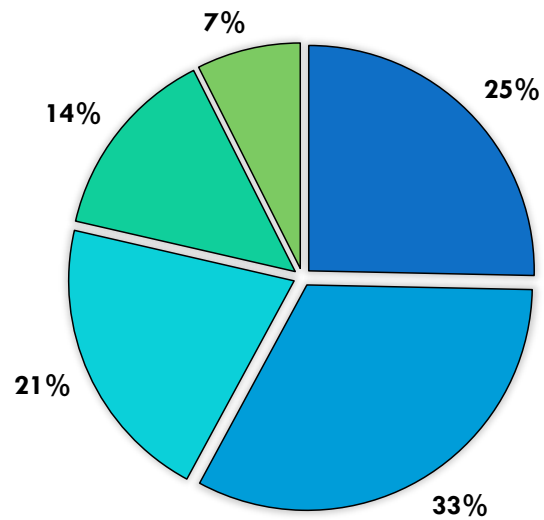
REVENUES






2018 - 19



Property Tax	3,760,000	26%	
Leases	4,460,000	31%	
User Fees	2,880,000	20%	
Partnership	2,160,000	15%	
Interest and Other	1,050,000	7%	
Total Revenue	\$ 14,310,000	100%	

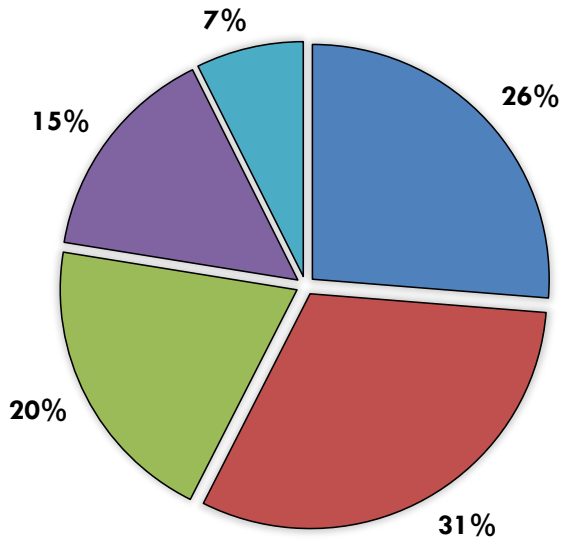
2017 - 18



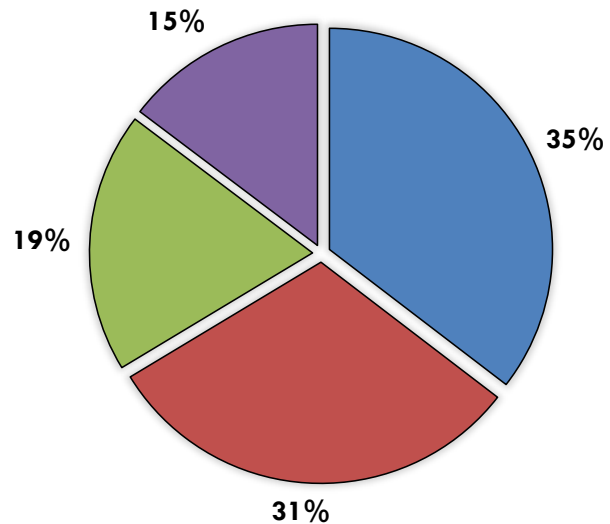
Property Tax	3,379,000	25%	
Leases	4,344,000	33%	
User Fees	2,762,000	21%	
Partnership	1,862,000	14%	
Interest and Other	993,000	7%	
Total Revenue	\$ 13,340,000	100%	






2018 - 19





REVENUES

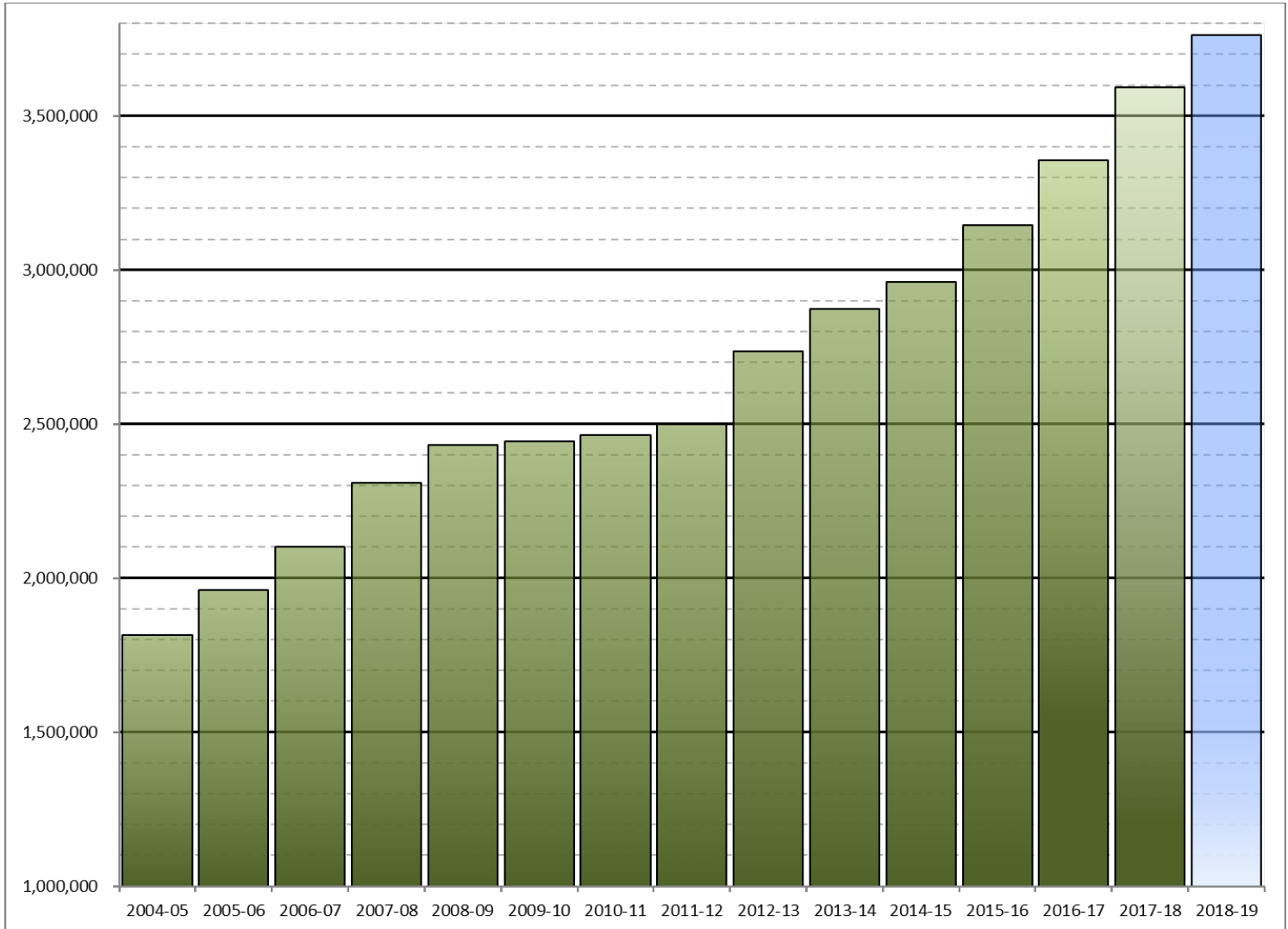


EXPENSES



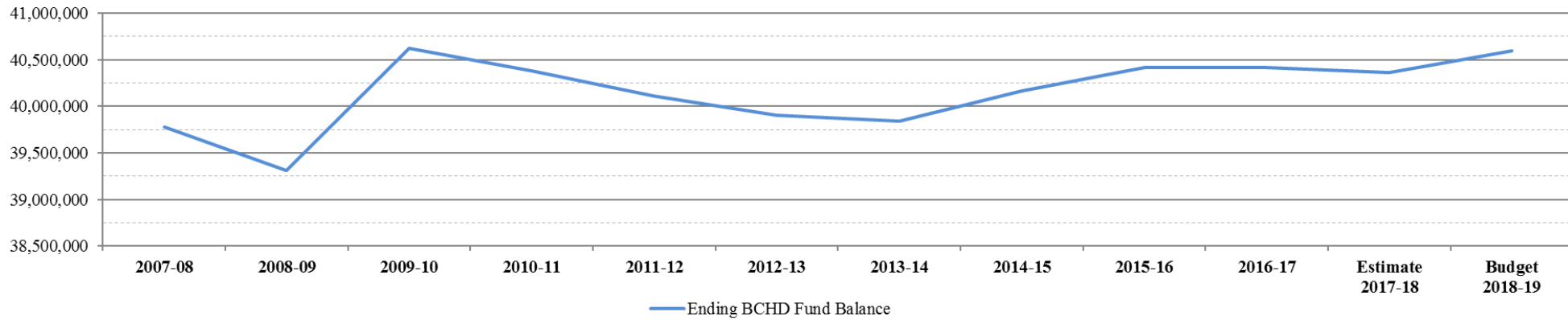
Property Tax	3,760,000	26%	
Leases	4,460,000	31%	
User Fees	2,880,000	20%	
Partnership	2,160,000	15%	
Other (Interest, Grants, etc)	1,050,000	7%	
Total Revenue	\$ 14,310,000	100%	

Life Spans Services (CCS, YS, BZP)	4,790,000	35%	
Health and Fitness (CHF & APLEX)	4,170,000	31%	
Property Operations	2,570,000	19%	
Support Services (G&A)	1,980,000	15%	
Total Expenses	\$ 13,510,000	100%	

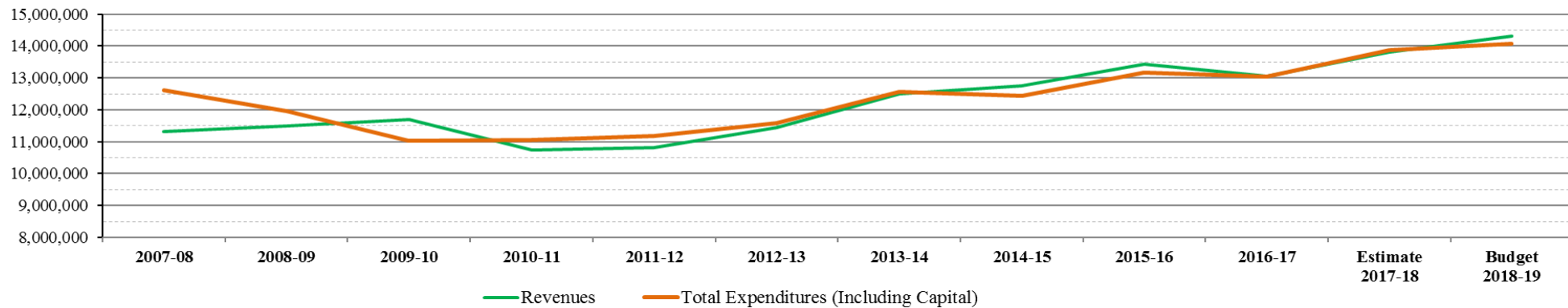


			\$	\$ incr	% incr
2004-05	Actual		1,815,000		
2005-06	Actual		1,962,000	147,000	8.1%
2006-07	Actual		2,101,000	139,000	7.1%
2007-08	Actual		2,310,000	209,000	9.9%
2008-09	Actual		2,431,000	121,000	5.2%
2009-10	Actual		2,442,000	11,000	0.5%
2010-11	Actual		2,465,000	23,000	0.9%
2011-12	Actual		2,499,000	34,000	1.4%
2012-13	Actual		2,735,000	236,000	9.4%
2013-14	Actual		2,874,000	139,000	5.1%
2014-15	Actual		2,960,000	86,000	3.0%
2015-16	Actual		3,146,000	186,000	6.3%
2016-17	Actual		3,355,000	209,000	6.6%
2017-18	Actual		3,592,000	237,000	7.1%
2018-19	Budget		3,761,000	169,000	4.7%

Total BCHD Fund Balance - 12 Year Trend



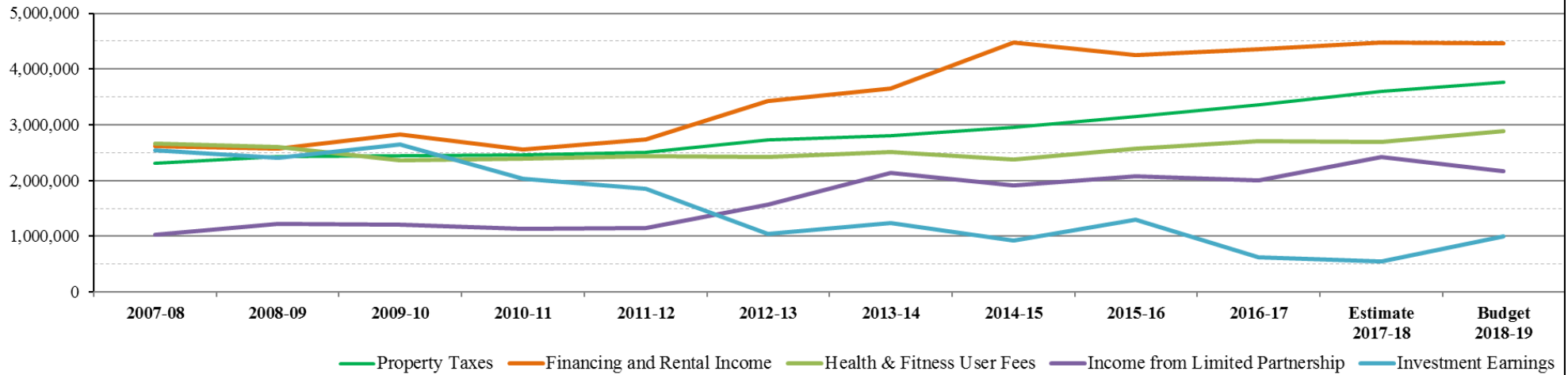
Total BCHD Revenues and Expenses - 12 Year Trend



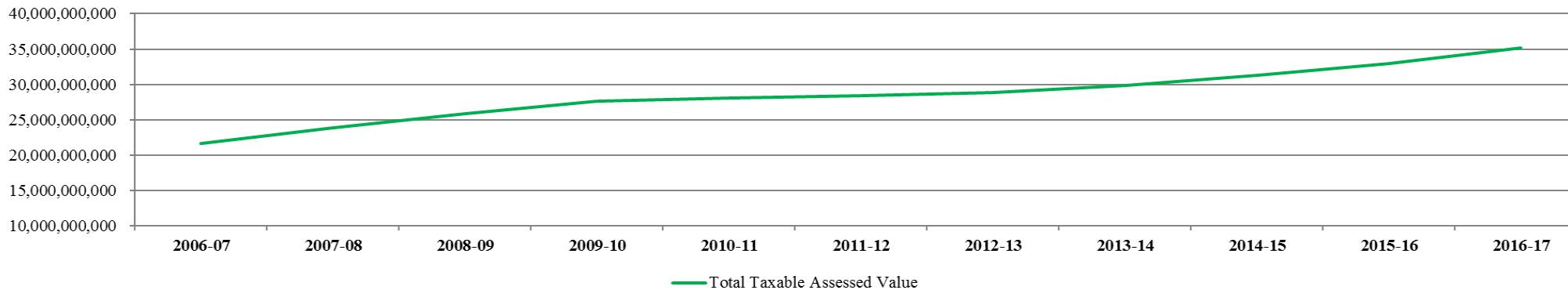
For the past (last) 10 years The District's financial trends have been clearly affected by the global economy, the 2008 financial market crash followed by increased unemployment and sluggish economy. While the District had well diversified revenue sources, adjusting expenses to the declining economic times took a few years from 2008 to 2010 until the Fund Balance recovered. From 2010 to 2014 there was a slight decline in Fund Balance due to expenditures continuing to slightly exceed revenues. Revenues were recovering in these years, but expenditures were increasing at the same rate due to increased facility operating costs and increased capital investments required off the aging building.

In the past few years, Fund Balance has leveled out, and the District has been able to cover operating and capital investment expenditures with the current revenue levels. Revenues have recovered and trending upwards, and with conservative expenditure increases the District is looking (and has an opportunity) to set funds aside for future capital infrastructure investments.

Total BCHD Revenues - 12 Year Trend



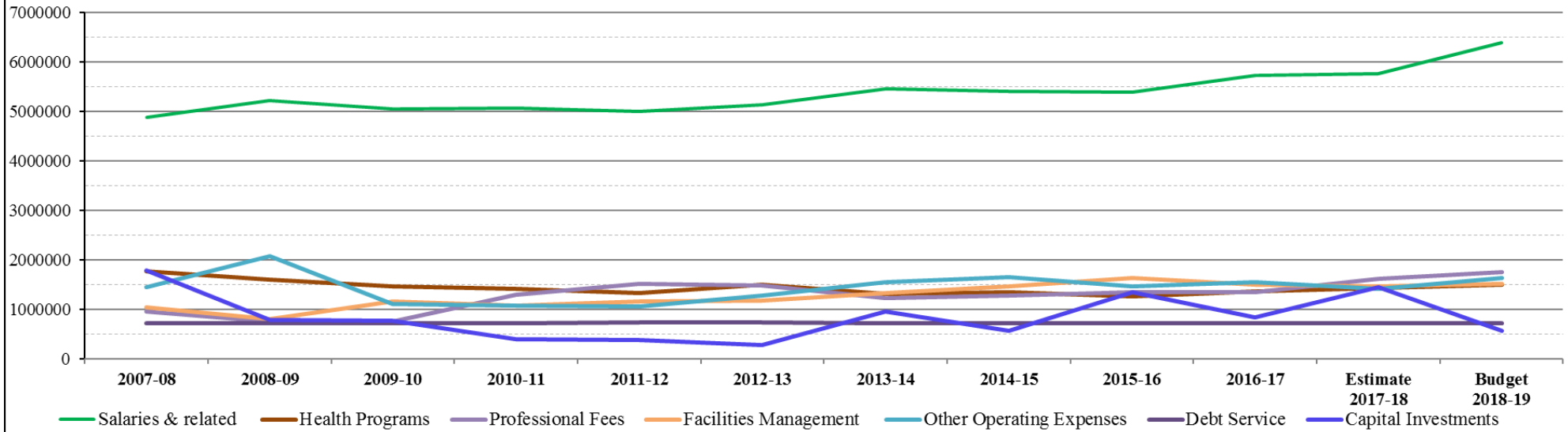
The Beach Cities Assessed Property Tax Value - 10 Year Trend



As illustrated by the revenue graph above, the District currently has a well-diversified revenue portfolio. Since the recession, each revenue stream has behaved slightly different. Property taxes are mirrored by the District's residents assessed property values (see graph above). The Beach Cities property values were resilient compared to other parts of the state and nation, and never decreased but has kept growing steadily. Right after the recession and since 2012-13 property taxes have been increasing an average 5% each year.

In 2012, the District gained its full benefit from its 80% joint venture by paying off the Partnership debt resulting in the steady revenue increase in Joint Venture income, which in recent years has leveled out. Financing and Rental income also saw an increase between 2012 and 2014 due to additional tenants joining the District. User Fees were slightly affected by the recession but have recovered and are keeping steady as the District team keeps up Health and Fitness programs and invents new programs that are relevant and needed by the District's residents, like Toddler Town.

BCHD Operating Expenses - 12 Year Trend



The Beach Cities % Unemployment and \$ Income Trend

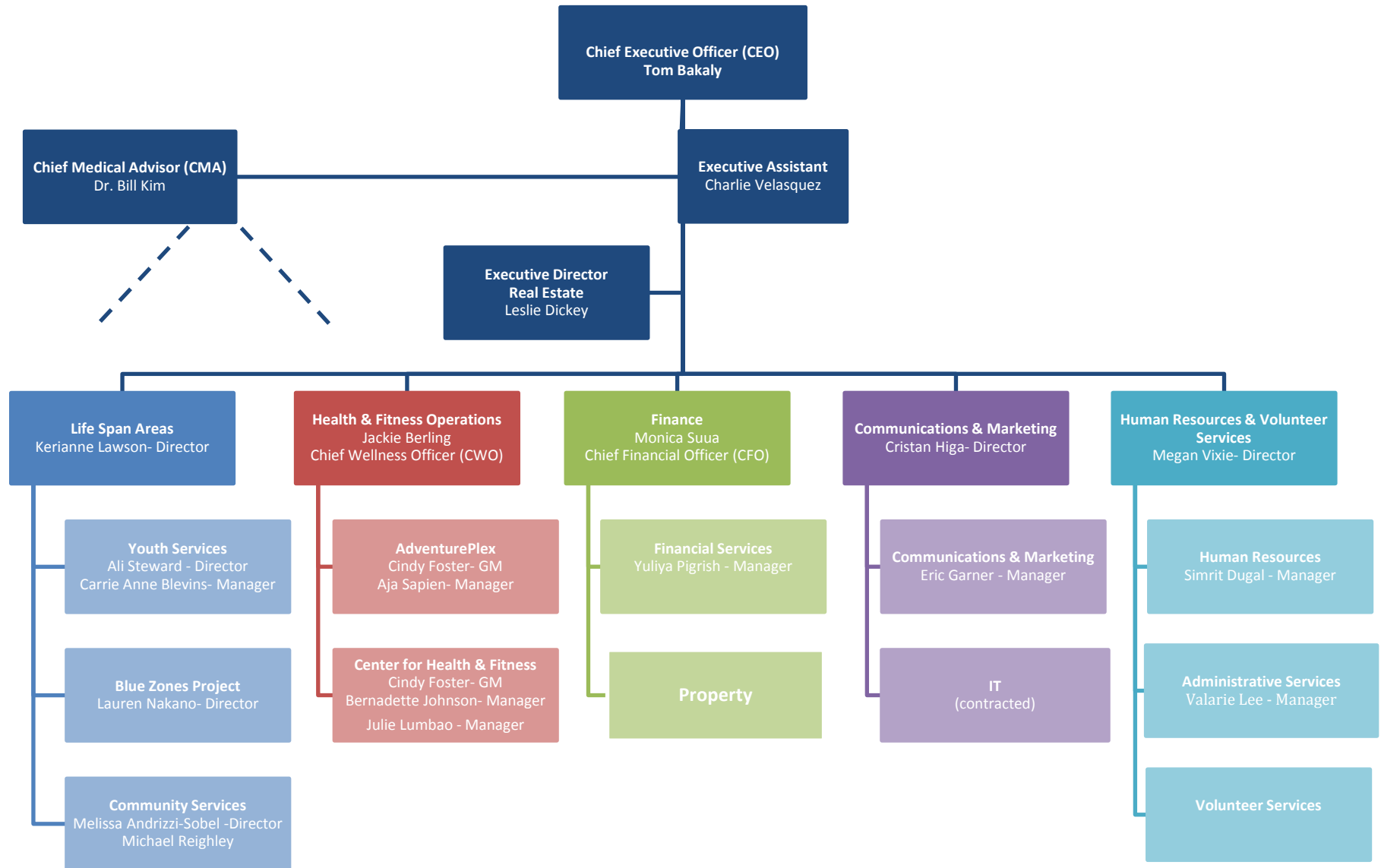


As noted on the previous Fund Balance trend analysis page, the District's financial trends can be closely traced to the overall state and national trends as well as the Cities it serves financial indicators shown above; percent unemployment and income trends. When unemployment increased after the financial crash in 2008, the resident's income started falling, the District had to cut expenses and hold back on staffing and pay-rates that mirrors this trend. 2009 to 2013-14 the District kept expenses tight and payroll stayed level. In 2013-14, when revenues had recovered, the District was able to expand programs and staffing required when working towards reducing obesity and smoking rates in the schools, at the same time as earning the Blue Zones designation, which was achieved in 2016. In the past two years, the District has been able to enhance current programs, initiate several new important programs, like the Youth Mental Health and Parent Engagement programs, and also invest in automation and capital infrastructure.

