



Town of Zionsville | 1100 West Oak Street | Zionsville, Indiana 46077 | www.zionsville-in.gov

To: President Plunkett and Town of Zionsville Town Council
From: Jarod Logsdon, Superintendent of Parks and Recreation
RE: Reappropriation of Funds within the Parks General Fund, Non-Reverting Operating, Overlay-Worman Bond, and

The Zionsville Parks and Recreation Department continues to expand programming and services within the community that enhance recreational opportunities, wellness, and the quality of life experienced by our residents. In addition to expanded programming, the department added 47 acres into operations with the opening of Overlay-Worman Park and over a half mile of new trail with the Rail Trail Southern Expansion. While the department attempts to budget resources and operate within line-item allocations, several lines exceeded allocation due to unprecedented price inflation, labor shortages, and added service areas. The department is requesting the reappropriation of existing funds within underspend lines to balance this discrepancy. Future budget lines in the 2023 budget have been adjusted to better depict the anticipated expenses of the department. Below is a narrative for lines overspent within the 2022 budget cycle.

If there are any questions related to this agenda item, please do not hesitate to contact me directly.

Thank you,

Jarod Logsdon

Superintendent of Parks and Recreation

Administration 317.344.1167	Finance & Records 317.873.5410	Police 317.873.5967	Public Works 317.873.4544	Parks & Recreation 317.733.2273
Town Council 317.873.5130	Town Court 317.344.1176	Fire 317.873.5358	Municipal Action Center 317.873.5410	Community & Economic Development 317.873.8247



General Fund 101

Op Equip- Parts

The department saw increases in materials and operational supplies throughout 2022. Additionally, due to turnover and new staff orientation, a pull behind blower was purchased for \$8,299.00 to assist with leaf management in the fall.

Fuel

Even with decreased staffing, the increase in fuel costs exceeded the budgeted amount. This line item has been increased for 2023 to better account for expanded operations and fluctuations in price.

Vehicle Repair

In addition to anticipated repairs, a former police/fire ambulance was repurposed into the mobile recreation vehicle now known as the 'Creekstomper'. The vehicle experienced several electrical and mechanical repairs midway through the year, requiring unplanned services to this new vehicle. Additionally, the 2009 Ford Explorer utilized by program staff experienced several midyear service needs and has been placed out of service at this time.

Nature Center

Animal care expenses should be coded to Fund 211-42240-500-570-ANC

Contractual Services

The contractual services line within the parks and recreation department budget primarily funds services necessary for the safe function and operations of our parkland, programming, and administrative operations. While this line item can accommodate unanticipated services needs for the park system, it was reduced by \$23,000 from the 2021 allocation to keep the total 2022 Parks budget flat among wage adjustments for staff (elective ecological restoration contracts were reduced in 2022 to accommodate this difference). The 2022 contractual services line did not have adequate reserves within the line to account for the widespread increase in service costs and need for additional services to continue operations. This line has been increased within the 2023 budget to fund the needs of operations more accurately. Below are examples of unanticipated or increased costs of routine contracts resulting in the overspent line.



Unanticipated 2021 Invoices + Non-encumbered Invoices

The below 4 invoices were not anticipated for the 2022 contractual services budget. Due to a delay in billing, invoices from the 2021 mowing contract were paid in the 2022 budget cycle. The Impact Fee study contract was signed in 2020 and the majority of services rendered and billed in 2021. A final invoice for the project was received in 2022 and funds were not encumbered for this expense.

In 2021, the parks department vehicle fleet lease expenses were moved to Fund 403 by the former CFO. These expenses were anticipated from this fund within the 2022 budget cycle, however this expense was not recorded in Fund 403. The department will intend to request an additional appropriation in the 2023 budget within Fund 403 to cover 2023 vehicle lease expenses.

101-43750-500-000-0 Contractual Services 2021 Mowing Contract	\$2,860.00
101-43750-500-000-0 Contractual Services Impact Fee Study	\$16,650.00
101-43750-500-000-0 Contractual Services Covid Testing	\$1,215.00
101-43750-500-000-0 Contractual Services Vehicle Leases	<u>\$13,253.63</u>
Total:	\$33,978.63

New Services to 2023

Two new services were added in 2023 to assist and support operations. A transcription service was selected to assist with Park Board meeting minutes and reduce the workload of the Parks Department’s Liaison to the MAC center while that employee learned additional responsibilities within the MAC.

A work order program was selected to assist with the onboarding and training of maintenance staff, improve efficiencies within the maintenance department, and to provide accurate operational data for future budget and staffing needs.