BCHD FY2018-19 Budget

Organization Chart and Personnel

DISTRICT OVERALL



Beach Cities Health District
FY18-19 Payroll Wage Budget
Department Expense & Average FTEs

	Salaries FY19	FTE FY19	Budget FY18	Budget FY17	Budget FY16	Budget FY15	Budget FY14	<i>Cost Allocations and added Recourses</i>
Support Services								
Executive/Admin/Work Well	\$476,828	4.45	4.18	3.60	3.95	2.17	2.00	6% Work Well recourses added due to expansion of services
Real Estate - Management	81,110	0.55	0.45	1.10	1.90			22% Allocating existing recourses to manage needs of Real Estate operations.
Finance	414,134	5.05	4.68	4.50	4.50	7.50	7.43	8% Replaced retired staff with a finance manager
IT	56,181	0.70	0.20	0.20				250% Allocating existing recourses to management of IT operations.
HR	195,402	2.70	2.50	1.50	3.00	3.00	5.00	8% Temporary recourses added.
Volunteer Department	161,190	2.50	2.69	2.50				-7% Allocation of partial FTE to support Work Well department
Health Promotion	401,614	6.09	6.28	5.63	5.50	5.00	3.00	-3% Allocation of partial FTE to support IT operations.
\$ 1,786,459	22.04	20.99	19.03	18.85	17.67	17.43		
Lifespan Services								
Lifespan Admin	\$177,420	2.00	2.00	3.00	2.00	0.89	0.75	0%
Youth Services	357,679	5.60	4.80	4.75	5.13	4.58	8.14	17% Garden Coordinator moved to full-time, and additional temporary recources.
Blue Zones Project	305,889	4.60	4.00	4.00	5.00	5.00	6.00	15% Temporary recourses added.
Community Services	635,102	10.35	9.85	10.17	11.50	12.25	10.33	5% Part-time Care Manager added to support increased volume
\$ 1,476,090	22.55	20.65	21.92	23.63	22.72	25.22		
District Services Total	\$3,262,549	44.59	41.64	40.95	42.48	40.39	42.65	
Real Estate - Capital	191,836	1.00	1.50	0.80				-33% Reduction from full-time to part-time needs.
Fitness Centers								
AdventurePlex	\$745,097	20.96	21.20	23.48	19.66	20.10	21.89	-1% Less program staff needed than budgeted prior year.
Center for Health & Fitness	\$996,437	17.34	16.80	17.88	16.67	19.44	16.12	3% Additonal part-time recourse for the Front Desk
\$ 1,741,534	38.30	38.00	41.36	36.33	39.54	38.01		
District Total	\$5,195,919	83.89	81.14	83.10	78.80	79.93	80.66	

Beach Cities Health District

Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
Executive Admin														
170 Chief Executive Officer -	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
170 Executive Assistant to CEO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
170 Assistant to CEO-Special Projects - 2hr / wk	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	24.60	2.05
Work Well														
140 Chief Wellness Officer	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
140 Personal Trainer - City of RB	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.85	0.15
140 Purpose & Engagement Coordinator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	10.85	0.90
Real Estate														
170 Executive Real Estate - CAPITAL	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
170 Communications Manager	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
710 Executive Real Estate - Off Campus	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
710 Administrative Services Manager	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
730 Executive Real Estate - 514 Prospect	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
730 Accounting Manager	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	4.20	0.35
Finance														
120 Payroll/Payables Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Accounting Manager	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
120 Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Data & Operations Specialist	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
120 Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Finance Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	60.60	5.05
Human Resources														
110 Director of Human Resources	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
110 Talent Management Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
110 HR Assistant/ Associate (promotion for 1/1/19)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
110 Administrative Services Manager	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
110 HR Assistant (temp) - No ben??	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	2.04	0.17
110 HR Intern (temp) - No ben	-	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	1.50	0.13
	2.57	2.57	2.57	2.57	2.57	2.57	2.82	2.82	2.82	2.82	2.82	2.82	32.34	2.70
Volunteer Services														
150 Talent Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00

Beach Cities Health District

Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
150 Talent Management Coordinator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
150 Director of Human Resources	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
150 HR Assistant/ Associate (promotion for 1/1/19)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	30.00	2.50
Administration														
125 Administrative Services Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
125 Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	18.00	1.50
IT														
130 Director of Communications	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
130 Data & Business Ops Analyst	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	8.40	0.70
Health Promotion (Communications/WorkWell)														
160 Events & Communications Associate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
160 Director of Communications	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
160 Sr. Graphic Designer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
160 Communications Manager	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
160 Sr. Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
160 Admin.Asst.II-Health Promotion/Communication	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	8.70	0.73
160 Admin.Asst.II-Health Promotion/Communication	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	7.80	0.65
160 MSR - CHF & APLEX	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.56	0.13
160 Instructor - No Increase	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
	6.09	6.09	6.09	6.09	6.09	6.09	6.09	6.09	6.09	6.09	6.09	6.09	73.02	6.09
Lifespan Services - Admin														
405 Director of Life Span Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
405 Project Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00	2.00
Lifespans- Youth Services														
410 Director, Youth Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 LiveWell Programs Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 School Health Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 Social Emotional Health Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 Garden Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 Youth Services Intern - No Benefits	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	67.20	5.60
Lifespans- Blue Zones Project														
800 Director, Blue Zones Project	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
800 Grocery & Restaurant Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00

Beach Cities Health District

Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
800 Community Health Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
800 Community Policy Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
800 BZP Intern - No benefits	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	55.20	4.60

Lifespans- Community Services

200 Administrative Assistant II	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	7.56	0.63
200 Care Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager I	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
200 Care Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager II	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
200 Director, Community Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
200 Instructor	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.44	0.12
200 Instructor	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
200 Instructor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 Intake Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Intake Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Community Programs Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	10.35	124.20	10.35

Fitness Centers - Admin

605 Chief Wellness Officer	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
605 MFA Administration	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.69	0.06
605 MFA Trainer Consultations (6 trainers 2 hrs/qtr)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.28	0.02
605 Data & Operations Specialist	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	12.97	1.08

Fitness Centers - Center for Health & Fitness

611 Clubhouse Staff	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	3.30	0.28
611 Clubhouse Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
611 Clubhouse Staff	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	3.30	0.28
611 Clubhouse Staff	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	3.30	0.28
611 General Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
611 Instructor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.01
611 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
611 Instructor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.01
611 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.72	0.06
611 Instructor	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	2.16	0.18
611 Instructor	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	1.68	0.14
611 Instructor	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	3.36	0.28
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
611 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02

Beach Cities Health District
Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
611 Instructor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
611 Instructor	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.48	0.04
611 Instructor	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.42	0.04
611 Instructor	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	1.92	0.16
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
611 Instructor	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	2.52	0.21
611 Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
611 Instructor	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.56	0.13
611 Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.90	0.08
611 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
611 Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
611 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
611 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.72	0.06
611 Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
611 Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
611 Instructor	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	2.04	0.17
611 Instructor	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.01
611 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.36	0.03
611 Instructor	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
611 Member Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
611 Member Services Lead- CHF	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
611 Member Services Representative- CHF	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
611 Member Services Representative- CHF	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	7.56	0.63
611 Member Services Representative- CHF	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
611 Member Services Representative- CHF	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	1.92	0.16
611 Member Services Representative- CHF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
611 Member Services Representative- CHF	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
611 Member Services Representative- CHF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
611 Member Services Representative- CHF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
611 CHF Programs Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
612 Medical Exercise Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Medical Exercise Training	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.30	0.03
612 Medical Exercise Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Medical Exercise Training	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	0.30	0.04
612 Medical Exercise Training	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.30	0.03
612 Medical Exercise Training	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	-	0.05	0.30	0.03
612 Medical Exercise Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Medical Exercise Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13

Beach Cities Health District

Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13
612 Personal Trainer ML1- Floor Time	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.50	0.13
612 Personal Trainer ML2- Floor Time	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
612 Personal Trainer ML2- Floor Time	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.96	0.08
612 Personal Trainer ML2- Floor Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Personal Trainer-ML 1 Training	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	4.50	0.38
612 Personal Trainer--ML1 Training	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	6.30	0.53
612 Personal Trainer--ML1 Training	0.38	0.42	0.38	0.42	0.38	0.42	0.38	0.42	0.38	0.42	0.38	0.42	4.77	0.40
612 Personal Trainer--ML1 Training	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	7.80	0.65
612 Personal Trainer--ML1 Training	0.73	0.78	0.73	0.78	0.73	0.78	0.73	0.78	0.73	0.78	0.73	0.78	9.00	0.75
612 Personal Trainer--ML1 Training	0.20	0.15	0.20	0.15	0.20	0.15	0.20	0.15	0.20	0.15	0.20	0.15	2.10	0.18
612 Personal Trainer--ML2 Training	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	7.50	0.63
612 Personal Trainer--ML2 Training	0.80	0.75	0.80	0.75	0.80	0.75	0.80	0.75	0.80	0.75	0.80	0.75	9.30	0.78
612 Personal Trainer--ML2 Training													-	
612 Small Group Training	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	3.84	0.32
612 Small Group Training	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	2.04	0.17
612 Small Group Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
612 Small Group Training	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	3.24	0.27
612 Small Group Training	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
612 Small Group Training	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
612 Small Group Training	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
612 Small Group Training	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	1.92	0.16
612 Small Group Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
613 Instructor	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.56	0.13
613 Instructor	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
613 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.72	0.06
613 Instructor	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.60	0.30
613 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
613 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.66	0.06
613 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
613 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
613 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
613 Instructor	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.32	0.11
614 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
614 Instructor	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	2.28	0.19
614 Instructor	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
614 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.66	0.06
614 Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
614 Instructor	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.72	0.06
614 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02
614 Instructor	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	1.08	0.09
614 Instructor													-	-
614 Instructor	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.24	0.02

Budget 18-19 - Personnel - FTE summary

[illegible]

Fitness Centers - AdventurePlex

[illegible]

Beach Cities Health District

Budget 18-19 - Personnel - FTE summary

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total	Avg.
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
633 Adventure Staff (Events)	0.10	0.09	0.09	0.08	0.10	0.11	0.09	0.10	0.10	0.09	0.09	0.10	1.14	0.10
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
632 Adventure Staff (Outdoors)	0.22	0.23	0.10	0.10	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.11	1.51	0.13
633 AdventurePlex Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
634 AdventurePlex Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
631 AdventurePlex Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
632 AdventurePlex Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
631 AdventurePlex Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
633 AdventurePlex Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
634 Assistant Camp Director	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	3.00	0.25
634 Assistant Camp Director	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	3.00	0.25
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	0.03	0.36	0.03	0.88	3.77	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	0.03	0.36	0.03	0.88	3.77	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	-	0.36	0.03	0.88	3.74	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	3.71	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	3.71	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	3.71	0.31
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	-	-	0.36	-	0.88	3.54	0.29
634 Camp Staff	0.88	0.88	0.08	-	0.16	0.16	0.15	-	-	0.36	-	0.88	3.54	0.29
634 Camp Staff	0.88	0.88	-	-	0.16	0.16	0.15	-	-	0.36	-	0.88	3.46	0.29
634 Camp Staff	0.88	0.88	-	-	0.16	0.16	0.15	-	-	0.36	-	0.88	3.46	0.29
634 Camp Staff	0.88	0.88	-	-	0.16	0.16	0.15	-	-	-	-	0.88	3.10	0.26
634 Camp Staff	0.88	0.88	-	-	0.16	0.16	0.15	-	-	-	-	0.88	3.10	0.26
634 Camp Staff	0.88	0.88	-	-	0.16	0.16	0.15	-	-	-	-	0.88	3.10	0.26
634 Camp Staff	0.88	0.88	-	-	-	-	-	-	-	-	-	0.88	2.63	0.24
634 Camp Staff	0.88	0.88	-	-	-	-	-	-	-	-	-	0.88	2.63	0.24
633 Events Specialist	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
633 Events Specialist	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75

Beach Cities Health District
Budget 18-19 - Personnel - FTE summary

[illegible]

BCHD

FY2018-19 Budget

Community Services Funded by the District

Beach Cities Health District

Community Services - Funded by the District

Budget FY 2018-19

Account	Description	FY 18-19 BUDGET	FY 17-18 BUDGET	FY 16-17 BUDGET	FY 15-16 BUDGET	FY 14-15 BUDGET	FY 13-14 BUDGET	FY 12-13 BUDGET
Contract Services - Senior								
1-200-200-5930-07	City of RB Senior/Adult Disabled Health Fair	-	-	4,483	4,483	4,483	4,483	4,483
1-400-405-5930-24	South Bay Adult Care Center	9,324	9,324	9,324	9,324	9,324	9,324	9,324
1-200-200-5930-29	The Center for the Partially Sighted	-	-	4,372	4,373	4,373	4,373	4,373
1-400-405-5930-31	The Salvation Army Meals on Wheels	58,032	58,032	58,032	58,045	58,045	58,045	58,045
1-400-405-5930-33	YMCA - Senior Nutrition	25,000	25,000	25,000	25,000	20,000	20,000	17,520
1-200-200-5930-34	RB Sr. Aid Program	-	-	-	4,872	4,410	4,124	5,952
Senior Subtotal		92,356	92,356	101,211	106,097	100,635	100,349	99,697
Contract Services - Youth								
1-400-405-5930-10	HBCSD - Healthy Schools	94,091	94,091	94,091	101,000	110,000	109,134	26,442
1-400-405-5930-11	HBCSD - School Based	6,000	6,000	6,000	6,000	6,000		30,360
1-400-405-5930-15	MBUSD - Healthy Schools	189,520	189,520	189,520	196,429	275,000	273,912	95,376
1-400-405-5930-16	MBUSD - School Based	21,000	21,000	21,000	21,000	21,000		83,184
1-400-405-5930-20	RBUSD - Healthy Schools	361,091	361,091	361,091	368,000	368,000	242,895	127,398
1-400-405-5930-21	RBUSD - School Based	36,000	36,000	36,000	36,000	36,000		115,452
1-400-405-5930-22	RBUSD - SARB 16	14,892	14,892	14,892	14,892	14,892	14,892	14,892
Youth Subtotal		722,594	722,594	722,594	743,321	830,892	640,833	493,104
Contract Services - Sr/CHC								
1-400-405-5930-39	South Bay Families Connected	40,000	40,000	30,000	-	-	-	-
1-400-405-5930-02	City of HB Paramedic services	-	21,840	21,840	21,840	21,840	21,840	21,840
1-400-405-5930-03	City of MB Paramedic services	29,364	29,364	29,364	29,364	29,364	29,364	29,364
1-400-405-5930-04	City of RB Paramedic services	48,000	48,000	48,000	48,000	48,000	48,000	48,000
1-400-405-5930-08	City of RB Police Dept.DV Program	39,816	39,816	39,816	17,100	17,100	17,100	13,272
1-200-200-5930-05	SB Youth Project Touch	-	-	-	-	-	32,991	32,991
1-400-405-5930-28	St. Andrew's ChurchHomeless/Needy	2,616	2,616	2,618	2,616	2,616	2,616	2,119
1-400-405-5930-30	Hospice Fndation/ The Gathering Place	40,800	40,800	40,800	40,800	40,800	40,800	33,062
1-400-405-5930-32	Wellness Community/Cancer Support	45,408	45,408	45,396	45,402	45,402	45,402	45,402
Health Connection Subtotal		246,004	267,844	257,834	205,122	205,122	238,113	226,050
Micro-Enrichment Grants - CEO Approved								
1-100-170-5930-00	MicroGrant	45,000	45,000	45,000	45,000	45,000	45,000	40,000
CEO Approved Subtotal		45,000	45,000	45,000	45,000	45,000	45,000	40,000
Grants total		1,105,954	1,127,794	1,126,639	1,099,540	1,181,649	1,024,295	858,851
Case Managed Services - Senior								
1-200-200-5935-00	Senior Health Fund	370,000	237,000	222,000	218,400	203,300	190,000	170,000
		370,000	237,000	222,000	218,400	203,300	190,000	170,000
Case Managed Services - Sr/CHC								
1-200-200-5936-50	Adult Medical	6,204	6,204	6,204	26,200	26,200	65,200	90,200
1-200-200-5936-65	Adult Individual	-	-	-	-	16,000	40,000	68,402
1-200-200-5937-50	Child Medical	3,000	3,000	3,000	3,000	3,000	7,500	17,691
1-200-200-5937-65	Child Individual	-	-	-	-	10,000	25,000	51,978
1-200-200-5937-70	Child Dental	2,400	2,400	2,400	2,400	2,400	6,000	18,065
		11,604	11,604	11,604	31,600	57,600	143,700	246,336
Case Management Total		381,604	248,604	233,604	250,000	260,900	333,700	416,336
		1,487,558	1,376,398	1,360,243	1,349,540	1,442,549	1,357,995	1,275,187

BCHD FY2018-19 Budget

District-wide Budget Fund Financials

Beach Cities Health District
Budget 2018-19
Fund Summary

	Budget FY19	Est. Actual FY18	Increase (Decrease)	Actual FY16-17	Actual FY15-16	Actual FY14-15	Actual FY13-14	Actual FY12-13
26% Tax Revenue	3,760,620	3,591,890	168,730	3,355,324	3,145,703	2,960,181	2,806,501	2,734,979
31% Lease Revenue	4,463,171	4,480,197	(17,026)	4,353,249	4,244,939	4,479,867	2,874,045	2,591,094
7% Investment Revenue	1,000,840	555,678	445,162	619,756	1,301,865	917,677	1,235,885	1,037,688
15% Partnership Revenue	2,161,680	2,426,160	(264,480)	2,001,129	2,083,332	1,919,408	2,134,248	1,574,326
20% User Fee Revenue	2,880,985	2,698,819	182,166	2,702,307	2,572,774	2,376,262	2,512,897	2,417,327
0% Other Revenue	52,315	56,900	(4,585)	26,251	75,955	110,180	170,706	239,430
TOTAL REVENUES	14,319,611	13,809,643	509,968	13,058,016	13,424,567	12,763,575	11,734,282	10,594,844
OPERATING EXPENSES			<u>(Inc.) / Dec</u>					
Payroll & Benefits	6,400,076	5,764,453	(635,623)	5,726,966	5,392,860	5,420,574	5,464,969	5,133,437
Health Program Funding & Grants	1,494,558	1,430,246	(64,312)	1,362,201	1,269,787	1,345,957	1,309,116	1,501,649
Professional Services	1,753,277	1,622,021	(131,256)	1,344,893	1,349,459	1,274,264	1,233,726	1,484,011
General & Administrative	258,112	270,194	12,082	211,655	257,071	277,548	402,841	408,424
Facilities	1,518,659	1,472,221	(46,438)	1,502,474	1,664,152	1,457,272	538,505	333,023
Community Relations	587,045	547,850	(39,195)	695,570	538,321	748,104	558,702	321,082
Human Resources	301,042	182,044	(118,998)	235,742	215,835	220,439	149,938	137,974
Info Systems	194,433	146,958	(47,475)	148,804	157,465	118,294	166,911	112,203
Other	287,121	273,329	(13,792)	265,205	267,041	279,482	287,801	293,251
Debt Retirement & Interest	720,002	720,000	(2)	720,000	720,000	720,000	720,000	743,713
TOTAL OPERATING EXPENSES	13,514,325	12,429,316	(1,085,009)	12,213,510	11,831,992	11,861,934	10,832,509	10,468,767
NET INCOME (LOSS) FROM OPERATIONS	805,286	1,380,327	575,041	844,506	1,592,576	901,641	901,773	126,077
Capital Outlays	572,804	1,440,937	868,133	837,317	1,344,677	573,916	964,399	278,386
TOTAL EXPENSES	14,087,129	13,870,253	(726,843)	13,050,827	13,176,669	12,435,850	11,796,908	10,747,153
NET INCOME (LOSS)	232,482	(60,610)	(548,944)	7,189	247,899	327,725	(62,626)	(152,309)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	50,053	-	-	-	-
Transfers Out	-	-	-	(50,053)	-	-	-	-
Restatements	-	-	-	-	-	-	-	(62,637)
FUND BALANCE as of July 1	40,359,017	40,419,628		40,412,439	40,164,540	39,836,815	39,899,441	40,114,387
FUND BALANCE as of June 30	40,591,500	40,359,017		40,419,628	40,412,439	40,164,540	39,836,815	39,899,441

Beach Cities Health District

Budget 2018-19

General Fund

	Budget FY19	Est. Actual FY18	Increase (Decrease)	Actual FY16-17	Actual FY15-16	Actual FY14-15	Actual FY13-14	Actual FY12-13
Tax Revenue	3,760,620	3,591,890	168,730	3,355,324	3,145,703	2,960,181	2,806,501	2,734,979
Lease Revenue	4,463,171	4,480,197	(17,026)	4,353,249	4,244,939	4,479,867	2,874,045	2,591,094
Investment Revenue	1,000,840	555,678	445,162	619,756	1,301,865	917,677	1,235,885	1,022,267
Partnership Revenue	2,161,680	2,426,160	(264,480)	2,001,129	2,083,332	1,919,408	2,134,248	1,574,326
User Fee Revenue	2,880,985	2,698,819	182,166	2,702,307	2,572,774	2,376,262	2,512,897	2,417,327
Other Revenue	52,315	56,900	(4,585)	26,251	75,955	110,180	170,706	239,430
TOTAL REVENUES	14,319,611	13,809,643	509,968	13,058,016	13,424,567	12,763,575	11,734,282	10,579,423
OPERATING EXPENSES			(Inc.) / Dec					
Payroll & Benefits	6,400,076	5,764,453	(635,623)	5,726,966	5,392,860	5,420,574	5,464,969	5,133,437
Health Program Funding & Grants	1,494,558	1,430,246	(64,312)	1,362,201	1,269,787	1,345,957	1,309,116	1,501,649
Professional Services	1,753,277	1,622,021	(131,256)	1,344,893	1,349,459	1,274,264	1,233,726	1,484,011
Program Costs	258,112	270,194	12,082	211,655	257,071	277,548	402,841	408,424
Facilities	1,518,659	1,472,221	(46,438)	1,502,474	1,664,152	1,457,267	538,505	333,013
Community Relations	587,045	547,850	(39,195)	695,570	538,321	748,104	558,702	321,082
Human Resources	301,042	182,044	(118,998)	235,742	215,835	220,439	149,938	137,974
Info Systems	194,433	146,958	(47,475)	148,804	157,465	118,294	166,911	112,203
Other	287,121	273,329	(13,792)	265,205	267,041	279,482	287,801	293,251
Debt Retirement & Interest	720,002	720,000	(2)	720,000	720,000	720,000	720,000	743,713
TOTAL OPERATING EXPENSES	13,514,325	12,429,316	(1,085,009)	12,213,510	11,831,992	11,861,929	10,832,509	10,468,757
NET INCOME (LOSS) FROM OPERATIONS	805,286	1,380,327	(575,041)	844,506	1,592,576	901,646	901,773	110,666
Capital Outlays	572,804	1,440,937	868,133	837,317	1,344,677	573,916	964,399	278,386
TOTAL EXPENSES	14,087,129	13,870,253	293,093	13,050,827	13,176,669	12,435,845	11,796,908	10,747,143
NET INCOME (LOSS)	232,482	(60,610)	(679,090)	7,189	247,899	327,730	(62,626)	(167,720)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	50,053	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Restatements								(62,637)
FUND BALANCE as of July 1	39,202,309	39,262,920		39,205,678	38,957,779	38,630,049	38,692,675	38,923,032
FUND BALANCE as of June 30	39,434,792	39,202,309		39,262,920	39,205,678	38,957,779	38,630,049	38,692,675

Beach Cities Health District
 Budget 2018-19
 Special Revenue Fund
 "Prospect One Fund"

	Budget FY19	Est. Actual FY18	Increase (Decrease)	Actual FY16-17	Actual FY15-16	Actual FY14-15	Actual FY13-14	Actual FY12-13
Tax Revenue	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	15,421
Partnership Revenue	-	-	-	-	-	-	-	-
User Fee Revenue	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	15,421
OPERATING EXPENSES								
Payroll & Benefits	-	-	-	-	-	-	-	-
Health Program Funding & Grants	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
General & Administrative	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	5	-	10
Community Relations	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Info Systems	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Debt Retirement & Interest	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-	5	-	10
NET INCOME (LOSS) FROM OPERATIONS	-	-	-	-	-	(5)	-	15,411
Capital Outlays	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	5	-	10
NET INCOME (LOSS)	-	-	-	-	-	(5)	-	15,411
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(50,053)	-	-	-	-
Restatements	-	-	-	-	-	-	-	-
FUND BALANCE as of July 1	1,156,708	1,156,708		1,206,761	1,206,761	1,206,766	1,206,766	1,191,355
FUND BALANCE as of June 30	1,156,708	1,156,708		1,156,708	1,206,761	1,206,761	1,206,766	1,206,766

BCHD

FY2018-19 Budget

District-wide Consolidated Financial

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Beach Cities Health District

District Total Rollup

Budget 2018-19

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 5320-	IT Network Expense	2,200	2,200	100%	-	2,200	-	2,200
--- 5330-	IT Software Expense	177,293	144,825	122%	140,449	117,896	110,575	130,082
	TOTAL MIS EXPENSES	194,433	171,818	113%	163,989	144,584	127,535	207,062

--- 5410-	Advertising	117,389	141,670	83%	139,200	161,168	177,488	138,311
--- 5415-	Community Education Materials	2,004	2,004	100%	2,004	2,000	14,000	20,000
--- 5420-	Community Outreach	41,330	32,443	127%	59,850	44,050	76,500	85,910
--- 5425-	Internet / Intranet / Website	10,000	18,000	56%	11,860	10,000	40,000	6,600
--- 5430-	Dues & Memberships	29,836	28,157	106%	23,061	23,085	26,693	26,517
--- 5435-	Educational Materials	1,743	2,243	78%	2,043	2,043	21,164	5,373
--- 5440-	Mailing Services	10,680	9,050	118%	11,675	11,362	18,367	21,055
--- 5445-	Management of Volunteers	21,605	17,940	120%	11,824	10,782	9,980	9,380
--- 5450-	Meetings	39,260	37,950	103%	21,640	23,760	16,954	23,204
--- 5455-	Postage	65,784	68,490	96%	60,125	63,050	80,011	84,997
--- 5460-	Printing	186,720	159,226	117%	137,967	132,988	156,005	139,032
--- 5465-	Promotional Items/Materials	55,550	57,830	96%	44,500	38,950	59,050	62,300
--- 5470-	Subscriptions	143	143	100%	719	2,258	2,854	4,119
--- 5499-	Business Promotion Allocation	5,000	-	-	-	-	(0)	-
	TOTAL COMMUNITY RELATIONS E	587,045	575,146	102%	526,469	525,496	699,066	626,798

--- 5510-	Building Maintenance & Repair	179,256	165,821	108%	295,708	375,631	136,270	111,958
--- 5515-	Equipment/Furniture < \$5,000	60,860	62,796	97%	71,154	18,685	28,097	42,137
--- 5520-	Equipment/Facility Lease	113,440	150,756	75%	173,820	176,880	173,480	136,578
--- 5525-	Equipment/General Maintenance & Re	142,263	120,884	118%	137,770	25,271	66,921	39,040
--- 5530-	Landscape Maintenance	82,914	80,291	103%	82,267	87,787	73,287	65,580
--- 5540-	Electricity	370,650	429,260	86%	472,260	495,600	476,167	433,424
--- 5542-	Gas	126,546	144,840	87%	144,840	128,645	135,055	135,296
--- 5544-	Water	123,700	104,400	118%	104,400	85,684	85,902	86,500
--- 5546-	Waste Removal	14,992	14,944	100%	14,945	13,792	13,677	12,380
--- 5548-	Telephone	66,450	56,940	117%	7,140	49,250	68,448	49,600
--- 5550-	Plant Service	5,509	7,140	77%	53,484	7,040	7,200	7,215
--- 5565-	Janitorial Services	112,080	233,280	48%	177,600	164,880	124,000	107,700
--- 5599-	BOE allocation to tenants	120,000	-	-	(723,617)	(723,617)	(884,253)	(857,379)
	TOTAL FACILITIES EXPENSES	1,518,659	1,571,352	97%	1,011,771	905,528	504,251	370,029

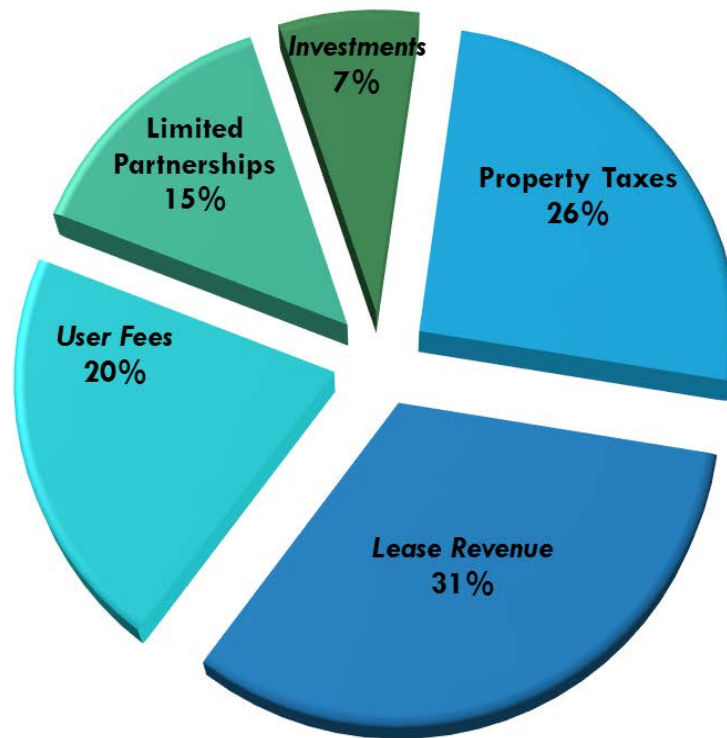
--- 5710-	Accounting Services	39,100	36,500	107%	20,000	24,048	21,048	19,356
--- 5715-	Banking Services	96,940	101,200	96%	90,000	96,000	96,000	86,000
--- 5720-	Election Expense	140,000	-	-	145,000	-	48,000	48,000
--- 5725-	Laundry Services	92,017	101,962	90%	86,914	55,680	50,638	40,212
--- 5730-	Legal Services	84,500	79,996	106%	76,500	77,500	74,000	57,500
--- 5740-	Outside Services	540,879	500,892	108%	476,427	486,888	418,570	545,442
--- 5744-	Outside Service-Research	125,000	150,000	83%	25,596	50,000	75,000	75,000
--- 5746-	Outside Services - H&F	127,826	123,763	103%	100,961	93,573	88,596	60,309
--- 5747-	Outside Services - Property	84,000	74,000	114%	60,000	60,000	-	48,000
--- 5748-	Engineering/Maintenance Services	290,826	276,790	105%	273,479	145,633	-	-
--- 5755-	Service Contracts	120,529	115,178	105%	188,456	122,030	204,565	182,342
--- 5760-	Taxes & Licensing	11,660	9,420	124%	8,518	8,920	36,432	15,285
	TOTAL PROFESSIONAL SERVICES	1,753,277	1,569,701	112%	1,551,851	1,220,272	1,112,849	1,177,446

--- 5910-	Prospect South Bay	72,000	60,000	120%	63,600	55,000	51,720	57,816
--- 5910-	Interest Expense	273,538	307,507	89%	338,895	394,683	394,683	418,899
	Debt Service - Principal Pmt.	446,463	412,493					
	TOTAL OTHER	792,001	780,000	102%	402,495	449,683	446,391	476,715

--- 5930-	Grant Expense	1,105,954	1,127,794	98%	1,126,639	1,099,540	1,181,649	1,024,295
--- 5935-	Health Fund	381,604	248,604	153%	233,604	250,000	260,900	334,700
--- 5940-	Holiday Assistance	7,000	7,000	100%	8,500	8,500	8,500	8,500
	TOTAL FUNDS & GRANTS	1,494,558	1,383,398	108%	1,368,743	1,358,040	1,451,049	1,367,495
	TOTAL OPERATING EXPENSES	13,514,325	12,826,010	105%	11,638,677	11,052,540	10,938,696	10,632,407
	NET INCOME (LOSS) BEFORE CAPEX	805,286	501,202	161%	516,869	699,923	445,731	511,560

--- 6020-	Capital Expenditure - MIS	105,000	42,000	250%	56,000	-	35,200	-
--- 6030-	Capital Expenditure - FF&E	14,340	13,224	108%	21,029	-	62,000	-
--- 6040-	Capital Expenditure - Parking	-	-	-	-	83,000	39,500	20,800
--- 6050-	Capital Expenditure - Building	453,464	2,883,814	16%	2,815,492	833,000	309,000	223,400
	Capital Expenditure - Carry-Over	3,495,116	2,265,968	154%				
	TOTAL CAPITAL EXPENDITURE	4,067,920	5,205,006	78%	2,892,521	916,000	445,700	244,200

BCHD FY2018-19 Budget



Funding Sources

The District Funding Sources

Beach Cities Health District (BCHD) is one of the largest preventive health agencies in the nation, and has served the communities of Hermosa Beach, Manhattan Beach and Redondo Beach since 1955. When the District originally started, it was funded by property taxes, plus its income from operating a hospital. Later when the District transitioned into the preventive health arena, the funds available were invested and diversified into owning and leasing property, joining partnerships, operating a health and fitness center and a youth fitness center, and keeping a portfolio of investments. With the income and user fees from these various sources the District can offer an extensive range of dynamic health and wellness programs, with innovative services and facilities to promote health and prevent diseases in every lifespan—from pre-natal and children to families and older adults.

The portion of each income stream (noted below by “%”) relative to total District income stays relatively consistent year-over year. There have been some swings for example from the financial recession in 2008-2009 when property tax income was 20% and investment income was 15% of total District income to a current property tax portion of 26% and investment income of 7% of total District income. The diversified portfolio helps the District maintain services through different economic challenges facing the nation, the state and the Beach Cities jurisdiction.

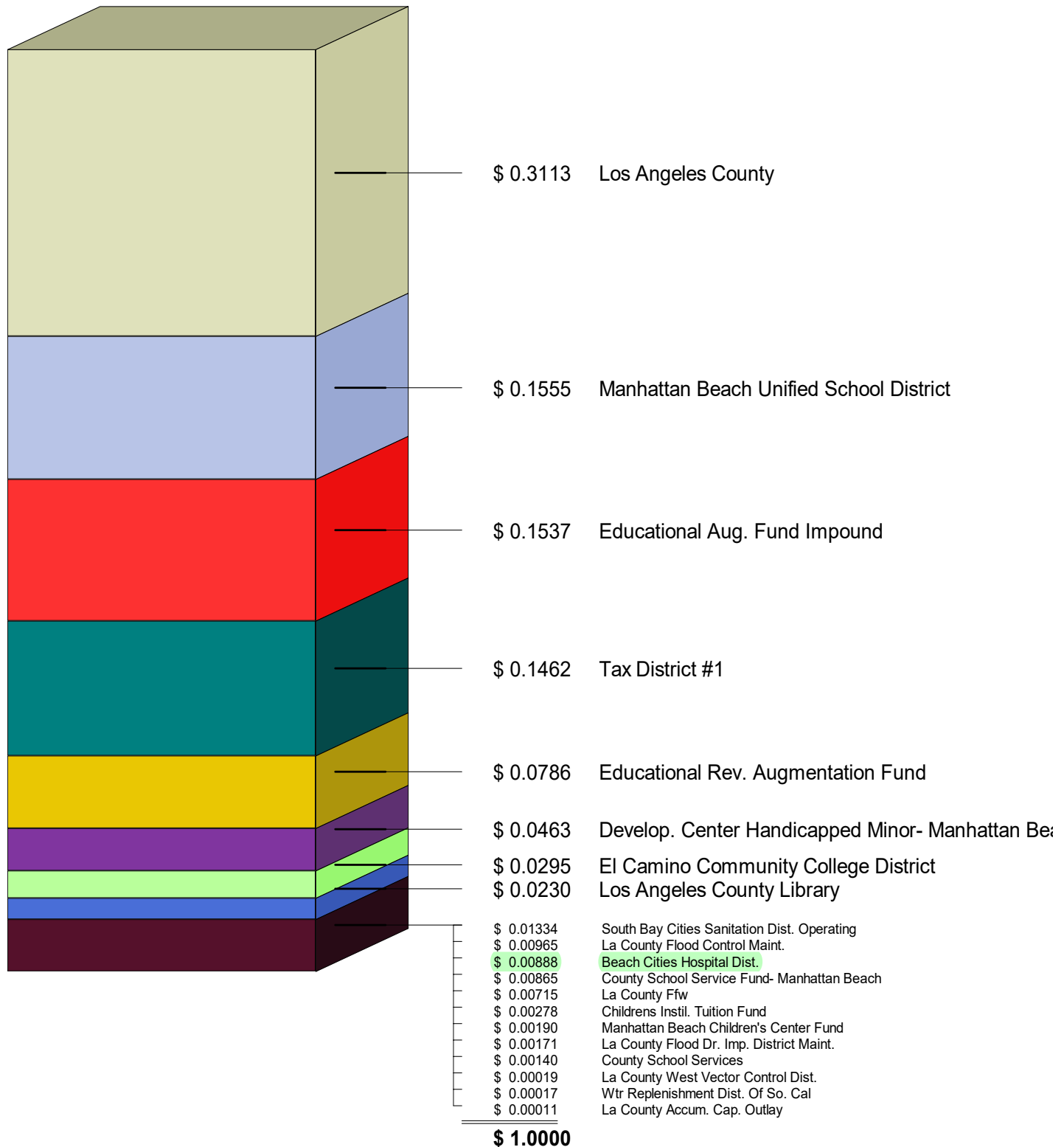
Property Taxes (26%). The District shares on average 0.00888% (88% of a penny) 1% property tax collected by the state of California from the three Beach Cities (Hermosa, Manhattan and Redondo Beach). See illustrative graph on the following page.

For budgeting purposes, the District uses input from Hdl Coren & Cone a reputable consulting firm to estimate annual property taxes for Secured, Unsecured and HOX (homeowner tax exemptions) apportionments.

“Our base line forecast for growth of all values generating General Fund revenue (GF and base year values) is 5.19%. If we assume some new construction additions consistent with what was realized for 2017-18 that would add 0.50% to this forecast for a total of 5.69%.”, per Hdl Coren & Cone.

Therefore, conservatively the District budgeted \$3,761,000, an increase of 5% for the fiscal 2018-19 budget compared to prior year, 2017-18 actual property taxes of \$3,592,000. Property taxes have been trending at 5%-6% increase annually since FY12-13.

BEACH CITIES HEALTH PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 06174, Excluding Redevelopment Factors & Additional Debt Service

Data Source: Los Angeles County Assessor 2017/18 Annual Tax Increment Tables

Prepared On 3/19/2018 By PC

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Lease Revenue (31%). Lease revenue consists of four distinct sources; tenant rental income, tenant common building operating expense (BOE) reimbursements, parking lease revenue, and parking notes receivable principle payments.

Tenant rental income - The District manages twelve tenants, nine of which are located at 514 Prospect Avenue in Redondo Beach, often referred to as the District “Campus”. The other three tenants are located “Off-campus” at three different properties owned by the District across the Beach Cities. The fiscal 2018-19 tenant rental income is \$2,438,000, an increase of 2% or \$55,000 per contractual arrangements.

Tenant Common Building Operating Expense (BOE) Reimbursements – Only the tenants at 514 Prospect Avenue are subject to common area expenses, and further, only tenants with triple net leases pay common area expenses separately from their rent. A few tenants have gross tenant agreements where the rental income covers common area expenses. BOE costs are reimbursed based on contractual agreements and trued-up after each fiscal year-end. Fiscal 2018-19 budget is \$751,000, a 6% or \$40,000 increase compared to prior year’s budget of \$711,000 because one tenant increased their annual BOE contributions. BOE reimbursements fluctuates based on actual common area building expense costs.

Parking Lease Revenue – The District’s leases out one of the Parking structures to the building owner of two adjacent buildings to 514 Prospect Avenue and receives a fixed rental income of \$200,000 through 2064.

Parking Structure Notes Receivable – In 2002, the District purchased a Notes Receivable from the owner of the other two buildings next to 514 Prospect which is being amortized through 2024. Per Government GAAP (Generally Accepted Accounting Principles) the principle payment is recorded as Lease Revenue in the BCHD General Fund. The principle payment increases by 8% or \$34,000 between fiscal year 2017-18 to 2018-19 per the amortization schedule.

User Fees (20%). The Districts owns and operates two Health & Fitness facilities, Adventure Plex (“APlex”) and Center for Health and Fitness (“CHF”). APlex is mainly focused on toddlers and youth with activities such as toddler and small children play, camps, and special events. CHF is focused on adults and older adults and operates a fitness club with “gym memberships”, personal training, group classes, etc. User fees are based on attendance and memberships. Both variables are budgeted based on current trends and programs offered that are further described and reviewed in the Departmental Overview, Performance Measures and Accomplishments section. For fiscal 18-19 the Health and Fitness Operation is estimating a 4% increase over fiscal 17-18 budget and 6% over actual fiscal 17-18 results. User fees from both centers combined covers the basic cost of operating the facilities with some support from other funding sources to cover for executive management support, advertisements, building maintenance and capital outlays.

Limited Partnerships (15%). The District has invested in two partnerships; Sunrise Beach Cities Assisted Living, L.P. with an 80% joint venture investment and Beach District Surgery Center, L.P. with a 5% joint venture investment. Both entities are also tenants of the District. Fiscal 18-19 partnership revenues are estimated to increase by 18% against Fiscal 17-18 budget that was budgeted very conservatively and thus remain flat compared to actual fiscal 17-18 results. The District takes a conservative approach when budgeting for the Joint Venture partnership income as the results from operations tend to fluctuate considerably from year-to-year. Therefore, the strategy is to be conservative and not estimate any major increases in revenue compared to the trend in actual results.

Investments (7%). The District receives investment income from two types of sources, Notes Receivables and a cash investment portfolio. The Notes Receivable portion decreases each year according to the amortization schedules that goes through 2024. The investment portfolio provides interest income, and gains or losses from unrealized change in market value and realized gains or losses from sale of investments.

The cash investment portfolio is about \$28 million at market value including \$3.0 million on average deposited in the CA State Pool LAIF (Local Agency Investment Fund) and CAMP (CA Asset Management Program). LAIF and CAMP have investments with maturities of 6 months or less and is used for providing sufficient funds to pay for the District's current operational expenditures. The average yield for LAIF and CAMP investments as of June 2018 were 1.85% and 2.05%, respectively, and is showing a steady while slow increase. The remaining District portfolio has an average yield to maturities at cost of around 1.99% and is invested in various securities from US Treasury Notes to Corporate notes in accordance with the annually Board approved District investment policy and in accordance with the California Government Code and State Treasurer requirements.

BCHD FY2018-19 Budget



Capital Expenditures

Beach Cities Health District

FY18-19 Capital Expenditures

Current Year		Board Approved Budget	
MIS Expenditures	Department		
IT Workstations	IT	\$	15,000
IT Server	IT		45,000
IT Contingency	IT		10,000
Budget by Objective Software	Finance		10,000
Great Plains Check Software & Printer	Finance		10,000
Great Plains Project Tracking Software	Finance		10,000
Liability Waver Hardware and Software	APlex		5,000
		\$	105,000
FF&E Expenditures	Department		
Play Structure Upgrades	APLEX		5,000
Toddler Town Murals and Stair Rails	APLEX		9,340
		\$	14,340
Building Expenditures	Department		
Kid's Club Building Upgrades - MFA	CHF		6,000
Wood Flooring - Hallway and Offices	CHF		18,464
514 Center for Excellence - Program Demonstration	BCHD		200,000
Building Improvements	514 Prospect		129,000
Building Contingency	514 Prospect		100,000
		\$	453,464
	Total CY	\$	572,804
Prior Years Carry-Over			
Document & Project Management	Finance		6,000
CDRE 514 Projects	Property		734,000
BCHD / Del Amo Office Upgrade	Property		129,000
601 PCH/2114 Artesia Improvements	Property		500,000
		\$	1,369,000
Healthy Living Campus			
Flagler Project	Property		452,819
Right of Way (ROW) Project	Property		300,981
Prospect Way Project	Property		277,072
HLC 514 Building & Other	Property		1,095,245
		\$	2,126,116
	Total PY	\$	3,495,116
	Grand Total	\$	4,067,920

BCHD FY2018-19 Budget

Debt Obligations

Debt Obligations – The District’s debt consists of two capital lease obligations; (1) Parking Facility and (2) Fitness Equipment lease.

Parking Facility – In 2002, the District acquired the right to use certain parking facilities from Prospect South Bay, a California Limited Partnership. In return for the right to use the facilities, the District agreed to make monthly payments of \$60,000 through December 2025. The agreement provides for interest at 7.94% a year. The initial principal obligation under the agreement amounted to \$7,509,201, which was recorded as a capital lease payable for the acquisition of the parking facilities. During the fiscal year ended June 30, 2018, the District made the principal payment of \$412,493. The outstanding obligation is \$3,646,727 at June 30, 2019 and \$720,000, \$446,463 for principle debt service payment and \$273,537 as interest expense is included in the fiscal 2018-19 budget. The following is a summary of future minimum lease payment requirements:

<u>Fiscal Year</u>				
<u>Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
2019	\$ 446,463	\$ 273,537	✓	\$ 720,000
2020	483,232	236,768	✓	720,000
2021	523,028	196,972	✓	720,000
2022	566,102	153,898	✓	720,000
2023-2025	<u>1,627,902</u>	<u>172,098</u>		<u>1,800,000</u>
Totals	<u>\$ 3,646,727</u>	<u>\$ 1,033,273</u>		<u>\$ 4,680,000</u>

The Parking Facility lease is repaid by a Notes Receivable the District purchased from the same Partnership to acquire the use of certain other parking facility.

Fitness Equipment – The District entered into a Government Obligation Contract, with Kansas State Bank of Manhattan in December 2013. The Capital lease is for various types of fitness equipment, such as treadmills and steppers, had an initial obligation of \$237,114, 3.61% interest rate and 60 equal monthly payments of \$4,326. The outstanding obligation is \$21,628 and at June 30, 2019. The entire amount is included in the fiscal 2018-19 budget:

<u>Fiscal Year</u>				
<u>Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
2019	\$ 21,427	\$ 201	✓	\$ 21,628
Totals	<u>\$ 21,427</u>	<u>201</u>		<u>21,628</u>

The fitness equipment obligation is repaid by user fees collected at the Health & Fitness Center where the equipment is being used. The Health & Fitness Center has over 3,000 members.

BCHD

FY2018-19 Budget

Department, Account and Control Structure Overview

Department Overview and Account and Control Structure

The 2018-2019 Budget is comprised of the following programs and departments, organized to roll up for manager-level and director-level budgetary control.

LifeSpans Services

- 405 LifeSpans Services Administration
- 200 Senior Services
- 410 Youth/School Services
- 800 Blue Zones Project

Fitness Centers

- 605 Fitness Administration
- Total Fitness Operations
 - Center for Health and Fitness
 - 611 Center for Health & Fitness
 - 612 Personal Training
 - 613 Pilates
 - 614 Yoga
 - 615 Fee Based
 - AdventurePlex
 - 631 Operations
 - 632 Programs
 - 633 Events
 - 634 Camps
 - 635 Toddler Town

Other Programs and Services

- 130 Information Systems
- 140 Work Well
- 150 Volunteer Management
- 160 Health Promotions (Communications)

Support Services

- Human Resources
 - 110 Human Resources
 - 125 Administration
- Executive
 - 170 Executive Admin
 - 175 BOD
- Finance
 - 120 Finance

Property Operations

- 700 Prospect One
- 710 BCHD and Outlying Properties
- 720 Prospect Parking
- 730 514 Prospect Ave Campus

BCHD FY2018-19 Budget



LifeSpan Services Overview & Financial Summary

Program Description

Lifespan Services Department

Lifespan Services comprise of the following sub-departments:

- Youth Services
- Blue Zones Project
- Community Services
- Community Funded Services & Grants
- Research & Evaluation

Lifespan Services Administration

Provides strategic direction, management and evaluation for BCHD programs and services that support health and wellness across the lifespans. This administrative function, in accordance with public health practice standards, seeks to address ongoing and emerging health needs of the residents in the Beach Cities. The team divides its services and focus among the sub-departments, Youth, Blue Zones and Community Services. The Youth Services department focus is on school aged youth. Blue Zones focus is across age groups but also on public policy and social changes to improve public health in the community. Community Services department focus and assist uninsured and aging population.

In addition, the Lifespans Administration receives, manages and audits services funded in the Community by the District either by contracted agreements or through a grant request.

Lifespan Administration Services Organization

Lifespan administration services include Director of Lifespans departments, the Chief Medical Advisor, and a Project Manager. The Chief Medical Advisor provides strategic direction and oversight for all health related programs at the District. In addition, the Chief Medical Advisor advises on the development and implementation of the Community Health Snapshot and the District three (3) year Health Priorities. The Project Manager serves as the assistant to the Director and collects data, measures and perform analysis of the data that is used to evaluate effectiveness of programs in the District for relevance and future improvements and updates.

Beach Cities Health District
LifeSpan - 200,405,410, 800
Budget 2018-19

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 4020-	Property Tax Revenue	-	-	-	-	-	-	-
	TOTAL TAX REVENUE	-	-	-	-	-	-	-
---	4110-							
	Lease Revenue	-	-	-	-	-	-	-
---	4120-							
	Revenue - POC	-	-	-	-	-	-	-
---	4130-							
	Revenue - Prospect South Bay	-	-	-	-	-	-	-
---	4140-							
	Interest Revenue	-	-	-	-	-	-	-
---	4150-							
	Limited Partnership Revenue	-	-	-	-	-	-	-
	TOTAL INVESTMENT REVENUE	-	-	-	-	-	-	-
---	4210							
	Revenue - Classes / Group	-	-	-	-	-	-	2,200
---	4220							
	Membership Revenue	-	-	-	-	-	-	-
---	4230							
	Individual/Consult/Single-Day	-	-	-	-	-	-	-
---	4250							
	Childcare Revenue	-	-	-	-	-	-	-
---	4260							
	Food/Beverage Revenue	-	-	-	-	-	-	-
---	4270							
	Equipment Sales Revenue	-	-	-	-	-	-	-
---	4280							
	Facility Rental	-	-	-	-	-	-	-
---	4290							
	Retail Revenue	-	-	-	-	-	-	-
	TOTAL USER FEES REVENUE	-	-	-	-	-	-	2,200
---	4390-							
	Revenue (discontinue unless misc)	-	-	-	-	-	-	37,832
---	4310-							
	Memorial Donations Revenue	-	-	-	8,500	8,500	8,620	8,620
---	4320-							
	Grants	47,315	10,000	473%	46,000	50,879	75,640	75,640
---	4999-							
	Transfers in (out)	-	-	-	-	-	5,127,076	5,271,300
	TOTAL OTHER REVENUE	47,315	10,000	473%	54,500	59,379	5,211,336	5,393,392
	TOTAL REVENUE	47,315	10,000	473%	54,500	59,379	5,211,336	5,395,592
---	5610-							
	COGS - Cost of Goods Sold - non-food	-	-	-	-	-	-	-
---	5620-							
	Cafe Supplies - cost of good sold - food	-	-	-	-	-	-	-
	TOTAL COST OF GOODS SOLD	-	-	-	-	-	-	-
---	5010-							
	Salaries - Reg FT-Ben	1,306,716	1,248,860	105%	1,261,639	1,424,892	1,402,670	1,487,751
---	5015-							
	Salaries - Reg PT - Ben	135,574	112,875	120%	105,822	53,514	51,678	58,056
---	5018-							
	Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
---	5020-							
	Salaries - Reg PT - no Ben	-	-	-	-	26,034	41,268	36,052
---	5025-							
	Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
---	5030-							
	Salaries - Instructors - no Ben	33,800	34,306	99%	34,091	12,222	12,222	3,000
---	5035-							
	Cafeteria Plan Contribution	202,166	201,123	101%	196,740	203,976	197,148	187,284
---	5040-							
	Payroll Taxes	102,809	97,312	106%	97,000	116,028	101,780	106,981
---	5050-							
	LTD Insurance Premiums	4,463	3,930	114%	3,720	3,329	2,496	2,664
---	5055-							
	Pension Benefits	146,750	134,848	109%	123,875	105,846	134,924	143,422
---	5060-							
	Unemployment Benefits	-	-	-	-	-	-	-
---	5065-							
	Employee Incentive Bonus	-	-	-	-	-	-	100
---	5070-							
	Employee Service Awards Expense	-	-	-	-	-	-	-
---	5057-							
	Vacation/Sick Leave	-	-	-	-	-	-	-
	TOTAL PAYROLL	1,932,279	1,833,254	105%	1,822,887	1,945,841	1,944,186	2,025,310
---	5210-							
	Consumables (food used as supplies)	12,620	13,220	95%	11,770	9,900	1,450	9,150
---	5215-							
	Insurance - General	-	-	-	-	-	-	-
---	5220-							
	Employee Travel/Parking	14,974	9,170	163%	11,104	16,820	16,320	23,106
---	5222-							
	Client transportation	-	-	-	-	-	-	-
---	5225-							
	Office Supplies	5,148	4,508	114%	3,800	5,760	5,400	10,490
---	5227-							
	Gym/Locker room Supplies	-	-	-	-	-	-	-
---	5228-							
	Program Supplies	35,608	31,508	113%	21,833	20,340	18,340	48,910
---	5229-							
	Janitorial supplies	-	-	-	-	-	-	-
---	5230-							
	Other Supplies	-	-	-	-	-	-	-
	TOTAL GEN & ADMIN EXPENSES	68,350	58,406	117%	48,507	52,820	41,510	91,656
---	5110-							
	Employee Retention & Recognition	1,300	1,000	130%	500	500	72	1,272
---	5111-							
	Employee Wellness	-	-	-	-	-	-	-
---	5115-							
	ADP Payroll Processing Fees	-	-	-	-	-	-	-
---	5120-							
	Education & Training Seminars	11,174	10,174	110%	5,600	4,500	35,916	9,766
---	5125-							
	Insurance - Worker's Comp	6,573	6,254	105%	8,244	13,616	8,844	8,328
---	5130-							
	Recruitment	700	1,004	70%	936	2,940	10,996	5,196
---	5140-							
	Tuition Reimbursement	14,000	2,000	700%	3,327	-	3,372	4,000
---	5145-							
	Uniforms	1,300	1,300	100%	1,600	2,000	3,000	5,160
	TOTAL HUMAN RESOURCES EXPENSE	35,047	21,732	161%	20,207	23,556	62,200	33,722
---	5311-							
	IT Server Equipment	-	-	-	-	-	-	-
---	5312-							
	IT Workstations	1,700	-	-	-	-	-	4,500
---	5313-							
	Presentational Equipment	-	-	-	-	-	-	-
---	5314-							
	Phone Equipment	-	-	-	-	300	300	300
---	5315-							
	IT Repair & Maint Parts	-	-	-	-	-	-	-
---	5316-							
	IT Website / Internet Equipment	-	-	-	-	-	-	35,000
---	5317-							
	IT Monitors & Printers	-	-	-	-	-	-	9,000
---	5320-							
	IT Network Expense	-	-	-	-	-	-	-

Beach Cities Health District
LifeSpan - 200,405,410, 800
Budget 2018-19

		Budget	Budget	% Var	Budget	Budget	Budget	Budget
		FY18-19	FY17-18	Bud 19 Bud 18	FY16-17	FY15-16	FY14-15	FY13-14
--- 5330-	IT Software Expense	17,000	18,900	90%	24,268	27,096	26,876	29,259
	TOTAL MIS EXPENSES	18,700	18,900	99%	24,268	27,396	27,176	78,059
---	5410-							
	Advertising	-	-	-	-	-	-	60,000
---	5415-	2,004	2,004	100%	2,004	2,000	14,000	20,000
---	5420-	6,380	11,105	57%	12,280	400	1,600	69,010
---	5425-	-	3,000	0%	-	-	-	-
---	5430-	428	428	100%	2,028	1,495	2,849	3,443
---	5435-	1,000	1,500	67%	1,500	1,500	3,500	2,756
---	5440-	-	-	-	-	-	-	10,000
---	5445-	-	-	-	-	5,196	5,700	6,100
---	5450-	12,850	9,400	137%	3,510	4,540	2,400	8,400
---	5455-	1,576	1,576	100%	1,296	1,428	2,720	21,825
---	5460-	25,300	18,885	134%	2,300	6,320	5,400	60,000
---	5465-	4,700	3,450	136%	2,000	2,000	2,000	23,750
---	5470-	-	-	-	-	50	849	949
---	5499-	-	-	-	-	-	224,243	-
	TOTAL COMMUNITY RELATIONS E	54,238	51,348	106%	26,918	24,929	265,261	286,233
---	5510-	-	-	-	-	-	-	-
---	5515-	1,004	1,004	100%	1,089	1,085	1,585	9,285
---	5520-	-	-	-	-	-	-	-
---	5525-	-	-	-	-	-	-	-
---	5530-	-	-	-	-	-	-	-
---	5540-	-	-	-	-	-	-	-
---	5542-	-	-	-	-	-	-	-
---	5544-	-	-	-	-	-	-	-
---	5546-	-	-	-	-	-	-	-
---	5548-	-	-	-	-	-	-	350
---	5550-	600	540	111%	540	540	-	-
---	5565-	-	-	-	-	-	-	-
---	5598-	-	-	-	-	-	31,314	21,720
---	5599-	-	-	-	-	-	-	-
	TOTAL FACILITIES EXPENSES	1,604	1,544	104%	1,629	1,625	32,899	31,355
---	5710-	-	-	-	-	-	-	-
---	5715-	-	-	-	-	-	-	-
---	5720-	-	-	-	-	-	-	-
---	5725-	-	-	-	-	-	-	-
---	5730-	-	-	-	-	-	-	-
---	5740-	260,804	258,208	101%	239,047	169,916	156,284	318,957
---	5744-	125,000	150,000	83%	-	50,000	75,000	75,000
---	5746-	-	-	-	-	-	-	-
---	5747-	-	-	-	-	-	-	-
---	5748-	-	-	-	-	-	-	-
---	5750-	-	-	-	-	-	-	-
---	5755-	1,008	1,008	100%	12,508	2,672	2,672	5,183
---	5760-	-	-	-	-	830	830	830
	TOTAL PROFESSIONAL SERVICES	386,812	409,216	95%	251,555	223,418	234,786	399,970
---	5910-	-	-	-	-	-	-	-
---	5920-	-	-	-	-	-	-	-
---	5999-	-	-	-	-	-	1,197,288	1,127,868
	TOTAL OTHER	-	-	-	-	-	1,197,288	1,127,868
---	5930-	1,060,954	1,082,794	98%	1,081,639	1,054,540	1,136,649	979,295
---	5935-	381,604	248,604	153%	233,604	250,000	260,900	333,700
---	5940-	-	-	-	8,500	8,500	8,500	8,500
	TOTAL FUNDS & GRANTS	1,442,558	1,331,398	108%	1,323,743	1,313,040	1,406,049	1,321,494
	TOTAL OPERATING EXPENSES	3,939,588	3,725,798	106%	3,519,714	3,612,625	5,211,355	5,395,667
	NET INCOME (LOSS) BEFORE CAPEX	(3,892,273)	(3,715,798)	105%	(3,465,214)	(3,553,246)	(19)	(75)

BCHD

FY2018-19 Budget



LifeSpan Services

Success in the Schools

- All beach cities children and adolescents will develop into physically, socially, and emotionally health adults, educationally prepared to become contributing members of society

Department Description

Lifespan Services – Youth Services

Youth Services delivers and supports the following programs:

- **Health Priority: Nutrition & Physical Activity**
 - LiveWell Tots
 - LiveWell Kids – Nutrition & Garden
 - Walking School Bus and Walk to School Wednesday
 - Bike Safety Education
 - Alliance for a Healthier Generation – Healthy Schools Program
- **Health Priorities: Mindfulness, Social-Emotional Learning and Stress Reduction and Bullying Prevention**
 - MindUP
 - Purpose Series
- **Health Priority: Substance Use Prevention**
 - Project Alert
 - Second Step
 - Families Connected Speaker Series

Youth Services Administration

Provides strategic direction, management and evaluation for all BCHD youth-related programs and services to measurably improve the health and well-being of Beach Cities children and support healthy families. This administrative function, in accordance with public health practice standards, seeks to address ongoing and emerging health needs of the youth population.

Youth Services Organization

Youth Services staff work closely with school administration and staff, parents and community partners to build healthy school and community environments for students and families. Youth Services staff deliver nutrition education training for more than 400 parent volunteers and more than 60 early childcare providers, reaching thousands of children each year. BCHD has partnered with local schools to implement School Wellness Councils and health-promoting events. Additionally, staff support schools in implementing and sustaining programs like the Walking School Bus and Bike Safety Education. Finally, BCHD collaborates with schools to advance social-emotional well-being and support substance use prevention by implementing evidence-based programs (e.g., MindUP, Project Alert, Second Step).

Performance Measures and Accomplishments

Lifespan Services – Youth Services

Health Priorities:

- Nutrition & exercise
- Mindfulness, social-emotional learning and stress reduction
- Substance Use prevention
- Support evidence-based tobacco control policies
- Bullying prevention

Beach Cities Health District is partnering with Hermosa Beach City School District, Manhattan Beach Unified School District and Redondo Beach Unified School District to create health-promoting school and community environments for students and families. Key stakeholders include students, administrators, teachers, staff, families and community partnerships. Local schools have adopted the Whole Schools, Whole Community, Whole Child (WSCC) model, which focuses on improving each child's cognitive, physical, social, and emotional development through integration and collaboration.

Program Goals:

LiveWell Tots (preschool)

- Improve the early childhood healthy eating environment
- Promote a positive relationship with fresh fruits and vegetables
- Increase the knowledge of nutrition and healthy behaviors

LiveWell Kids Nutrition & Garden (elementary schools – HBCSD, RBUSD)

- Increase access to, and consumption of, healthy foods
- Increase the knowledge of nutrition and healthy behaviors

MindUp (elementary schools – HBCSD, MBUSD, RBUSD)

- Nurture optimism and happiness in the classroom
- Help eliminate bullying and aggression
- Increase empathy and compassion, while resolving peer conflicts in schools

Walking School Bus & Walk to School Days (elementary schools – RBUSD)

- Create safe and walkable routes to schools
- Promote physical and social engagement for youth and families

Bike Safety Education

- Teach basic pedestrian, scooter and bicycle safety principles
- Practice cycling skills like starting, stopping and riding in a straight line

Classroom Activity Breaks (elementary schools – RBUSD)

- Promote “brain breaks” in the school environment
- Increase physical activity minutes during the school day

Project Alert (middle school – HBCSD, RBUSD) and Second Step (6th grade – MBUSD)

- Motivate students against drug use
- Provide skills and strategies to resist drugs
- Establish new non-use attitudes and beliefs

Purpose Series

- Identify purposeful moments and opportunities to thrive
- Explore natural aptitudes, values and support in the community

Prior Year Accomplishments / FY2018-19 Objectives:

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-17	FY2017-18	FY2018-19
LiveWell Tots - # of children reached	650	792	792
LiveWell Kids - # of children reached	5,600	5,700	5,700
MindUp - # of children reached	8,040	8,040	10,245
Walking program participants	460	2,999	3,000
Bike Safety Education	0	4,159	5,000
Purpose Series	5	276	500
Project Alert/Second Step - # of children reached	1,794	4,184	4,184

BCHD

FY2018-19 Budget



LifeSpan Services

Blue Zones Project

- The Blue Zones Project by Healthways, in partnership with Beach Cities Health District, is a community-wide approach to creating healthier and more productive citizens. It uses permanent, evidence-based environmental and policy changes to motivate residents to adopt and maintain healthier lifestyles.

Department Description

Lifespan Services – Blue Zones Project (Adult Services)

In 2010, the “Beach Cities” of Hermosa Beach, Manhattan Beach and Redondo Beach partnered with Healthways|Blue Zones to launch the Blue Zones Project™. This multi-sector, community-wide effort aims to measurably improve health through programs, policy changes, built environment improvements, and social networks. Beach cities residents have benefitted from improved health and well-being as seen by an unparalleled increase in the Gallup|Healthways Well-Being Index® (WBI). In 2013, Blue Zones Project transitioned into a fully operational, fully funded program of the Beach Cities Health District.

Blue Zones Project and Adult Services Administration

Provides strategic direction, management and evaluation for the Blue Zones Project and other community wellbeing programs and services. This administrative function, in accordance with public health practice standards, seeks to measurably improve the health and well-being of beach cities residents.

Blue Zones Project and Adult Services Organization

Adult Services is organized to support the evolution and innovation of Blue Zones Project in the Beach Cities. After seven years, developing and implementing the next phases of Blue Zones Project to advance the Power 9 Principles and best practices and actions directed at specific community environments (sectors) to measurably improve well-being is the primary goal. can take to make the healthy choice the easy choice. There are 6 sectors:

- Individuals (personal pledges)
- Restaurants
- Grocery Stores
- Schools (see Youth Services)
- Worksites
- Community Policy

Staff work with key community stakeholders, from city managers to restaurateurs to residents, support the health and well-being of our community by creating opportunities to eat healthy and live actively. Staff collaborate with partners to identify and implement programs and services (e.g., Stress, social emotional health and mindfulness) that will improve results on Gallup|Healthways Well-Being Index® (WBI®).

Performance Measures and Accomplishments

Lifespan Services – Blue Zones Project (Adult Services)

Health Priorities:

- Mindfulness, social-emotional learning and stress reduction
- Support evidence-based tobacco control policies
- Preventing drug abuse and excessive alcohol use
- Nutrition and exercise

Program Goals:

1. Develop a community-wide approach to address mindfulness, social emotional learning and stress reduction/resilience.
2. Integrate Blue Zones Project™ into Beach Cities Health District operations;
3. Increase positive health behaviors and measurably improve the health and well-being of beach cities residents;
4. Increase knowledge and awareness of the Blue Zones Project;
5. Increase beach cities resident's engagement in the Blue Zones Project;
6. Create positive, memorable encounters that support the objectives of the Blue Zones Project; and,
7. Maintain 100 Blue Zones Designated restaurants

Prior Year Accomplishments / FY2018-19 Objectives:

- Hosted Tri-Cities Living Streets education events – city staff, leaders and citizens
- General Plan and Coastal Land Use Plan update (PLAN Hermosa) Hermosa Beach adopted August 2017
- Completing Southern California Association of Governments Aviation Boulevard Multimodal Corridor Plan and Living Streets Design Manual for each of the three cities.
- Cumulative total of grant/funding awarded for Livability Projects in the all three Cities = \$16 million.
- Manhattan Beach Mobility Plan (circulation and living streets) adopted May 2018.
- Designated first meal delivery company – Prepp'd.
- Validating first major grocery store chain – Lazy Acres.

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-17	FY2017-18	FY2018-19
Completed Blue Zones Personal Pledge	25,000	26,000	28,000
Purpose Workshops participants	250	500	300
Blue Zones Designated Restaurants	100	125	125
Built Environment Projects/Policies/Plans	13	13	13

BCHD

FY2018-19 Budget



LifeSpan Services

Community Services

- Beach Cities Health District has a variety of programs and services to help Beach Cities residents lead healthy lives, including health referrals and resources to help adults and families navigate the array of services available to them in the South Bay and the greater Los Angeles area.

Program Description

Lifespan Services – Community Services

Community Services is formed of the following subdivisions:

- Care Management
- Volunteer Coordination
- Information and Referral
- Community-based programs and services

Community Services Administration

Provides strategic direction, management and evaluation for BCHD programs and services that support independent living for disabled and older adults as well as ensure health care access for all Beach Cities residents. This administrative function, in accordance with public health practice standards, seeks to address ongoing and emerging health needs of the uninsured and aging population.

Community Services Organization

Community Services staff work closely with the cities of Hermosa Beach, Manhattan Beach, and Redondo Beach, the local health care and social services system, non-profit organizations, and residents to create an age-friendly community. Care management is staffed by professional social workers who, with a team of more than 150 trained and supervised volunteers, help individuals live at home as long as safely possible, while supporting independence and improving quality of life. BCHD has established a health fund for income qualifying disabled and older residents who need additional services to support their independence and well-being.

In 2013, BCHD became a certified enrollment entity with Covered California, the nation's largest state health insurance marketplace. Staff are certified enrollment counselors who support residents select, enroll, and navigate a health insurance benefit. BCHD has established a health fund for income qualifying children, adults, and families who do not qualify for health insurance.

BCHD delivers community-based, evidence-based programs to promote healthy aging. Programs include physical activity classes (e.g., Tai Chi, Adaptive Strength Training, Agility Balance Coordination, Chair Yoga, Mindfulness), senior nutrition classes, chronic disease self-management (i.e., Healthier Living) and caregiver support (i.e., Powerful Tools for Caregivers and Memory Club).

Performance Measures and Accomplishments

Community Services Department

Health Priorities:

- Nutrition and exercise
- Mindfulness, social-emotional learning and stress reduction
- Substance abuse prevention
- Support evidence-based tobacco control policies
- Dementia programming

BCHD Community Care Services promotes access to health care and health-promoting programs and services for individuals and families living in the Beach Cities, including disabled and older adults.

Program Goals:

Care Management

- Improve the ability for the Beach Cities' older and disabled adults to continue living in their home
- Reduce injuries and accidents that cause severe disability in older adults
- Improve quality of life for older and disabled adults, and their caregivers
- Increase access to care management services while achieving high provider, volunteer and client satisfaction

Volunteer Programs

Conversation Companions

- Provide companionship and social support to clients

Brain Buddies

- Provide companionship and social support to clients with memory impairment

Errand Assistance

- Assist clients with errands to support independent living

Move Well

- Maintain or enhance physical function of frail older adults by helping clients

Support Line

- Provide additional support by initiating wellbeing checks Covered California
- Increase the number of insured Beach Cities residents
- Improve health literacy Information and Referral
- Provide information and referral to health care and health-promoting programs through our Officer of the Day information line Community-Based Programs and Services
- Offer evidence-based programs to promote healthy aging

Prior Year Accomplishments / FY2018-19 Objectives:

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-17	FY2017-18	FY2018-19
Number of Care Management Clients	430	430	452
Care Manager visits with Clients (Home or Office or Community Location)	1,242	1,115	1,500
Volunteer visits with clients	2,900	2,244	2,500
Officer of the Day Requests	1,372	1,426	2,780
Covered California Counseling	568	246	250

BCHD FY2018-19 Budget



Fitness Centers Financial Summary

Performance Measures and Accomplishments

Fitness Administration and Wellness Support

The fitness administration and wellness support team actively manage and reviews the operations at both the District's health and fitness facilities:

AdventurePlex's (APlex) health priorities focuses on "Nutrition and Exercise" to increase physical activity, promote healthy eating and prevent obesity. The Manhattan Beach facility offer drop in play for children and families 7 days per week to increase physical activity using the "we make fitness fun" model. It offers a variety of classes and activities for children and families each quarter of the year and ongoing special events for children and families that introduce AdventurePlex facility and programs.

The Center for Health and Fitness (CHF) is a community-based, health and fitness facility that emphasizes rehabilitation for individuals with chronic illnesses and cancer and general fitness for adults, and plus 65 adults. The Center welcomes underactive, first-time or inconsistent exercisers of all ages and offers very competitive monthly memberships to the general public. Programs offered include Pilates, yoga, and group exercise classes, specialized personal training, small group training, nutrition, massage and classes for Silver Sneakers.

The Fitness administration team is taking a lead role in the implementation of the Medical Fitness Association accreditation process and therefore is noting this project as its specific FY2018-19 Performance Objectives.

2016 – 2019 Health Priority Served:

- Nutrition and Exercise for our Adult population
- Mindfulness, Social Emotional Learning & Stress Reduction

Program Goals:

- Prepare Center for Health and Fitness for accreditation by Medical Fitness Association (MFA) in the Fall of 2018.

FY2018-2019 Objectives

Implement the following MFA Standards at Center for Health & Fitness:

- Medical Oversight
- Risk Management & Emergency-Response Policies
- Programs and Services

**Beach Cities Health District
Fitness Centers Rollup
Budget 2018-19**

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 4020-	Property Tax Revenue	-	-	-	-	-	-	-
	TOTAL TAX REVENUE	-	-	-	-	-	-	-

--- 4110-	Lease Revenue	-	-	-	-	-	-	-
--- 4120-	Revenue - POC	-	-	-	-	-	-	-
--- 4130-	Revenue - Prospect South Bay	-	-	-	-	-	-	-
--- 4140-	Interest Revenue	-	-	-	-	-	-	-
--- 4150-	Limited Partnership Revenue	-	-	-	-	-	-	-
	TOTAL INVESTMENT REVENUE	-	-	-	-	-	-	-

--- 4210	Revenue - Classes / Group	129,638	132,818	98%	132,419	200,360	636,242	594,461
--- 4220	Membership Revenue	849,451	830,099	102%	886,057	856,719	872,875	806,445
--- 4230	Individual/Consult/Single-Day	1,384,668	1,314,338	105%	1,260,719	893,198	859,260	880,966
--- 4250	Childcare Revenue	9,306	10,399	89%	12,800	12,727	16,459	20,172
--- 4260	Food/Beverage Revenue	25,885	23,802	109%	40,348	33,932	110,031	242,134
--- 4270	Camp Revenue	433,795	381,410	114%	350,680	324,226	-	-
--- 4280	Facility Rental	44,604	54,898	81%	74,624	67,695	73,185	84,235
--- 4290	Retail Revenue	13,938	14,440	97%	7,206	9,095	10,981	9,853
	TOTAL USER FEES REVENUE	2,891,285	2,762,204	105%	2,764,853	2,397,952	2,579,034	2,638,266

--- 4390-	Revenue (discontinue unless misc)	-	-	-	-	-	-	17,420
--- 4310-	Memorial Donations Revenue	-	-	-	-	-	-	-
--- 4320-	Grants	-	-	-	-	-	-	-
--- 4999-	Balance Due on Account	(15,000)	-	-	-	-	1,252,536	975,576
	TOTAL OTHER REVENUE	(15,000)	-	-	-	-	1,252,536	992,996
	TOTAL REVENUE	2,876,285	2,762,204	104%	2,764,853	2,397,952	3,831,570	3,631,262

--- 5610-	COGS - Cost of Goods Sold - non-food	14,680	16,850	87%	13,782	13,490	9,873	23,874
--- 5620-	Cafe Supplies - cost of good sold - food	16,588	19,470	85%	19,470	16,752	52,056	112,008
	TOTAL COST OF GOODS SOLD	31,268	36,320	86%	33,252	30,242	61,928	135,882

--- 5010-	Salaries - Reg FT-Ben	617,159	567,597	109%	537,636	466,451	578,125	435,371
--- 5015-	Salaries - Reg PT - Ben	868,642	817,697	106%	807,082	301,342	273,966	208,764
--- 5018-	Salaries - Reg PT - PERS-only	-	-	-	-	7,354	69,172	33,829
--- 5020-	Salaries - Reg PT - no Ben	-	-	-	-	363,817	340,425	405,860
--- 5025-	Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
--- 5030-	Salaries - Instructors - no Ben	258,515	261,832	99%	288,775	268,868	302,596	331,811
--- 5035-	Cafeteria Plan Contribution	119,134	112,662	106%	100,848	95,720	103,518	114,174
--- 5040-	Payroll Taxes	128,394	122,867	104%	125,375	106,352	105,584	95,555
--- 5050-	LTD Insurance	2,655	2,552	104%	1,656	1,764	2,028	2,472
--- 5055-	Pension Plan Contribution	94,267	83,600	113%	84,841	55,493	82,121	60,767
--- 5060-	Unemployment Benefits	-	-	-	-	-	-	-
--- 5065-	Employee Incentive Bonus	-	-	-	-	-	-	-
--- 5070-	Employee Service Awards Expense	-	-	-	-	-	-	-
--- 5057-	Vacation/Sick Leave	-	-	-	-	-	-	-
	TOTAL PAYROLL	2,088,766	1,968,807	106%	1,946,213	1,667,161	1,857,535	1,688,603

---		72%	71%		70%	70%	72%	64%
--- 5210-	Consumables (food used as supplies)	250	492	51%	492	492	2,580	1,500
--- 5215-	Insurance - General	39,263	41,592	94%	41,312	61,267	48,797	48,102
--- 5220-	Employee Travel/Parking	1,300	-	-	-	-	900	750
--- 5222-	Client transportation	13,930	13,930	100%	16,125	16,125	16,125	16,125
--- 5225-	Office Supplies	8,322	6,586	126%	6,766	5,756	6,493	8,750
--- 5227-	Gym/Locker room Supplies	39,632	30,842	129%	28,164	17,904	22,027	14,249
--- 5228-	Program Supplies	36,187	32,385	112%	32,883	30,375	51,914	46,823
--- 5229-	Janitorial supplies	22,360	22,605	99%	13,294	15,259	12,513	12,516
--- 5230-	Other Supplies	-	-	-	-	-	-	16,640
	TOTAL GEN & ADMIN EXPENSES	161,244	148,432	109%	139,036	147,178	161,349	165,455

--- 5110-	Employee Retention & Recognition	2,825	2,825	100%	2,825	1,485	3,901	3,429
--- 5111-	Employee Wellness	-	-	-	-	-	-	-
--- 5115-	ADP Payroll Processing Fees	-	-	-	-	-	-	-
--- 5120-	Education & Training Seminars	12,866	8,953	144%	4,775	6,363	9,454	7,500
--- 5125-	Insurance - Worker's Comp	41,016	47,555	86%	62,686	64,367	16,992	17,460
--- 5130-	Recruitment	4,474	2,511	178%	3,751	2,177	2,280	2,622
--- 5140-	Tuition Reimbursement	-	-	-	-	4,000	-	-
--- 5145-	Uniforms	9,477	7,877	120%	7,077	6,564	6,560	3,310
	TOTAL HUMAN RESOURCES EXPENSES	70,658	69,721	101%	81,114	84,956	39,187	34,321

--- 5311-	IT Server Equipment	-	-	-	-	-	-	-
--- 5312-	IT Workstations	-	5,200	0%	-	-	-	-
--- 5313-	Presentational Equipment	-	-	-	-	-	-	-
--- 5314-	Phone Equipment	-	-	-	-	-	-	-
--- 5315-	IT Repair & Maint Parts	-	-	-	-	-	-	-
--- 5316-	IT Website / Internet Equipment	-	-	-	-	3,000	-	-
--- 5317-	IT Monitors & Printers	-	-	-	-	-	-	-
--- 5320-	IT Network Expense	-	-	-	-	-	-	-

**Beach Cities Health District
Fitness Centers Rollup
Budget 2018-19**

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 5330-	IT Software Expense	64,593	61,792	105%	61,397	58,320	44,699	60,643
	TOTAL MIS EXPENSES	64,593	66,992	96%	61,397	61,320	44,699	60,643
--- 5410-	Advertising	-	-	-	-	-	-	-
--- 5415-	Community Education Materials	-	-	-	-	-	-	-
--- 5420-	Community Outreach	1,100	1,100	100%	1,100	1,100	1,100	1,100
--- 5425-	Internet / Intranet / Website	-	-	-	-	-	-	-
--- 5430-	Dues & Memberships	3,488	2,824	124%	2,074	2,074	3,658	3,658
--- 5435-	Educational Materials	243	243	100%	243	243	864	417
--- 5440-	Mailing Services	-	-	-	-	-	-	-
--- 5445-	Management of Volunteers	-	-	-	-	766	-	-
--- 5450-	Meetings	-	-	-	-	-	-	-
--- 5455-	Postage	1,168	1,171	100%	1,044	1,013	646	1,200
--- 5460-	Printing	10,180	5,216	195%	8,297	6,088	4,654	1,800
--- 5465-	Promotional Items/Materials	-	-	-	-	-	-	-
--- 5470-	Subscriptions	143	143	100%	143	143	421	277
--- 5499-	Business Promotion Allocation	5,000	-	-	-	-	191,776	165,178
	TOTAL COMMUNITY RELATIONS E	21,323	10,697	199%	12,901	11,427	203,119	173,630
--- 5510-	Building Maintenance & Repair	24,941	24,941	100%	25,713	22,470	31,270	29,458
--- 5515-	Equipment/Furniture < \$5,000	35,456	33,100	107%	39,040	16,600	25,212	25,548
--- 5520-	Equipment/Lease	21,628	60,900	36%	60,900	64,164	64,164	68,986
--- 5525-	Equipment/General Maintenance & R	24,745	17,895	138%	16,671	21,771	20,521	34,240
--- 5530-	Landscape Maintenance	8,367	8,367	100%	8,367	8,367	8,367	7,980
--- 5540-	Electricity	50,000	50,000	100%	50,000	50,000	45,725	44,340
--- 5542-	Gas	546	840	65%	840	2,045	2,647	2,394
--- 5544-	Water	-	-	-	-	-	-	-
--- 5546-	Waste Removal	2,904	2,856	102%	2,856	2,748	2,676	3,180
--- 5548-	Telephone	1,650	-	-	-	-	-	-
--- 5550-	Plant Service	-	1,500	0%	1,500	1,500	1,500	1,500
--- 5565-	Janitorial Services	-	120,000	0%	120,000	94,800	-	-
--- 5598-	Internal BOE allocation	-	-	-	-	-	191,865	185,429
--- 5599-	BOE allocation to tenants	120,000	-	-	-	-	-	-
	TOTAL FACILITIES EXPENSES	290,237	320,399	91%	325,887	284,465	393,947	403,055
--- 5710-	Accounting Services	-	-	-	-	-	-	-
--- 5715-	Banking Services	76,140	75,900	100%	-	-	-	-
--- 5720-	Election Expense	-	-	-	-	-	-	-
--- 5725-	Laundry Services	92,017	101,962	90%	86,914	55,680	50,638	40,212
--- 5730-	Legal Services	-	-	-	-	-	-	-
--- 5740-	Outside Services	18,800	11,754	160%	1,560	480	-	-
--- 5744-	Outside Service-Research	-	-	-	-	-	-	-
--- 5746-	Outside Services - H&F	127,826	123,763	103%	100,961	93,573	88,596	60,309
--- 5747-	Outside Services - Property	-	-	-	-	-	-	-
--- 5748-	Engineering/Maintenance Services	-	-	-	-	-	-	-
--- 5750-	Research Services	-	-	-	-	-	-	-
--- 5755-	Service Contracts	67,330	72,994	92%	75,648	82,858	27,768	23,773
--- 5760-	Taxes & Licensing	968	968	100%	968	968	968	968
	TOTAL PROFESSIONAL SERVICES	383,080	387,341	99%	266,051	233,559	167,970	125,262
--- 5910-	Prospect South Bay	-	-	-	-	-	-	-
--- 5920-	Interest Expense	-	-	-	-	-	-	-
--- 5999-	Indirect Admin Services	-	-	-	-	-	873,852	772,704
	TOTAL OTHER	-	-	-	-	-	873,852	772,704
--- 5930-	Grant Expense	-	-	-	-	-	-	-
--- 5935-	Health Fund	-	-	-	-	-	-	-
--- 5940-	Holiday Assistance	-	-	-	-	-	-	-
	TOTAL FUNDS & GRANTS	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	3,111,169	3,008,709	103%	2,865,851	2,520,308	3,803,587	3,559,554
	NET INCOME (LOSS) BEFORE CAPEX	(234,884)	(246,505)	95%	(100,998)	(122,356)	27,983	71,709

BCHD

FY2018-19 Budget



Fitness Centers

Success at AdventurePlex

- Named best indoor play facility
- Named best land camp
- Making fitness fun and learning fun
- More than 30,000 kids/year

Department Description

Fitness Services - AdventurePlex

AdventurePlex is geared to challenge children - physically, mentally and intellectually - with non-stop activities in a safe, structured environment. It provides a fun place to play, with an Adventure Play Structure full of mazes, tunnels and slides; an outdoor rock climbing wall and ropes course; gymnasium; arts & crafts rooms; Toddler Town and catering provided by Fresh Brothers Pizza.

Operations Department

The Operations Department oversees all of the AdventurePlex facility operations, including:

- Customer drop in play and Membership services.

The Operations Department is headed by the Manager.

Programs Department

The Programs Department oversees the programs, classes and fitness portions of the AdventurePlex facility, including:

- Implementation and management of classes and teambuilding.
- Ropes course and rock wall operations.

The Programs Department is headed by the Manager.

Events Department

The Events Department oversees the special events, birthday parties and rentals for AdventurePlex, including:

- Development, sales, facilitation and follow up of AdventurePlex events.

The Events Department is headed by the Manager.

Camps Department

The Camp department oversees the planning and operations for all AdventurePlex camps, including:

- Design and management of the AdventurePlex operations for seasonal camps.

The Camp Department is headed by the Manager.

Toddler Town

The Toddler Town department oversees the planning and operations for all AdventurePlex Toddler Town activities, including:

- Design and management of the AdventurePlex operations for toddler farm to table activities, toddler classes and toddler birthday parties.

The Toddler Town Department is headed by the Manager.

Performance Measures and Accomplishments

Fitness Services - AdventurePlex

2016 – 2019 Health Priority Served:

- Nutrition and Exercise for our Youth population.

Program Goals:

- Offer drop in play for children and families 7 days per week to increase physical activity using the “we make fitness fun” model
- Offer a variety of classes and activities for children and families each quarter of the year
- Offer ongoing special events for children and families that introduce AdventurePlex facility and programs
- Offer accredited seasonal camps for children throughout the year offering a health and fitness alternative to the camps prevalent in the South Bay when schools are not in session
- Offer comprehensive toddler and parent programming and a state-of-the-art imaginative play area for children ages 0-5

Prior Year Accomplishments:

- Named best birthday party facility and best land camp in the Easy Reader Best of the Beach awards for 2017.

FY 2018-19 Objectives:

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-2017	FY2017-2018	FY2018-2019
Drop in Play	31,466	31,500	26,316
Class Participants	1,550	1,550	211
Birthday Parties	389	400	365
Campers	3,007	3,100	3,248

BCHD

FY2018-19 Budget



Fitness Centers

Center for Health & Fitness

- 17,000 sq. ft. Medical Fitness facility, including yoga, Pilates and massage
- Integrates physical activities and nutrition with healthy lifestyles
- Over 3,000 members and guests
- Evidence-based weight management and small group training success

Department Description

Center for Health and Fitness

Center for Health and Fitness (CHF) provides affordable, age-appropriate physical activities to assist community members in their efforts to achieve optimal health.

Operations Department

The Operations Department oversees all of the CHF facility operations, including:

- Membership services, including recruitment, retention and childcare.

The Operations Department is headed by the General Manager and supported by the Member Services Manager.

Personal Training Department

The Personal Training (PT) Department oversees all personal training, including:

- Degreed and certified trainers implementing complimentary fitness assessments and orientation sessions to help develop a personalized exercise program for each member.

The PT Department is headed by the Programs Manager.

Pilates Department

The Pilates Department oversees the implementation of Pilates, including:

- Certified Pilates instructors providing classes to our membership.

The Pilates Department is headed by the Programs Manager.

Yoga Department

The Yoga department oversees the implementation of Yoga, including:

- Certified Yoga instructors providing classes to our membership.

The Yoga Department is headed by the Programs Manager.

Fee Based Services Department

The Fee Based Services department oversees the specialty classes, services and massage, including:

- Certified instructors, massage therapists and a Registered Dietician.

The Fee Based Services Department is headed by the General Manager.

Performance Measures and Accomplishments

Fitness Services - Center for Health & Fitness

2016 – 2019 Health Priority Served:

- Nutrition and Exercise for our Adult and Adult 65+ populations.

Program Goals:

- Continue to offer a variety of classes and programs for adults in the Beach Cities which enhance active aging.
- Continue to provide personal training services by degreed and nationally certified personal trainers.
- Continue to implement programming with outcomes measurements to track improvements in member's health and fitness parameters.
- Implement a Medical Exercise Training program led by Medical Exercise Specialists and create partnerships with local physicians and health providers.

Prior Year Accomplishments:

- Physician referrals from Providence, Little Company of Mary for CHF Cardiac Exercise Program membership, personal training and nutrition services.
- Seventh Annual Spirit of Wellness Celebration, with over 100 members, guests and city officials in attendance.
- Silver Sneakers Fitness Program, with more than 850 active members each month.
- Small Group Training and Well-Being Lifestyle & Weight Management programming sustained with statistically significant measureable outcomes.

FY2018-2019 Objectives

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-2017	FY2017-2018	FY2018-2019
New Membership	972	727	964
Personal Training Sessions	7,227	7,250	7,250
Pilates, Yoga and Fee-Based Class Participants	7,644	7,650	7,650

BCHD FY2018-19 Budget

Administrative Departments

Beach Cities Health District
Support & Other Programs Services
Budget 2018-19

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 4020-	Property Tax Revenue	3,760,620	3,378,704	111%	3,231,756	3,091,224	-	-
	TOTAL TAX REVENUE	3,760,620	3,378,704	111%	3,231,756	3,091,224	-	-

--- 4110-	Lease Revenue			-	-	-	-	-
--- 4120-	Revenue - POC	-	-	-	-	-	-	-
--- 4130-	Revenue - Prospect South Bay	-	-	-	-	-	-	-
--- 4140-	Interest Revenue	1,000,840	975,812	103%	975,681	931,990	-	-
--- 4150-	Limited Partnership Revenue	2,161,680	1,861,600	116%	2,161,600	2,322,000	-	-
	TOTAL INVESTMENT REVENUE	3,162,520	2,837,412	111%	3,137,281	3,253,990	-	-

--- 4210	Revenue - Classes / Group	-	-	-	-	-	-	-
--- 4220	Membership Revenue	-	-	-	-	-	-	-
--- 4230	Individual/Consult/Single-Day	-	-	-	-	-	-	-
--- 4250	Childcare Revenue	-	-	-	-	-	-	-
--- 4260	Food/Beverage Revenue	-	-	-	-	-	-	-
--- 4270	Equipment Sales Revenue	-	-	-	-	-	-	-
--- 4280	Facility Rental	-	-	-	-	-	-	-
--- 4290	Retail Revenue	-	-	-	-	-	-	-
	TOTAL USER FEES REVENUE	-	-	-	-	-	-	-

--- 4390-	Revenue (discontinue unless misc)	4,700	-	-	-	-	-	-
--- 4310-	Memorial Donations Revenue	5,000	-	-	-	-	-	-
--- 4320-	Grants	-	-	-	-	-	-	-
--- 4999-	Transfers in (out)	-	-	-	-	-	180	240,336
	TOTAL OTHER REVENUE	9,700	-	-	-	-	180	240,336
	TOTAL REVENUE	6,932,840	6,216,116	112%	6,369,037	6,345,214	180	240,336

--- 5610-	COGS - Cost of Goods Sold - non-f	-	-	-	-	-	-	-
--- 5620-	Cafe Supplies - cost of good sold - f	-	-	-	-	-	-	-
	TOTAL COST OF GOODS SOLD	-	-	-	-	-	-	-

--- 5010-	Salaries - Reg FT-Ben	1,673,901	1,496,234	112%	1,432,234	1,282,140	882,309	845,238
--- 5015-	Salaries - Reg PT - Ben	86,376	90,159	96%	-	26,793	-	-
--- 5018-	Salaries - Reg PT - PERS-only	-	-	-	25,168	-	-	-
--- 5020-	Salaries - Reg PT - no Ben	-	-	-	24,960	-	-	-
--- 5025-	Salaries - Temporary PT - No Ben	-	-	-	-	32,175	-	-
--- 5030-	Salaries - Instructors - no Ben	4,872	4,740	103%	-	-	-	6,000
--- 5035-	Cafeteria Plan Contribution	186,993	174,962	107%	152,163	134,407	77,250	57,930
--- 5040-	Payroll Taxes	116,603	112,344	104%	98,739	102,593	47,811	49,854
--- 5050-	LTD Insurance Premiums	4,718	3,968	119%	3,288	2,743	3,156	3,156
--- 5055-	Pension Benefits	189,687	189,978	100%	196,445	96,027	134,607	136,998
--- 5060-	Unemployment Benefits	13,000	20,000	65%	29,000	45,000	60,000	50,000
--- 5065-	Employee Incentive Bonus	-	-	-	-	-	-	-
--- 5070-	Employee Service Awards Expense	2,592	2,700	96%	2,440	2,600	3,850	1,500
--- 5057-	Vacation/Sick Leave	-	-	-	-	-	-	-
	TOTAL PAYROLL	2,278,742	2,095,085	109%	1,964,437	1,724,478	1,208,983	1,150,676

--- 5210-	Consumables (food used as supplie	9,150	12,244	75%	9,516	15,400	16,500	7,700
--- 5215-	Insurance - General	65,381	65,767	99%	82,865	61,482	84,212	83,025
--- 5220-	Employee Travel/Parking	27,102	26,738	101%	23,732	15,150	12,650	12,450
--- 5222-	Client transportation	-	-	-	-	-	-	-
--- 5225-	Office Supplies	11,102	11,206	99%	7,384	16,920	11,950	12,570
--- 5227-	Gym/Locker room Supplies	-	-	-	-	-	-	-
--- 5228-	Program Supplies	13,795	5,900	234%	996	-	-	-
--- 5229-	Janitorial supplies	2,400	2,400	100%	2,400	2,400	-	-
--- 5230-	Other Supplies	4,340	3,240	134%	960	440	-	-
	TOTAL GEN & ADMIN EXPENSES	133,270	127,495	105%	127,853	111,792	125,312	115,745

--- 5110-	Employee Retention & Recognition	5,860	7,111	82%	3,300	360	3,860	3,860
--- 5111-	Employee Wellness	43,227	50,664	85%	35,612	12,000	48,800	23,300
--- 5115-	ADP Payroll Processing Fees	46,536	60,132	77%	58,440	70,000	-	-
--- 5120-	Education & Training Seminars	19,271	27,245	71%	12,064	11,320	12,600	22,285
--- 5125-	Insurance - Worker's Comp	3,903	4,524	86%	5,968	11,177	6,084	5,724
--- 5130-	Recruitment	17,625	26,334	67%	48,540	7,440	5,640	5,640
--- 5140-	Tuition Reimbursement	11,160	13,836	81%	14,472	-	8,000	3,300
--- 5145-	Uniforms	4,170	3,600	116%	2,000	2,000	2,000	1,000
	TOTAL HUMAN RESOURCES EXP	151,752	193,446	78%	180,396	114,297	86,984	65,109

--- 5311-	IT Server Equipment	2,500	7,000	36%	4,500	2,000	-	5,000
--- 5312-	IT Workstations	-	-	-	10,000	10,000	9,000	10,200
--- 5313-	Presentational Equipment	-	2,000	0%	500	-	2,000	1,800
--- 5314-	Phone Equipment	9,000	6,000	150%	6,600	6,600	2,000	4,600
--- 5315-	IT Repair & Maint Parts	1,740	1,240	140%	1,440	1,188	1,500	720
--- 5316-	IT Website / Internet Equipment	-	2,353	0%	-	-	-	1,500
--- 5317-	IT Monitors & Printers	-	1,000	0%	500	1,000	2,160	2,160
--- 5320-	IT Network Expense	2,200	2,200	100%	-	2,200	-	2,200

Beach Cities Health District
Support & Other Programs Services
Budget 2018-19

		Budget FY18-19	Budget FY17-18	% Var Bud 19 Bud 18	Budget FY16-17	Budget FY15-16	Budget FY14-15	Budget FY13-14
--- 5330-	IT Software Expense	95,700	64,133	149%	54,784	32,280	31,000	40,180
	TOTAL MIS EXPENSES	111,140	85,926	129%	78,324	55,268	47,660	68,360
---	5410-	117,389	141,670	83%	139,200	161,168	177,488	78,311
---	5415-	-	-	-	-	-	-	-
---	5420-	33,850	20,238	167%	46,470	42,550	73,500	15,500
---	5425-	10,000	15,000	67%	11,860	10,000	40,000	6,600
---	5430-	25,920	24,905	104%	18,959	19,516	6,280	5,435
---	5435-	500	500	100%	300	300	16,800	2,200
---	5440-	10,680	9,050	118%	11,675	11,362	18,367	11,055
---	5445-	21,605	17,940	120%	11,824	4,820	4,280	3,280
---	5450-	26,410	28,550	93%	18,130	19,220	5,604	5,604
---	5455-	63,040	65,743	96%	57,785	60,359	76,525	61,612
---	5460-	151,240	135,125	112%	127,371	119,080	145,951	76,836
---	5465-	50,850	54,380	94%	42,500	36,950	57,050	38,550
---	5470-	-	-	-	576	240	1,440	2,749
---	5499-	-	-	-	-	-	(416,019)	(165,178)
	TOTAL COMMUNITY RELATIONS	511,484	513,101	100%	486,650	485,565	207,266	142,554
---	5510-	-	-	-	-	-	-	-
---	5515-	3,400	4,692	72%	1,500	1,000	1,300	1,300
---	5520-	3,360	3,900	86%	29,472	29,268	25,868	25,868
---	5525-	6,800	6,000	113%	1,500	3,500	-	-
---	5530-	-	-	-	-	-	-	-
---	5540-	-	-	-	-	-	-	-
---	5542-	-	-	-	-	-	-	-
---	5544-	-	-	-	-	-	-	-
---	5546-	-	-	-	-	-	-	-
---	5548-	64,800	56,940	114%	53,484	49,250	68,448	49,250
---	5550-	1,620	1,500	108%	1,500	1,400	-	-
---	5565-	-	-	-	-	-	-	-
---	5598-	-	-	-	-	-	-	90,537
---	5599-	-	-	-	-	-	-	-
	TOTAL FACILITIES EXPENSES	79,980	73,032	110%	87,456	84,418	95,616	166,954
---	5710-	39,100	36,500	107%	20,000	21,048	-	-
---	5715-	20,800	25,300	82%	90,000	96,000	-	-
---	5720-	140,000	-	-	145,000	-	-	-
---	5725-	-	-	-	-	-	-	-
---	5730-	84,500	79,996	106%	76,500	76,500	74,000	57,500
---	5740-	258,775	230,930	112%	230,720	313,992	223,262	190,185
---	5744-	-	-	-	25,596	-	-	-
---	5746-	-	-	-	-	-	-	-
---	5747-	-	-	-	-	-	-	-
---	5748-	-	-	-	-	-	-	-
---	5750-	-	-	-	-	-	-	-
---	5755-	24,000	35,496	68%	36,000	24,000	29,896	21,099
---	5760-	4,810	4,800	100%	3,898	1,035	-	-
	TOTAL PROFESSIONAL SERVICE	571,985	413,022	138%	627,714	532,575	327,158	268,784
---	5910-	-	-	-	-	-	-	-
---	5920-	273,538	307,507	89%	338,895	394,683	-	-
---	5999-	-	-	-	-	-	(2,098,980)	(2,089,704)
	TOTAL OTHER	273,538	307,507	89%	338,895	394,683	(2,098,980)	(2,089,704)
---	5930-	45,000	45,000	100%	45,000	45,000	-	-
---	5935-	-	-	-	-	-	-	1,000
---	5940-	7,000	-	-	-	-	-	-
	TOTAL FUNDS & GRANTS	52,000	45,000	116%	45,000	45,000	-	1,000
	TOTAL OPERATING EXPENSES	4,163,890	3,853,614	108%	3,936,725	3,548,075	(2)	(110,522)
	NET INCOME (LOSS) BEFORE CAPEX	2,768,949	2,362,502		2,432,312	2,797,139	182	350,858

Beach Cities Health District

Property Rollup

Budget 2018-19

Beach Cities Health District				% Var					
Property Rollup		Budget	Budget	Bud 19	Budget	Budget	Budget	Budget	
Budget 2018-19		FY18-19	FY17-18	Bud 18	FY16-17	FY15-16	FY14-15	FY13-14	
--- 4020-	Property Tax Revenue	-	-	-	-	-	-	-	
	TOTAL TAX REVENUE	-	-	-	-	-	-	-	
---	4110-	Lease Revenue	3,712,742	3,620,507	103%	2,967,156	2,949,918	2,723,555	2,499,168
	BOE allocation to tenants	750,429	711,385						
---	4120-	Revenue - POC	-	-	-	-	-	-	
---	4130-	Revenue - Prospect South Bay	-	-	-	-	-	-	
---	4140-	Interest Revenue	-	-	-	-	-	-	
---	4150-	Limited Partnership Revenue	-	-	-	-	-	-	
	TOTAL INVESTMENT REVENUE	4,463,171	4,331,892	103%	2,967,156	2,949,918	2,723,555	2,499,168	
---	4210	Revenue - Classes / Group	-	-	-	-	-	-	
---	4220	Membership Revenue	-	-	-	-	-	-	
---	4230	Individual/Consult/Single-Day	-	-	-	-	-	-	
---	4250	Childcare Revenue	-	-	-	-	-	-	
---	4260	Food/Beverage Revenue	-	-	-	-	-	-	
---	4270	Equipment Sales Revenue	-	-	-	-	-	-	
---	4280	Facility Rental	-	-	-	-	-	-	
---	4290	Retail Revenue	-	-	-	-	-	-	
	TOTAL USER FEES REVENUE	-	-	-	-	-	-	-	
---	4390-	Revenue (discontinue unless misc)	-	-	-	-	-	-	
---	4310-	Memorial Donations Revenue	-	-	-	-	-	-	
---	4320-	Grants	-	-	-	-	-	-	
---	4999-	Transfers in (out)	-	-	-	-	(1,447,824)	(1,731,720)	
	TOTAL OTHER REVENUE	-	-	-	-	-	(1,447,824)	(1,731,720)	
	TOTAL REVENUE	4,463,171	4,331,892	103%	2,967,156	2,949,918	1,275,731	767,448	
---	5610-	COGS - Cost of Goods Sold - non-food	-	-	-	-	-	-	
---	5620-	Cafe Supplies - cost of good sold - food	-	-	-	-	-	-	
	TOTAL COST OF GOODS SOLD	-	-	-	-	-	-	-	
---	5010-	Salaries - Reg FT-Ben	81,110	66,970	121%	93,987	254,220	193,794	164,296
---	5015-	Salaries - Reg PT - Ben	-	-	-	-	-	-	-
---	5018-	Salaries - Reg PT - PERS-only	-	-	-	-	-	-	26,616
---	5020-	Salaries - Reg PT - no Ben	-	-	-	-	-	-	-
---	5025-	Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
---	5030-	Salaries - Instructors - no Ben	-	-	-	-	-	-	-
---	5035-	Cafeteria Plan Contribution	6,171	5,267	117%	9,805	15,882	21,396	21,396
---	5040-	Payroll Taxes	5,193	4,575	114%	7,068	19,448	13,086	12,882
---	5050-	LTD Insurance Premiums	158	127	124%	216	541	384	372
---	5055-	Pension Benefits	7,657	6,288	122%	9,072	18,202	17,982	17,712
---	5060-	Unemployment Benefits	-	-	-	-	-	-	-
---	5065-	Employee Incentive Bonus	-	-	-	-	-	-	-
---	5070-	Employee Service Awards Expense	-	-	-	-	-	-	-
---	5057-	Vacation/Sick Leave	-	-	-	-	-	-	-
	TOTAL PAYROLL	100,289	83,227	121%	120,148	308,293	246,642	243,274	
---	5210-	Consumables (food used as supplies)	-	-	-	-	-	-	-
---	5215-	Insurance - General	110,477	109,626	101%	110,985	126,615	124,132	119,357
---	5220-	Employee Travel/Parking	-	-	-	-	-	660	500
---	5222-	Client transportation	-	-	-	-	-	-	-
---	5225-	Office Supplies	-	-	-	-	-	932	996
---	5227-	Gym/Locker room Supplies	-	-	-	-	-	-	-
---	5228-	Program Supplies	-	-	-	-	-	-	-
---	5229-	Janitorial supplies	12,000	28,800	42%	18,000	11,040	20,628	19,504
---	5230-	Other Supplies	-	-	-	-	-	1,440	1,490
	TOTAL GEN & ADMIN EXPENSES	122,477	138,426	88%	128,985	137,655	147,792	141,847	
---	5110-	Employee Retention & Recognition	-	-	-	-	-	-	-
---	5111-	Employee Wellness	-	-	-	-	-	-	-
---	5115-	ADP Payroll Processing Fees	-	-	-	-	-	-	-
---	5120-	Education & Training Seminars	-	-	-	-	-	2,400	2,400
---	5125-	Insurance - Worker's Comp	210	244	86%	324	-	2,688	2,532
---	5130-	Recruitment	-	-	-	-	-	-	-
---	5140-	Tuition Reimbursement	-	-	-	-	-	4,000	4,000
---	5145-	Uniforms	-	-	-	-	-	900	900
	TOTAL HUMAN RESOURCES EXPENSES	210	244	86%	324	-	9,988	9,832	
---	5311-	IT Server Equipment	-	-	-	-	-	-	-
---	5312-	IT Workstations	-	-	-	-	-	-	-
---	5313-	Presentational Equipment	-	-	-	-	-	-	-
---	5314-	Phone Equipment	-	-	-	-	-	-	-
---	5315-	IT Repair & Maint Parts	-	-	-	-	-	-	-
---	5316-	IT Website / Internet Equipment	-	-	-	-	-	-	-
---	5317-	IT Monitors & Printers	-	-	-	-	-	-	-

Beach Cities Health District

Property Rollup

Budget 2018-19

Beach Cities Health District				% Var				
Property Rollup		Budget	Budget	Bud 19	Budget	Budget	Budget	Budget
Budget 2018-19		FY18-19	FY17-18	Bud 18	FY16-17	FY15-16	FY14-15	FY13-14
---	5320- IT Network Expense	-	-	-	-	-	-	-
---	5330- IT Software Expense	-	-	-	-	-	-	-
	TOTAL MIS EXPENSES	-	-	-	-	-	-	-
---	5410- Advertising	-	-	-	-	-	-	-
---	5415- Community Education Materials	-	-	-	-	-	-	-
---	5420- Community Outreach	-	-	-	-	-	-	-
---	5425- Internet / Intranet / Website	-	-	-	-	-	-	-
---	5430- Dues & Memberships	-	-	-	-	-	-	-
---	5435- Educational Materials	-	-	-	-	-	-	-
---	5440- Mailing Services	-	-	-	-	-	-	-
---	5445- Management of Volunteers	-	-	-	-	-	-	-
---	5450- Meetings	-	-	-	-	-	350	600
---	5455- Postage	-	-	-	-	-	120	360
---	5460- Printing	-	-	-	-	-	-	396
---	5465- Promotional Items/Materials	-	-	-	-	-	-	-
---	5470- Subscriptions	-	-	-	-	-	144	144
---	5499- Business Promotion Allocation	-	-	-	-	-	-	-
	TOTAL COMMUNITY RELATIONS EXPENSES	-	-	-	-	-	614	1,500
---	5510- Building Maintenance & Repair	154,315	140,880	110%	269,995	353,161	105,000	82,500
---	5515- Equipment/Furniture < \$5,000	21,000	24,000	88%	29,525	-	-	6,004
---	5520- Equipment/ Lease	88,452	85,956	103%	83,448	83,448	83,448	41,724
---	5525- Equipment/General Maintenance & Repair	110,718	96,989	114%	119,599	-	46,400	4,800
---	5530- Landscape Maintenance	74,546	71,924	104%	73,900	79,420	64,920	57,600
---	5540- Electricity	320,650	379,260	85%	422,260	445,600	430,442	389,084
---	5542- Gas	126,000	144,000	88%	144,000	126,600	132,408	132,902
---	5544- Water	123,700	104,400	118%	104,400	85,684	85,902	86,500
---	5546- Waste Removal	12,088	12,088	100%	12,089	11,044	11,001	9,200
---	5548- Telephone	-	-	-	-	-	-	-
---	5550- Plant Service	3,289	3,600	91%	3,600	3,600	5,700	5,715
---	5565- Janitorial Services	112,080	113,280	99%	57,600	70,080	124,000	107,700
---	5598- Internal BOE allocation	-	-	-	-	-	(223,179)	(297,685)
---	5599- BOE allocation to tenants	-	-	-	(723,617)	(723,617)	(884,253)	(857,379)
	TOTAL FACILITIES EXPENSES	1,146,838	1,176,377	97%	596,799	535,020	(18,211)	(231,335)
---	5710- Accounting Services	-	-	-	-	3,000	-	-
---	5715- Banking Services	-	-	-	-	-	-	-
---	5720- Election Expense	-	-	-	-	-	-	-
---	5725- Laundry Services	-	-	-	-	-	-	-
---	5730- Legal Services	-	-	-	-	-	-	-
---	5740- Outside Services	2,500	-	-	5,100	2,500	-	-
---	5744- Outside Service-Research	-	-	-	-	-	-	-
---	5746- Outside Services - H&F	-	-	-	-	-	-	-
---	5747- Outside Services - Property	84,000	74,000	114%	60,000	60,000	-	48,000
---	5748- Engineering/Maintenance Services	290,826	276,790	105%	273,479	145,633	-	-
---	5750- Research Services	-	-	-	-	-	-	-
---	5755- Service Contracts	28,192	5,680	496%	64,300	-	144,229	132,287
---	5760- Taxes & Licensing	5,882	3,652	161%	3,652	6,087	24,947	2,600
	TOTAL PROFESSIONAL SERVICES EXPENSES	411,400	360,122	114%	406,531	217,220	169,176	182,887
---	5910- Prospect South Bay	72,000	60,000	120%	63,600	55,000	51,720	57,816
---	5920- Interest Expense	-	-	-	-	-	-	-
---	5999- Debt Service - Principal Pmt.	446,463	412,493	108%	-	-	200,700	189,132
	TOTAL OTHER	518,463	472,493	110%	63,600	55,000	252,420	246,948
---	5930- Grant Expense	-	-	-	-	-	-	-
---	5935- Health Fund	-	-	-	-	-	-	-
---	5940- Holiday Assistance	-	-	-	-	-	-	-
	TOTAL FUNDS & GRANTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES		2,299,678	2,230,889	103%	1,316,387	1,253,188	808,421	594,953
NET INCOME (LOSS) BEFORE CAPEX		2,163,494	2,101,003		1,650,769	1,696,730	467,310	172,495

Department Description

Support Departments

Support is comprised of the following component areas:

Executive. The CEO and administrative staff provide leadership and guidance to help departments and staff to maintain BCHD's mission, vision and goals. Centralized administrative services supports all district staff.

Health Promotions. Communications and Marketing provides all aspects of marketing and communications to District staff and board members. The department ensures that Beach Cities Health District's programs and services are represented in a manner that conveys our preventive health mission to the community we serve. The department handles media relations, graphic design, copywriting, copyediting, marketing communications, promotions, partnerships, advertising, branding, creative-content for internal and external Web sites, crisis communications, audiovisual production of board meeting videos, and publishing of the District's quarterly magazine, LiveWell. Communications and Marketing oversees the district's community relations involvement in local business and service organizations and through participation in community events and fairs.

Information Services maintains BCHD's hardware, software and the network, configures and troubleshoots problems with computers, printers and telephones and provides long-term strategic planning.

Financial Services. The Finance Department provides support for the general ledger, accounts payable and receivable, payroll, financial reporting, treasury and leads the annual budget process. The department protects BCHD through audit and maintaining accounting controls. Finance also provides monthly management budgetary variance reports to all departments and monthly treasury and financial results reports to the CEO and elected Board of Directors.

- BCHD budgets have earned the CSMFO Meritorious Budget award since FY2007-08 and the Outstanding Financial Reporting award for the BCHD Comprehensive Annual Financial Report for the year ended June 30, 2017. The FY2017-18 budget contemplates maintaining these levels of accounting and financial reporting.

Administration & Real Estate Management is handled by the Executive Director of Real Estate and Administration department with the support of an outside vendor. It is responsible for maintaining property management of the Beach Cities Health District and its owned and leased properties to ensure that building standards are set for safety and comfort.

Work Well. “WorkWell-LiveWell” is an employee wellness program initiative. The Health Priorities are increasing physical activity, promoting healthy eating, reducing obesity and preventing chronic diseases for the adult population. The employer wellness program will provide accessible structured activities that promote the five dimensions of wellbeing (Purpose, Social, Financial, Physical, and Community) as defined by the Gallup-Healthways Wellbeing Index.

Human Resources. Human Resources provides services that promote a work environment characterized by fair treatment, open communication, personal accountability, trust, mutual respect and fun! Human Resources also maintains benefits and compensation, employee relations, performance management, recruiting and hiring, regulatory compliance, and training programs. BCHD is also proud to be recognized for its award-winning work culture by receiving national recognition as a best place to work from the American Psychological Association, Modern Healthcare, Outside Magazine, Los Angeles Business Journal and the American Heart Association.

Volunteer Management. Under supervision of Human Resources, a volunteer corps of more than 1,000 people participated in 25 volunteer programs, contributing 34,000 hours of service to the beach cities community last year. BCHD sees volunteering as a community health program in itself, as health benefits include lower rates of depression, higher rates of life satisfaction and increased life expectancy. There are opportunities for groups and individuals to utilize their gifts, talents, and passions throughout a variety of District programming, including:

- **Volunteering With Youth** through our partnerships with beach cities elementary schools to deliver nutrition and garden education, walk students safely to school, or tend to school gardens in preparation for lesson delivery. Volunteers can also be found at AdventurePlex, our fitness center created especially for youth where kids play their way to good health.
- **Volunteering With Adults** by providing administrative support to our departments, such as staffing our front desks, serving on committees, working on special projects, supporting community events, and even helping recruit and place volunteers! Volunteers can also be found at the Center for Health & Fitness, providing a warm and welcoming experience to all members and guests.
- **Volunteering With Seniors** by keeping beach cities seniors healthy and independent in their homes for as safe and as long as possible. Volunteers can support our older adults with activities such as running errands, providing social visits, coaching seniors through simple exercises for strength and balance training, delivering emergency preparedness kits, making check-in calls to clients, or facilitating community support groups.

Administrative Services. Under supervision of Human Resources, Administrative Services strives to assist BCHD departments in all functions of administrative coordination. From daily tasks of filing, collating, copying, and data entry, this department

also assists with many special projects like preparing materials for a community event or lesson delivery in participating elementary schools. Administrative services also coordinates a group of dedicated administrative volunteers to assist in completing these help tickets for service or communicating with the general public, answering phones and handling walk-ins, to ensure community members get the correct information and assistance they need.

Performance Measures and Accomplishments

Support – Health Promotions

Program Goals:

- Educate and engage residents around preventive health and deepen the community's awareness and understanding of Beach Cities Health District and how the programs and services it provides are benefiting residents.
- Make accessing information on www.bchd.org easy and intuitive.
- Represent BCHD at community events and build/maintain relationships.
- Provide marketing and promotional support that help AdventurePlex and the Center for Health & Fitness achieve their revenue goals.

Prior Year Accomplishments:

- Initiated the community outreach process for the Health Living Campus by conducting more than 45 community presentations and meetings.
- Created and distributed FY17-18 Annual report and quarterly LiveWell publication to 67,000 homes in the Beach Cities. The report and LiveWell focused on the need in the Beach Cities, as well as the impact Beach Cities Health District's programs and services have made in the community.
- An additional 129 news stories in local, regional and national print/online outlets.
- Provided programming for residents to build community connectedness and promote fun physical activity through Beach Cities Free Fitness Weekends and Summer Series. The Summer Series included Yoga in Manhattan Beach and Zumba in Redondo Beach. The Weekends, a partnership between 25 local fitness studios provided residents with opportunities to try new a new class at no cost.
- Celebrated incredible Center for Health & Fitness members at the sixth annual Spirit of Wellness event. The health and well-being achievements were viewed 10,000 times and share 73 times on social media.

FY2018-19 Goals:

Performance Measure	Prior Year Actual	Current Year Actual	Next Year Estimate
	FY16-2017	FY17-2018	FY18-2019
Increase Web traffic by five percent 1. BCHD.org 2. AdventurePlex.org 3. BeachCitiesGym.org	1. 79,867 2. 121,914 3. 30,759	1. 85,975 2. 112,881 3. 26,249	1. 90,273 2. 118,525 3. 27,561
Increase BCHD Facebook fans	5,676	5,887	6,000
Generate online and print media clips	173 clips	129 clips	150 clips
Produce Beach Cities Annual Report and LiveWell mailer	Complete	Complete	On target

Performance Measures and Accomplishments

Work Well

2016 – 2019 Health Priority Served:

- Nutrition and Exercise for our Adult population
- Mindfulness, Social Emotional Learning & Stress Reduction

Program Goals:

- Sustain 65% participation rate for BCHD internal wellness program.
- Achieve 50% participation rate for City of Redondo Beach wellness program.
- Prepare health risk assessment analysis (FY17/18 vs. FY 18/19).
- Launch 18-month wellness program for City of Redondo Beach full-time staff members.

Prior Year Accomplishments:

- Achieved a 65% employee participation rate for BCHD full-time staff participation.
- Initiated contract with City of Redondo Beach for an 18-month employee wellness program.

FY2018-2019 Objectives

- Refine metrics for BCHD Wellness Program return on investment (ROI).
- Position City of Redondo Beach wellness committee to function autonomously.
- Identify one additional employer to launch an employee wellness program.

Performance Measures and Accomplishments

Support - HR Department

Human Resources, Volunteer Services, Administrative Services

Program Goals:

- Consults with departments to provide guidance and support around knowledge management, change management, strategic redirection, management development, and succession planning.
- Develops and maintains workforce planning strategy that links to the District's overall strategic plan and business strategy.
- Enhances and maintains a competitive compensation and benefits package to retain top caliber talent.
- Oversees the development, implementation and evaluation of District-wide training and recognition programs to ensure employees are constantly increasing their human capital and thus providing increased value to the District.
- Administers performance management systems (e.g., performance reviews, career growth and development, conflict management, grievance procedures) so employees know what is expected of them and assure their behavior is in line with District goals.
- Implements and promotes programs and services that sustains and enhances employee morale (e.g., Employee Opinion Survey).
- Oversees the District's volunteer services program, implementing and evaluating a comprehensive workforce planning strategy, engaging and recognizing volunteer contributions effectively and on a regular basis, and developing strong relationships with the community in an effort to make the District the volunteer organization of choice.
- Oversee the District's Administrative Services department, completing all requests for assistance and service from BCHD departments, managing to daily needs of the facility and its machines, and handling any questions or needs of the general public.
- Partners with Chief Wellness Officer to promote and support the District's employee wellness program in order to enhance the District's overall benefits package and workplace culture.

Prior Year Accomplishments:

- Completed volunteer workforce planning document including internal and external environmental scans, return on investment of programs, program metrics, and volunteer need forecasting
- Hosted day-long Volunteer Summit with department managers to discuss future of volunteer services and changing from internal support function to community health program
- Restructured Volunteer Services department to include two Purpose & Engagement Coordinators to centralize all volunteer services
- Launched first inaugural Beach Cities Volunteer Day with fifteen corporations participating in a garden cleanup for nine LiveWell Kids gardens

- Coordinated active shooter training with Redondo Beach Police for Safety Committee and hosted training for employees during Open Enrollment
- Received recognition as best places to work from: American Psychological Association, Los Angeles Business Journal, Modern Healthcare, Outside Magazine and American Heart Association
- Oversaw 1098 volunteers contributing 35,152 hours of service (\$969,843 monetary value).

FY2018-19 Objectives:

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2016-17	FY2017-18	FY2018-19
Oversee recruitment and hiring of new employees	<ul style="list-style-type: none"> • Hired 40 employees (5 full time, 35 part time) 	<ul style="list-style-type: none"> • Hired 35 employees (4 full time, 31 part time) 	Dependent on need
Oversee volunteer engagement for program delivery and capacity building as well as provide meaningful opportunities for individuals to receive health benefits from volunteering.	<ul style="list-style-type: none"> • 1098 volunteers • 35,152 hours of service 	<ul style="list-style-type: none"> • 1,000 volunteers • 34,000 hours of service 	Increase by 5-10% in FY18-19 (dependent on need)
Develop targeted strategy for families and community partnerships for the purpose of volunteer engagement.	<ul style="list-style-type: none"> • 30 organizations and 89 families volunteered or completing service projects 	<ul style="list-style-type: none"> • 28 organizations and 63 families volunteered or completing service projects 	Same as previous year
Explore other benefits that could potentially be offered to employees to enrich our benefits package or workplace culture (e.g., sabbaticals, outdoor work spaces, paid maternity leave)	<ul style="list-style-type: none"> • Created Downshift Room used for meditation, quiet workspace, or breaks • Created space for new mothers to pump or breastfeed • Added gazebo as outdoor workspace 	<ul style="list-style-type: none"> • Implement paid maternity/paternity leave benefit • Implement instant award program for employees that go above and beyond 	Enhance website that displays workplace culture and employee recognition

Enhance workplace safety practices	<ul style="list-style-type: none"> • Oversaw active shooter training for Safety Committee and training for employees during Open Enrollment • Worked with Workers Comp provider to offer workplace ergonomics training and assessments 	<ul style="list-style-type: none"> • Rolled out new anti-harassment training to all regularly scheduled employees • All three BCHD locations participated in Great Shakeout earthquake evacuation drill 	Creation of disaster response plan
Participate in Best Places to Work in Healthcare by Modern Healthcare	Award received for 5 th time	<ul style="list-style-type: none"> • Award received for 6th time (6th overall in Provider category; 2nd in Healthiest Company; 2nd in Most Family-Friendly Company 	Award expected
Participate in Best Places to Work in Los Angeles by LA Business Journal	Award received for 2 nd time	<ul style="list-style-type: none"> • Award received for 3rd time (8^h in medium-sized workplaces) 	Award expected
Participate in Best Places to Work by Outside Magazine	Award received for 5 th time	<ul style="list-style-type: none"> • Award received for 6th time (62nd Overall) 	Award expected
Participate in Fit Friendly Worksite from American Heart Association	Award received for 4 th time	<ul style="list-style-type: none"> • Award received for 5th time 	Award expected

Service Performance Measures and Accomplishments

Support - Finance Department

Accounting, Financial Reporting, Treasury, Budget & Audit

Program Goals:

- Process payroll and employee benefits bi-weekly
- Provide program managers, department heads, CEO and Board of Directors monthly budget-to-actual variance reports
- Prepare and recommend for approval the annual budget and annual audited financial statements
- Build automations and efficiencies

Prior Year Performance Accomplishments:

- Implemented MetaViewer-Document management system which allowed a full automation of Accounts Payable process including electronic invoice approvals.
- Upgraded ADP Workflow system and automated ADP reports
- Produced FY2016-17 Comprehensive Annual Financial Report (CAFR), submitted to California Society of Municipal Finance Officers for review and received
- Produced FY2017-18 annual budget, submitted to California Society of Municipal Finance Officers for review and received 10th consecutive annual award for meritorious budgeting

FY18-19 Performance Measurements:

Performance Measure	Prior Year Actual	Current Year Goals	Next Year Goals
	FY2016-17	FY2017-18	FY2018-19
Produce CAFR, submit for peer review, receive recognition for meritorious financial reporting	Award received for 7 th time	Award received for 8 th time	Award submittal
Produce Budget, submit for peer review, receive recognition for meritorious budgeting	Award received for 10 th consecutive year	Award received for 11 th consecutive year	Award submittal
Complete independent audit with unqualified opinion	Audit completed, unqualified opinion	Audit completed, unqualified opinion	Unqualified audit opinion expected
Automation to enhance finance department effectiveness and efficiencies	Automated purchasing card process.	Implemented Accounts Payable on-line workflow approval process. Automate and upgrade ADP system and reports	Implement Project tracking system within GP accounting SW and ADP Automated Payroll Journal

Support – Real Estate Services- Performance Measures

Real Estate Services

Program Goals:

- Manage off-campus district properties
- Oversight of 514 Prospect campus building that is managed by Charles Dunn Real Estate Services
- Lease management, approximately \$3.0 million of District funding
- Electrical & Mechanical systems and property management for 160,000 sq. ft. main building
- Capital budget and capital project management

Prior Year Accomplishments:

- Supply Fan # 3 Replaced (Approx. \$111,000)
- Upgraded to a new Fire Life Safety System
- Continued investments in future Healthy Living Campus

FY2018-19 Objectives:

Budget Year Project Plans:

- 514 Building - Replace Air Handler # 10 (Approx. \$46,000)
- 514 Building - Improve third floor and site to increase use by BCHD programs (Approx. \$200,000)
- Artesia Building – Provide loan to tenant to improve exterior & interior of building.
- 514 Building – Replace Supply Fan # 8 (Approx. \$60,000)
- 514 Building – Replace Tunnel Heat Exchanger (Approx. \$39,000)
- 514 Building Roof Replacement (Approx. \$35,000)
- Continued investments in future Healthy Living Campus

Performance Measure	Prior Year Actual	Current Estimate	Next Year Goals
	FY2016-17	FY2017-18	FY2018-19
Sq. Ft. Managed	246,000	246,000	246,000
Lease Revenue	\$4,353,249	\$4,480,197	\$ 4,463,171
Capital Expenditures	\$837,451	\$1,440,937	\$572,804 \$3,495,116 C/O

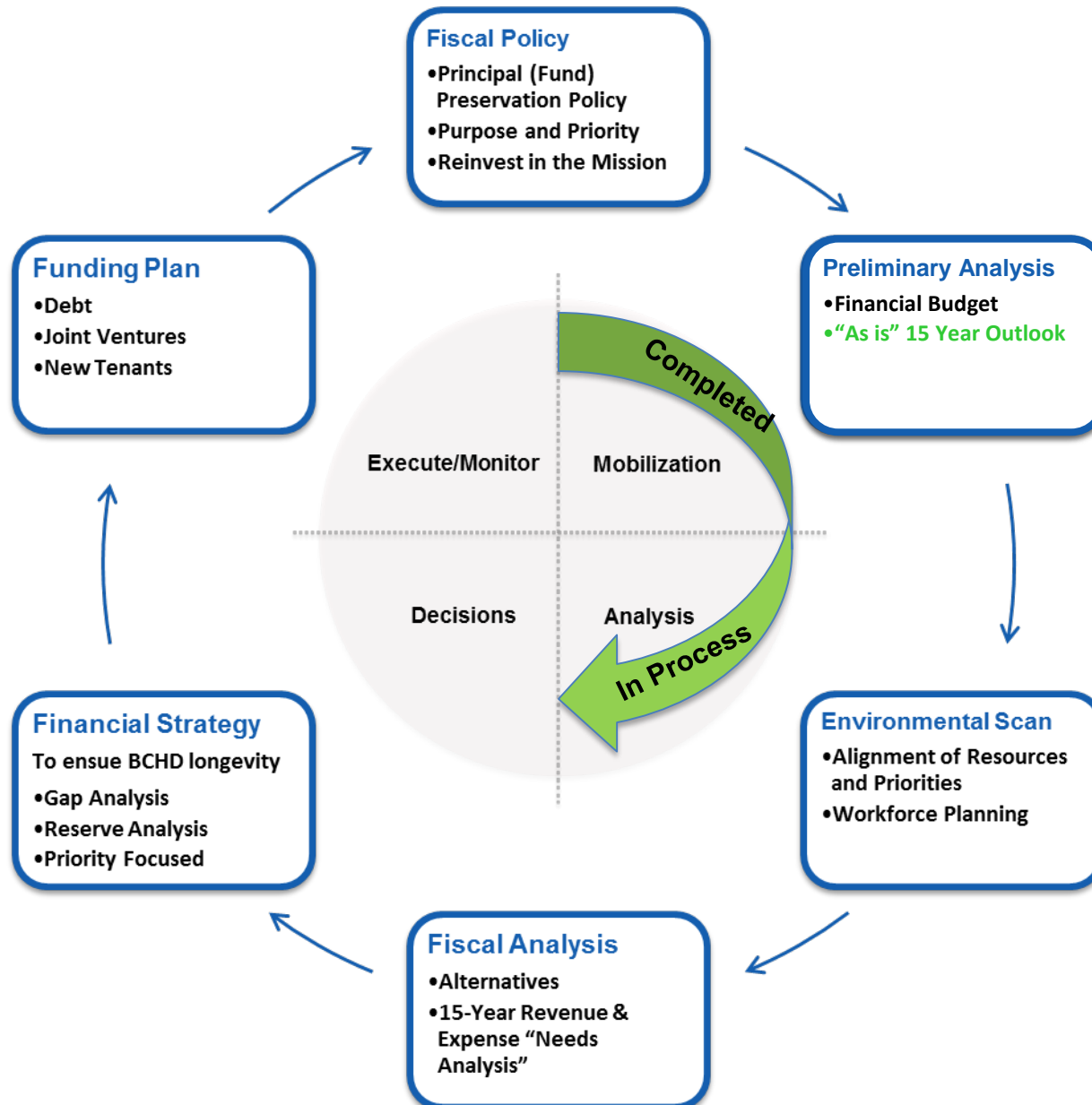


15 Year Financial Outlook

Impacts and Opportunities

Summary – July 2018

Long-Term Financial Planning Cycle



Challenges:

- 63 Year Old Hospital Building not Meeting Tenant Needs
- Increasing BCHD & Tenant Building Operating Expenses
- Loss of Tenant Lease Income
- Loss of Notes Receivable Revenue
- Seismic Condition of Building and \$86M Cost of Upgrade
- Doing nothing is not an option

Average Annual Assumptions – 15 Year Financial Outlook:

Revenues

- Property Taxes 4%-2%
- Joint Venture 0.5%
- Health & Fitness 0.5%
- Interest -10.0% (Yield 2%)
- Notes Receivables – Fully Amortized 2025
- Tenant Leases -2.3% (Expirations/Renewals)

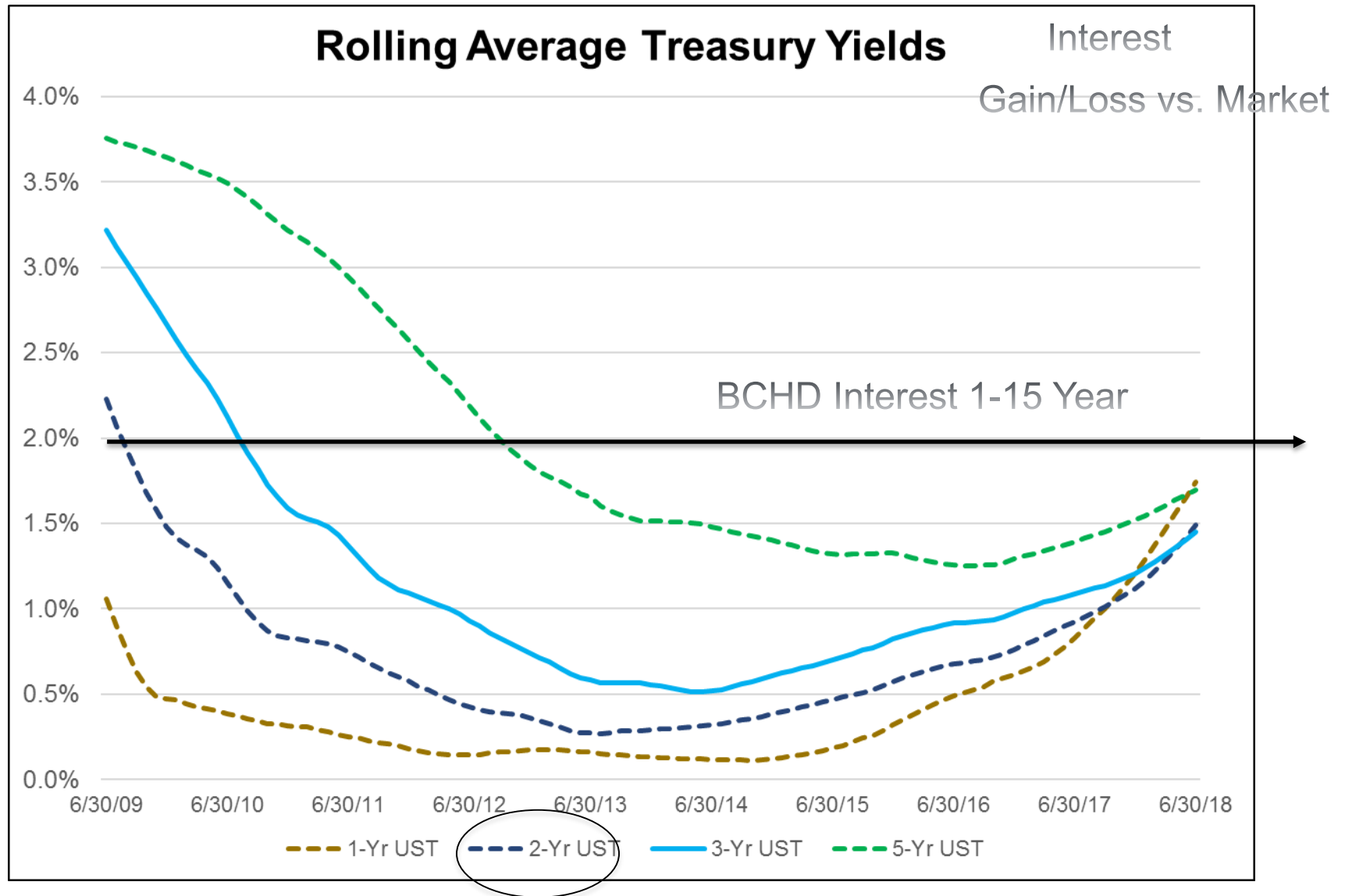
Expenditures

- Salaries & Benefits 1.8%
- Community Contracted Services 1.2%
- Facility Management 4.6%
- All Other Operating Expenses 1.3%
- Notes Payable – Fully Amortized 2025
- Capital Expenditures 5.6%

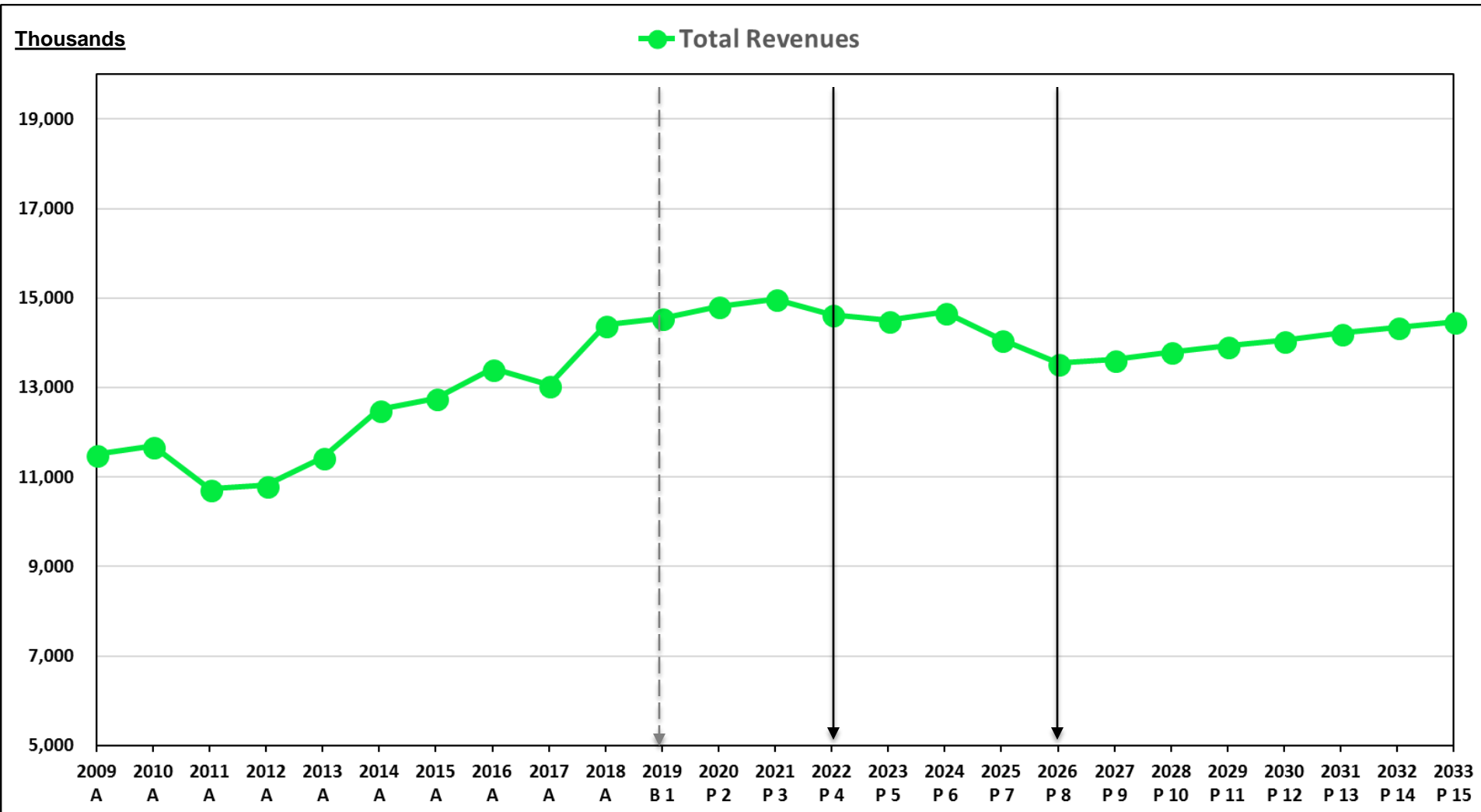
15 Year Long-Term Financial Outlook

Revenues	Average Growth			
	Actual		Estimate	
	Annual Average	10 Year Change	Annual Average	15 Year Change
Financing and Rental Income Related to Leases	6.4%	80.3%	-2.3%	-27.5%
Property taxes	4.5%	46.7%	2.9%	43.7%
Health & Fitness Operations	0.3%	3.8%	0.5%	3.6%
Income from Limited Partnership	10.0%	96.1%	0.5%	14.9%
Investment earnings (excludes Realized / Unrealized Gain & Loss)	-2.0%	-56.5%	-10.0%	-89.0%
Total Revenues	2.6%	25.1%	-0.1%	-1.0%

15 Year Long-Term Financial Outlook



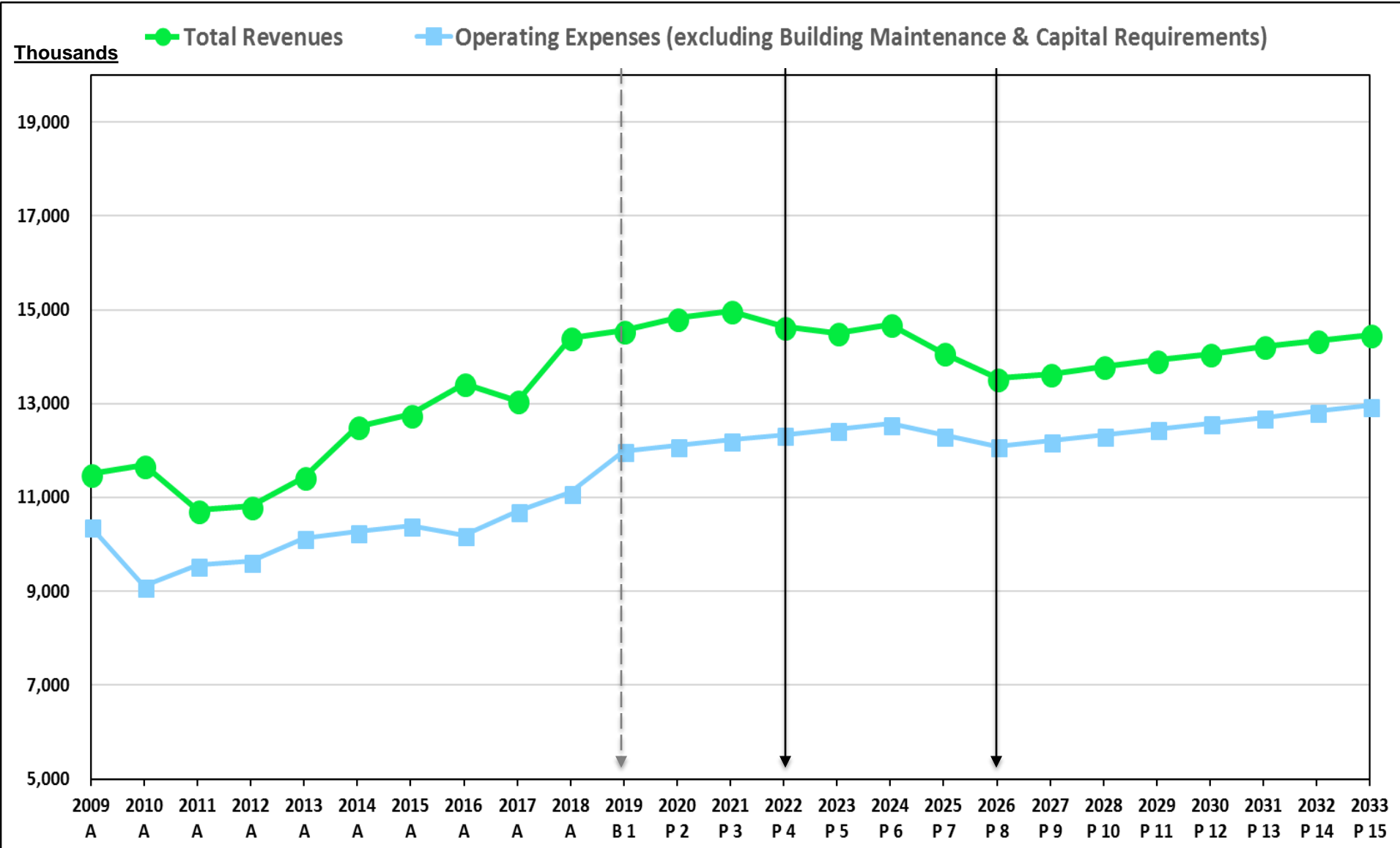
15 Year Long-Term Financial Outlook



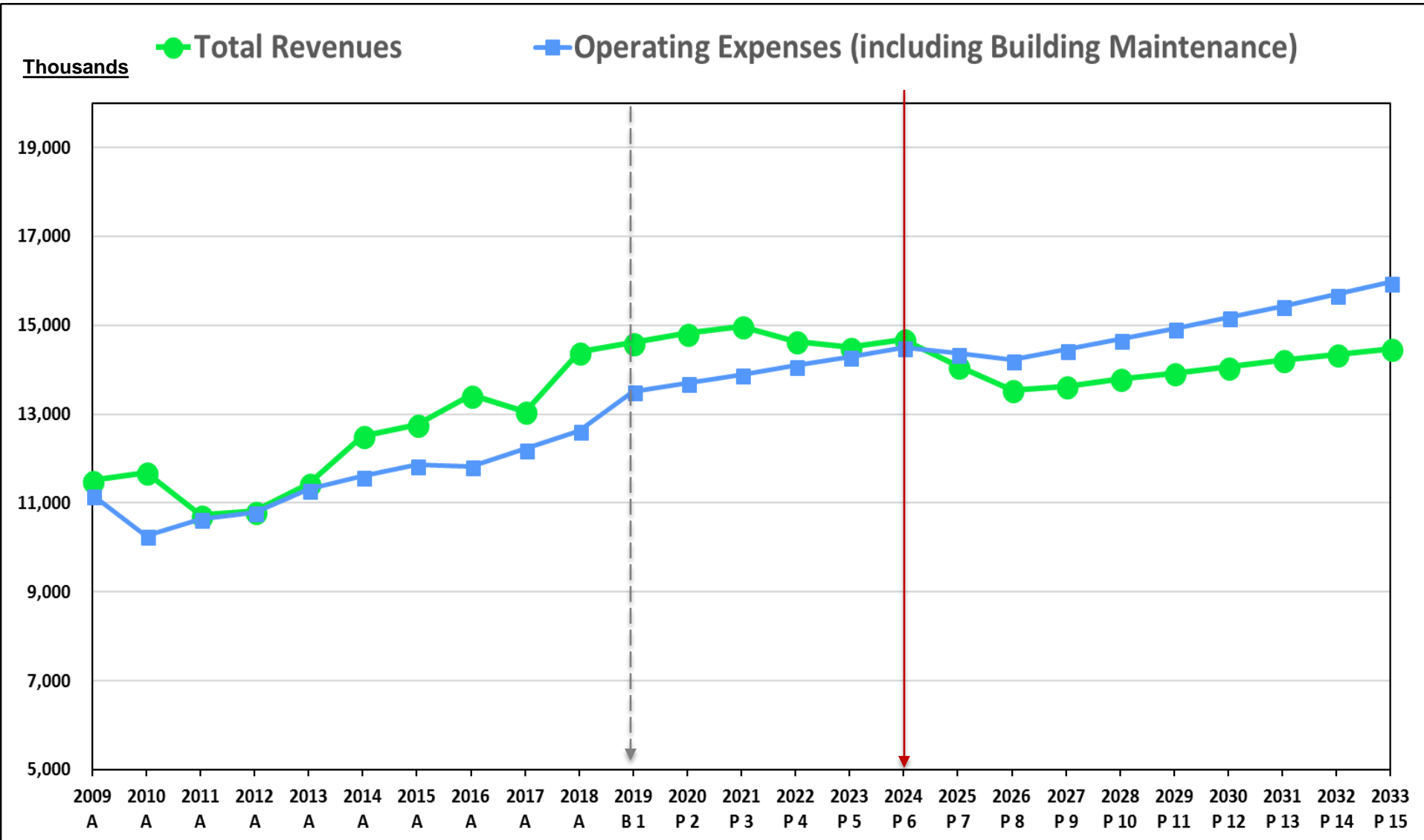
15 Year Long-Term Financial Outlook

	Average Growth			
	Actual		Estimate	
	Annual Average	10 Year Change	Annual Average	15 Year Change
Salaries and related expenses	1.7%	9.4%	1.8%	14.9%
Community Grants & Contracted Services	-1.7%	-10.1%	1.2%	14.9%
All Other Operating Expenses	4.3%	13.9%	1.3%	14.9%
Debt Service	0.0%	0.0%	-10.0%	-100.0%
Facilities Management	5.1%	88.9%	4.6%	98.0%
Capital Expenses (excl. HLC)	14.2%	63.4%	5.6%	279.7%
Total Expenditures (excluding Building Operating & Capital Expenses)	1.6%	12.9%	1.6%	18.2%
Total Expenditures	0.7%	11.4%	2.3%	32.3%

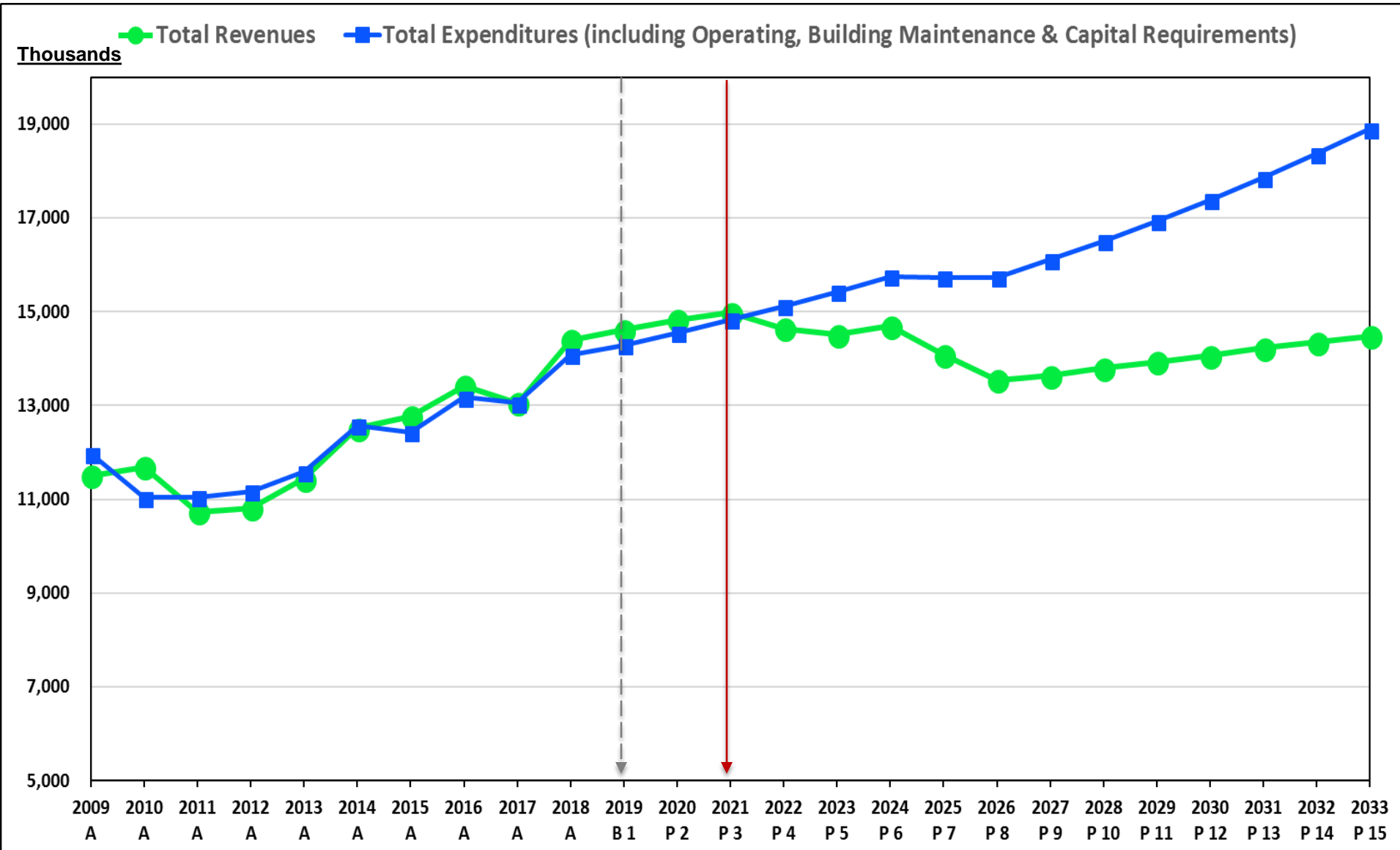
15 Year Long-Term Financial Outlook



15 Year Long-Term Financial Outlook



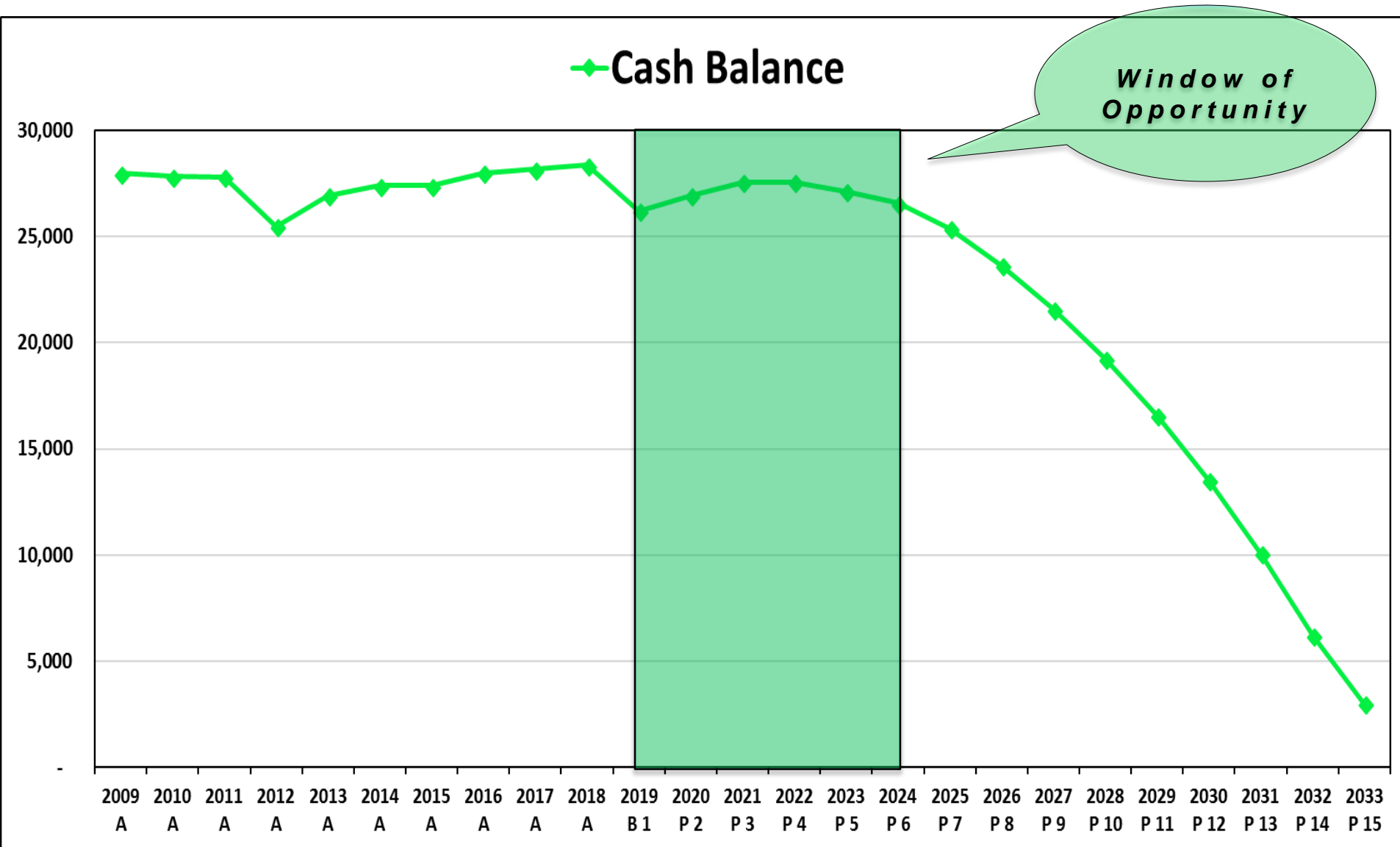
15 Year Long-Term Financial Outlook



Conclusions:

- Estimated financial down-turn starting in 2022 due to:
 - Increasing Building Maintenance and Capital Requirements
 - Loss of tenant income.
- Seismic and building improvements to existing structure are not financially viable without substantially reducing expenses or adding new revenues streams.
- Next 1-5 years is a “Window of Opportunity” to capitalize on the District’s strengths to address campus challenges and needs.

15 Year Long-Term Financial Outlook





Strengths & Opportunities:

- Creation of a Center for Preventative Health to Address Identified Community Needs
- Optimize Use of High Valued Land
- Sunrise Financial Model – Proven Successful
- Significant Market Need for Residential Care for the Elderly



Recommended Solution

Healthy Living Campus

Next Steps:

- Board Concurrence on 15 Year Financial Position
- Continue Community Study Circles to Identify Community Needs
- Explore Community and Industry Partnerships
- Market Study – Rehabilitation and Medical Office Building Need and Cost per Square Feet Analysis
- Lessons Learned from other Health Care Districts – Industry Standards for Building Life Cycles and Costs
- Present Long-Term Financial and Campus Alternatives to the Board and Community – Late 2018/ Early 2019



Questions, Ideas & Inputs

BCHD FY2018-19 Budget

Finance & Budget Policies

FINANCE BUDGET POLICIES

TABLE OF CONTENTS

Policy #	Policy Title	Date Approved
6100	Financial Operations	03/23/2016
6120	Budget Preparation	03/23/2016
6130	Principal Preservation	05/24/2016
6140	Disbursement of Funds	03/23/2016
6170	Fund Balance	03/23/2016

POLICY TITLE: FINANCIAL OPERATIONS
POLICY NUMBER: 6100

COMMITTEE APPROVAL DATE: 03/08/2016 **WRITTEN/REVISED BY:** M. SUUA
BOARD APPROVAL DATE: 03/23/2016 **SUPERSEDES:** 11/17/2010

POLICY:

6100 It is the policy of the Beach Cities Health District ("District") to comply fully with the financial statutes of the State of California as they relate to Healthcare Districts.

6100.1 The ultimate responsibility for the District's financial position and direction rests with the Board of Directors. Issues such as strategic planning, investment guidelines, funding of projects, major purchases or expenditures and operating budget are to be authorized at the Board level.

6100.2 The Board has established a Finance Committee to provide advice and insight to the Board of Directors, Board Treasurer and District staff. The Treasurer chairs the Committee, with an additional Board member as second chair. The Committee is comprised of six to eight community members.

6100.3 The Chief Executive Officer shall be given the authority and responsibility for conducting the District's business within the framework of the Board's policies and governance. The Chief Executive Officer shall be held accountable to the Board for the financial performance of the District.

6100.4 The Chief Executive Officer shall have the authority to approve unbudgeted expenditures not-to-exceed \$10,000 or as otherwise approved by the Board.



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POLICY TITLE: Budget Preparation
POLICY NUMBER: 6120

COMMITTEE APPROVAL DATE: 03/08/2016 **WRITTEN/REVISED BY:** M.SUUA
BOARD APPROVAL DATE: 03/23/2016 **SUPERSEDES:** 07/27/2011

POLICY:

6120 It is the policy of the Beach Cities Health District's ("District") Board of Directors to maintain Board-level oversight of District expenditures through budgetary controls.

6120.1 It is the policy of the District's Board of Directors, in making decisions affecting the District's long-term fiscal health, to make every effort to consider the District's financial reserves, the effect of inflation, and foreseeable future budgetary activity when reviewing budgets and approving expenditures.

Guidelines:

6120.2 An annual budget proposal shall be prepared by department heads, with the process directed and coordinated by the Director of Finance (DF), subject to the approval of the Chief Executive Officer (CEO). While the CEO has discretionary approval authority of expenditures by resolution, monthly controls and financial reporting are to be put in place giving each department head responsibility for controlling expenditures for their own department.

6120.3 Prior to review by the Board of Directors, the Board's Finance Committee shall meet with the CEO, DF and department heads to review and discuss the annual budget proposal, in a meeting open to the public, subject to the Brown Act.

6120.4 The proposed annual budget as recommended by the Finance Committee shall be reviewed by the Board at one of its meetings during the last quarter of every year prior to the Fiscal year commencing July 1st, unless otherwise scheduled by the Board, also in a meeting open to the public, subject to the Brown Act.

6120.5 The proposed annual budget, as amended by the Board during its review, shall be adopted by Board Resolution during the last quarter of every year prior to the Fiscal year commencing July 1st, unless otherwise scheduled by the Board, in a meeting open to the public, subject to the Brown Act.

POLICY TITLE: Principal Preservation
POLICY NUMBER: 6130

COMMITTEE APPROVAL DATE: 05/22/2017 **WRITTEN/REVISED BY:** M. Suua
BOARD APPROVAL DATE: 05/24/2017 **SUPERSEDES:** 03/23/2016

Policy:

6130 It is the policy of the Board of Directors of the Beach Cities Health District ("District") to establish guidelines that will insure that the District maintains an Unrestricted Fund Balance generated from rent proceeds, taxes and investment income in an amount sufficient to insure sources of funding for operating the District Services focused on preventive health-related services and programs provided to the three beach cities, including the publicly-owned health facilities known as the Center for Health & Fitness and Adventure Plex. In addition for prudent long term management of District assets, it is further the policy of the Board of Directors to maintain a Committed Fund Balance to be used for continued capital investments in the District.

6130.1 In order to accomplish these objectives, the following guidelines shall be implemented.

Guidelines:

6130.2 Protection of Purchasing Power:

6130.2.1 Each year, during the budget process for the next fiscal year, staff shall provide the Board of Directors projected revenues and recommended funding levels for grants and programs. The Board shall determine the amount of funding to be added to the Unrestricted Reserve to equal a minimum of six (6) months of operating expenditures.

6130.2.2 The remaining District available fund balance shall be designated Committed Fund Balance to be used for prudent long-term protection of District assets to insure continued return on investments.

6130.3 Profits from Sale of Property & Other Unidentified Sources:

In the event the District receives income from outside sources relating to the sale of District property and/or equipment; refunds; repayment of loans; etc., it shall be allocated to the Committed Fund Balance.

6130.4 Replenishment of Committed Fund Balance for Extraordinary Services:

In the event the District has a need to use Committed Fund Balance to provide extraordinary services including, but not limited to, such items as construction, purchase of property and/or equipment, damages not covered by insurance, emergency funding for



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grantees, and health emergency, the Board of Directors shall have the discretion at the time of approving the funding of the project/service(s) of determining whether the Committed Fund Balance shall be repaid. The Board shall also determine whether the repayment will include an interest factor and over what period the reserve shall be repaid.



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POLICY TITLE: Disbursement of Funds
POLICY NUMBER: 6140

COMMITTEE APPROVAL DATE: 03/08/2016 **WRITTEN/REVISED BY:** M.SUUA
BOARD APPROVAL DATE: 03/23/2016 **SUPERSEDES:** 11/17/2010

POLICY:

6140 It is the policy of the Beach Cities Health District's Board of Directors to prudently disburse funds of the Beach Cities Health District ("District") in order to maintain Board-level oversight.

6140.1 The objective is to maintain Board-level oversight of financial transactions and require Board signatures only on checks for infrequent, high dollar amount and unbudgeted disbursements.

6140.2 It is intended that this policy cover all accounts and disbursement activities of the District.

GUIDELINES:

6140.3 Authorized signers on District bank accounts are designated board members, the Chief Executive Officer and the Finance Director.

6140.4 Checks over \$10,000 are to have 2 signatures; checks over \$50,000 are to have 3 signatures.

6140.5 Checks payable to a check signer are to be signed by others.



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POLICY TITLE: Fund Balance
POLICY NUMBER: 6170

COMMITTEE APPROVAL DATE: 03/08/2016 **WRITTEN/REVISED BY:** M.SUUA
BOARD APPROVAL DATE: 03/23/2016 **SUPERSEDES:** 06/29/2011

POLICY:

6170.1 It is the policy of the Beach Cities Health District ("District") ~~to~~ to comply with Governmental Accounting Standards Board (GASB) Statement No. 54 to provide protection for the District " against unforeseen financial circumstances such as revenue shortfalls and unanticipated expenditures.

6170.1.1 GASB mandates that this hierarchy of expending fund balance be reported in new categories, using the new definitions, and be formally adopted by the District's governing body.

6170.1.2 GASB requires that the Board of Directors clarify what limitations on the use of fund balance it wishes to direct and which are delegated to staff.

6170.2 It is the policy of the ~~District~~ to establish the guidelines for reporting unrestricted fund balance in the General Fund financial statements.

6170.2.1 Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the District against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

6170.3 It is the policy of the ~~District's~~ Board of Directors to authorize and direct the Director of Finance (DF) to prepare financial reports which accurately categorize fund balance as per GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

SCOPE:

6170.4 It is intended that this policy cover fund balance of the District. Fund balance is the difference between assets and liabilities reported in a government fund.

6170.4.1 There are five separate components of fund balance, each of which identifies the extent to which the District is bound to honor constraints on the specific purposes for which amounts can be spent:

6170.4.1.1 Nonspendable fund balance (inherently nonspendable)

6170.4.1.2 Restricted fund balance (externally enforceable limitations on use)

6170.4.1.3 Committed fund balance (self-imposed limitations on use)

6170.4.1.4 Assigned fund balance (limitation resulting from intended use)

6170.4.1.5 Unassigned fund balance (residual net resources)

GUIDELINES:

6170.5 Non-spendable Fund Balance includes amounts not in spendable form by definition, such as inventory, prepaid expenditures or receivables.

6170.6 Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, such as debt service.

6170.7 Committed Fund Balance includes amounts constrained by a government itself, using its highest level of decision-making authority.

6170.7.1 The Board of Directors, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a resolution by the Board of Directors or a budget appropriation approved in an open public meeting.

6170.7.1.1 These committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use through the same type of formal action taken to establish the commitment.

6170.7.1.2 Board action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

6170.8 Assigned Fund Balance includes general fund amounts constrained by a governing board or by an official who has been delegated authority to assign amounts.

6170.8.1 Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance.

6170.8.2 This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Chief Executive Officer (CEO) for the purpose of reporting these amounts in the annual financial statements.

6170.9 Unassigned Fund Balance includes amounts remaining after the above components are assigned. These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

6170.10 Hierarchy of Spending Fund Balance.

6170.10.1 When an expenditure is incurred for which both restricted and unrestricted fund balance is available, restricted fund balance will be spent first.

6170.10.2 When an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, committed amounts are to be spent first, followed by assigned amounts and then unassigned amounts.



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Definitions of the Components of Fund Balance

Non-Spendable Fund Balance:

Petty Cash: The portion of fund balance that represents the asset amount of petty cash, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable held by a given fund.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable held by a given fund.

Restricted Fund Balance:

Investment In Limited Partnerships Receivable: The portion of fund balance that represents the asset amount of investments in limited partnerships held by a given fund.

Restricted Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is restricted under the Restricted Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

Committed Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is committed under the Committed Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Assigned Fund Balance: The portion of fund balance that is in any non-general fund governmental fund that is assigned under the Assigned Fund Balance definition as prescribed by Governmental Accounting Standards Board Statement No. 54.

Unassigned Fund Balance:

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Fund Balance: Any portion of General Fund balance that does not fall under any of the fund balance definitions presented above.

BCHD FY2018-19 Budget

Budget Process & Timeline

Budget Timeline and Process

December. The budget process begins each year when Finance reviews the prior year's timeline, guidelines, and spreadsheets and requests Department feedback on the prior year process. Department Directors provide insight on how the Finance Department can better serve their areas in the upcoming year. Finance schedules in-service training and Q&A sessions.

January. Strategic Planning Committee meets to review feedback, ideas and priorities discussed during the last community and all staff company-wide strategic planning half-day meeting usually held in November. The Committee formulates the feedback into potential actionable programs, services or projects for the next half-day meeting to calibrate the new budget year.

January. The current year's mid-year financials are completed for the six months of activity ending December. This is a half-way mark that provides a simple and convenient comparison, multiplying current actual activity by two gives a rudimentary starting point.

February. Beach Cities Health District holds strategic planning half-day meeting with all staff company-wide, including Board and Committee members from the community. The group determines budget priorities for the coming fiscal year.

February. Budget instructions and revised spreadsheets are released. Capital project requests are due in February, followed by initial revenue projections. Once initial expense projections are submitted from Directors, the initial consolidation can be assembled.

March. Each Department's budget reviewed with the Finance Director in early March. The CEO is given a first-look of the consolidation in Mid-march and a period of review and adjustments follows from then until April.

April. Successive iterations of review and corrections continue seeking to balance the budget and maximize services allocating all available resources.

May. Finance Committee, comprised of two board members, several appointed community members, the Finance Director and the Treasurer of one of the three Beach Cities, reviews prior to recommendation to the Board of Directors. The District Board of Directors is presented the budget for the May Board meeting.

Following completion of the Board review, adjustment and approval by resolution, the approved budget is sent to staff for implementation.

BCHD FY2018-19 Budget

Budget Accounting Basis & Cost Allocation

Budget Accounting Basis

BCHD's budget and financial reporting is prepared using the government fund accounting basis. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are budgeted based when they are both measurable and available. Revenues are considered available when they are collectible within the fiscal year budget. The government considers revenues to be available if the revenue was earned before the end of the fiscal year and collected within 60 days of the end of the current fiscal period.

Expenditures are budgeted when payment is due, and the liability is incurred whichever comes first. Fixed assets, capital improvement, capital lease and debt service expenditures are recorded only when payment is due.

Budget Allocated Costs (Cost Accounting)

BCHD budgets and tracks costs by support and operational functions or departments, like Human Resources and Community Services departments. Most costs associated with each department are direct costs and some are allocated.

Costs like worker's compensation insurance and certain payroll expenses, like CalPERS pension and medical expenses are allocated across departments. Also, BCHD uses internal workforce resources in various capacities and thus allocates payroll expenses where there are operational needs.

While management of each function is accountable for their specific budget, the District manages only one fund, the General Fund, and all costs are controlled and monitored on a consolidated basis and there is no need for further cost allocations.

BCHD FY2018-19 Budget

Description of Funds

Description of Governmental Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Beach Cities Health District, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

General Fund. All activities are reported in the General Fund except for those segregated in the Special Revenue Fund. This fund includes all governmental activities such as Community Services, Blue Zones and Youth Services department, Property operations management, Health & Fitness operations, and all support services, including Executive office, HR and Finance.

Special Revenue Fund. Beach Cities Health District's special revenue fund segregates activity related to Prospect One Corporation, established to construct and operate medical office building space on the main campus of the District. There are currently no activities budgeted in the Special Revenue Fund.

BCHD **FY2018-19 Budget**

Glossary of Budget Terms

Glossary of Budget Terms

Because the Operating Budget of the Beach Cities Health District is available to the public, the related terminology below is provided for supplementary help.

Accrual Basis - the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accounting System- aids the recipient in the separate identification of receipts, disbursements, assets, liabilities, and provides for the summarization of financial information in a manner that will facilitate the preparation of the periodic reports.

Accrued Interest - Interest earned but not yet received.

Allocate - to distribute according to a plan or set apart for a special purpose. Examples: a. spread a cost over two or more accounting periods; b. charge a cost or revenue to a number of departments, products, processes or activities on a rational basis.

Amortization - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Appropriation – Legal authorization by the District Board of Directors to make expenditures and to incur obligations for specific purposes.

Auditor's Report – Annual report issued in conjunction with a financial audit performed by an independent Certified Public Accountant. In this report, the independent auditor reports on internal control weaknesses and instances of noncompliance discovered in connection with the financial audit.

Available Fund Balance --That portion of the governmental type fund equity which is available for financing the budget requirements for the accounting period involved. This is a conventional term, which is synonymous with the accepted term "fund balance unreserved/undesignated," and should not be used in the financial statement presentation.

Balance Sheet- The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

Beginning Fund Balance – Fund balance available in a fund at the beginning of the year, carried forward from the end of the prior year.

Board of Directors – The District's equivalent of a City Council, comprised of five elected officials.

Bond - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Budget – The financial plan for the operations of the District that includes and estimate of proposed expenditures and the proposed means of funding those expenditures. Of the many kinds of budgets, cash budget shows cash flow, an expected payment of money, and a capital budget shows the anticipated payments for capital projects.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons. Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

Business-type activities. One of two classes of activities reported in the government-wide financial statements. Business activities are financed in whole or in part by fees charged to external parties for goods or services and are normally reported in enterprise funds.

Cash – Currency on hand, demand deposits with banks or other financial institutions, and deposits that have the general characteristics of liquidity that can be withdrawn at any time without notice or penalty.

Cash Basis - a basis of accounting under which transactions are recognized only when cash changes hands.

Capital Assets. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Capital Budget – Schedule of repair or replacement of fixed assets or improvements costing in excess of \$5,000 and with a useful life greater than 1 year.

Capital Improvement Project (CIP) – Fixed asset or improvements typically costing more than \$5,000 and with a useful life greater than one year.

CEO – Chief Executive Officer, the District's equivalent of a City Manager or an Executive Director.

Comprehensive Annual Financial Report (CAFR) - An annual financial report that includes basic financial statements and required supplemental information, combining statements showing columns for each individual fund and individual fund statements, prepared in conformity with Generally Accepted Accounting Principals (GAAP). Includes introductory information, schedules necessary to demonstrate financial, legal and contractual compliance, and statistical data.

Constant Maturity Treasury (CMT) Index - The 1 Year CMT Index is the twelve month "average" of monthly yields on United States Treasury Securities adjusted to a constant maturity of one year as made available by the Federal Reserve in Federal Reserve Statistical Release H.15.

Cost reimbursement basis – the setting of charges so that costs are systematically recovered on a break-even basis over time, typically used in connection with the evaluation of internal service funds.

Current financial resources measurement focus – The intent to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting for government and is solely used for reporting the financial position and results of governmental funds.

Deferred Revenue. Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

Deficit. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department - A subdivision of the District under the fiscal review of a Director. Beach Cities Health District is comprised of the following seven departments: Communications, Community-Based Services, Community Care Services, Finance, Health & Fitness, Human Resources, and Property Management.

Depreciation. (1) Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and

obsolescence. (2) The portion of the cost of a capital asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designation – a portion of the fund balance that is set aside for a specific use, still spendable.

Designated unreserved fund balance – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the District Board of Directors. Reflect the District's self-imposed limitations on the use of otherwise spendable resources.

Direct Expense – Expense that is specifically associated with the delivery of a service or program and clearly identifiable to a particular function.

Economic Resources Measurement Focus – The intent to report all inflows, outflows and balances affecting or reflecting an entity's net assets. Used for proprietary and fiduciary funds, and by business enterprises and not-for-profit organizations in the private sector.

Enterprise Fund – The fund type used to report activities for which fees are charged to external users for goods and services.

Expenditure – The cost of services rendered or goods received.

Financial Audit. An audit made to determine whether the financial statements of a government are presented fairly, in conformity with GAAP.

Finding – Term used in connection with an audit; an observation that suggests or recommends a management action, response or explanation.

Fiscal Year – The 12-month period of time from July 1st to June 30th.

Fixed Asset – Tangible property items such as land, buildings, fitness equipment and furniture that have a value over \$1,000 and a useful life greater than 1 year.

Fixed Costs. Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

Fund. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or

attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance. The difference between fund assets and fund liabilities of governmental funds.

General Fund – The primary fund of the District, used to account for all revenues and expenditures not required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – Conventions, norms, rules and procedures that serve as a the standard for fair presentation of financial statements.

Government Accounting Standards Board (GASB) - A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.

Government Securities - An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, and Bonds."

Governmental Activities – One of two classes of activities reported in the government-wide financial statements. Governmental activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, usually reported in governmental and internal service funds.

Interest Rate - The annual yield earned on an investment, expressed as a percentage.

Inventory. (1) A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations. Under some circumstances, inventory is not valued at cost but at the lower of cost or market.

Investments. Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in government operations.

Investment Revenue – The interest income received from a portfolio of investments.

Liquidity - An asset that can easily and rapidly be converted into cash without significant loss of value.

Local Agency Investment Fund (LAIF) - A pooled investment vehicle for local agencies in California sponsored by the State of California and administered by the State Treasurer.

Matching Principle - is the accounting principle that requires the recognition of all costs that are directly associated with the realization of the revenue reported within the income statement.

Miscellaneous Income - is that income realized that is not directly related to the sale of standard products and services.

Modified Accrual Basis accounting is a mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Note Payable. In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time, either to the bearer or to the order of a person designated therein.

Note Receivable. A legal right to receive payment of a certain sum of money on demand or at a fixed or determinable time, based on an unconditional written promise signed by the maker.

Operating budget – the financial plan, excluding capital expenditures, for the District's provision of services.

Other Post-Employment Benefits (OPEB). Post-Employment benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include post-employment health care benefits provided through a public employee retirement system or pension plan. In addition to post-employment health care benefits (such as illness, dental, vision, and hearing), OPEB may include, for example, life insurance, disability income, tuition assistance, legal services, and other assistance programs.

Overhead - is the indirect costs associated with providing a service or product. Building rent, heating and lighting, administration or supervision costs and maintenance of facilities are all examples of indirect overhead.

Par Value - The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

Pass-through Grants. Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.

Portfolio - Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.

Prepaid Expenses - Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums.

Principal - The face value or par value of a debt instrument, or the amount of capital invested in a given security.

Property Tax – A tax assessed in proportion to the appraised value of property to finance services that benefit that property. Los Angeles County Assessor, Auditor-Controller, and Treasurer & Tax Collector produce and account for the property tax bill and payments, remitting the appropriate portion to Beach Cities Health District.

Property Tax Increment – Increased tax revenues created from increased taxable property values. When a public project such as a health district is created, there is an increase in the value of surrounding real estate. This increased site value and investment creates more taxable property, which increases tax revenues. The increased tax revenues are the tax increment.

Reserve – A portion of the fund balance that is not available for appropriation because it does not represent spendable cash or because of legal restrictions.

Revenue – Source of income, such as from taxes, user fees, or interest.

Safekeeping - Holding of assets (e.g., investments or securities) by a financial institution serving as an agent.

Special District. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, health district, fire protection districts, transit authorities, port authorities, and electric power authorities.

Special Revenue Fund – the grouping of related accounts that segregate the activities related to the financing of construction and operation of medical office building space on the main campus of the District.

Unqualified Opinion. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Unrealized Gains and Losses. A term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.

Unrealized Revenues. A term used in connection with budgeting. The difference between estimated revenues and actual revenues.

Unrestricted Net Assets. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

BCHD FY2018-19 Budget

Acronyms

Glossary of Acronyms

The Operating Budget of the Beach Cities Health District is available to the public; the related terminology below is provided to clarify references throughout the budget documents.

BCHD – Beach Cities Health District
BOD – Board of Directors
BOE – Building Operating Expenses
CAPEX or Capex – Capital Expenditures
CAFR - Comprehensive Annual Financial Report
CCS – Community Care Services
CEO – Chief Executive Officer
CHF – Center for Health and Fitness
CIP – Capital Improvement Plan
FASB – Financial accounting standards board
FY – Fiscal Year.
G&A – General and Administrative
GAAP – Generally Accepted Accounting Principals
GASB – Government Accounting Standards Board.
H&F – Health & Fitness
HB – Hermosa Beach
HE – Health Education
IS – Information Systems
LAIF – Local Agency Investment Fund.
MB – Manhattan Beach
MIS – Management of Information Systems
OPEB – Other Post-employment Benefits
OSHA – Occupational Safety and Health Act
PERS – Public employee retirement system
POC – Prospect One Corporation
RB – Redondo Beach
YTD – Year to Date