101-43750-500-000-0 Contractual Services Transcription Services	\$4,195.60
101-43750-500-000-0 Contractual Services MaintainX	<u>\$3,081.00</u>
Total:	\$7,276.60



Additional Services due to Staffing Shortages

As the busiest season for maintenance began, the department saw turnover within the maintenance department that left multiple vacancies for several months, requiring expanded landscaping services to keep up with the required maintenance and upkeep of our parkland.

101-43750-500-000-0 Contractual Services Added Mowing	<u>\$9,860.40</u>
Total:	\$9,860.40

Increase in Existing Service Fees for 2022

The department saw unanticipated cost increases in nearly every routine contracted service in 2022. Below is a breakdown of the cost increase between like services in 2022 vs. 2021.

101-43750-500-000-0 Contr Services Mowing Contract	\$4,296.25
101-43750-500-000-0 Contr Services Outdoor Restrooms	\$2,001.44
101-43750-500-000-0 Contr Services Irrigation Work	\$270.65
101-43750-500-000-0 Contr Serv Winterfest Transportation and Chiller	<u>\$17,776.00</u>
Total:	\$24,344.34

Total Non-encumbered and Increased Expenses **\$75,459.97**

Additional Expense- Outstanding Grant Reimbursement

The Parks Department anticipates a reimbursement for expenses related to the active 2022 DNR LARE Grant Erosion Improvement Study.

Outstanding Reimbursement **\$28,006.38**

2019 Park Bond Overlay-Worman Fund 419

The 2019 bond expenditures were set with the 2020 budget cycle. Throughout the project some construction pay applications were miscoded to the contractual services line, resulting in an overspent within the contractual services line.



Golf Course Fund 680

PT Salary- Part time salaries were adjusted (up 45%) after the 2022 budget was set. The 2023 PT Salary line has been increased to accommodate this change.

Equip- Several pieces of equipment at the golf course are past end of life, requiring additional repair to continue operations. Two new mowers are anticipated for the 2023 season to minimize use of old equipment and improve efficiencies.

Fuel- The increase in fuel prices were beyond the anticipated quantity during the 2022 budgeting process. This line has been increased for the 2023 budget.

Fund 211

In 2021, as a result of the department's growing programming division, the Superintendent and former CFO created program codes attached to the normal coding of allocated funds. The goal of these program codes were to better differentiate nature center and recreation allocations and expenses, and provide a mechanism for quickly pulling reports for each programming division. Unfortunately, due to the limitations of the Opengov platform, these program codes became laborious in execution, confusing in regular reporting, and provided additional opportunities for errors in coding throughout 2022 operations. These codes will be removed from the 2023 financial system and program-specific expenses will be tracked on internal spreadsheets.

As like-expense lines are paired (see below), the majority of the budget remains within its allocated expenditures. The two exceptions are the calculated FICA line (-120.78) and the contractual services line. The overspend of the contractual services line is directly correlated to the received sponsorships for 2022 (\$21,890.00). Originally, sponsorship funds were receipted within Fund 217 and available for immediate use to support programming. In the 2022 budget, sponsorship revenues were receipted to Fund 211, and programs utilized sponsored funds to support programming operations, resulting in an overspend for the contractual services line. This process for utilization of sponsorships will be corrected within the Parks and Recreation Department for the 2023 budget year.



Account Number	Description	Total Budget	YTD Actual	Balance
211-41130-500-530-0	Part-time Salary	6,000.00	0.00	6,000.00
211-41130-500-530-NAT	Part-time Salary	9,000.00	10,990.56	(1,990.56)
		15,000.00	10,990.56	4,009.44
211-41200-500-000-0	FICA-Medicare	720.00	0.00	720.00
211-41200-500-530-NAT	FICA-Medicare	0.00	840.78	(840.78)
		720.00	840.78	-120.78
211-42240-500-510-MAI	Op Equip-Parts-Tools-Supplies	21,500.00	0.00	21,500.00
211-42240-500-530-SUM	Op Equip-Parts-Tools-Supplies	2,000.00	1,505.37	494.63
211-42240-500-570-ANC	Op Equip-Parts-Tools-Supplies	3,000.00	2,629.15	370.85
211-42240-500-570-PRO	Op Equip-Parts-Tools-Supplies	5,000.00	2,774.26	2,225.74
		31,500.00	6,908.78	24,591.22
211-42350-500-510-ADM	Dog park	0.00	267.55	(267.55)
211-42350-500-530-REC	Recreation Programming	0.00	29.40	(29.40)
211-42350-500-570-ADM	Nature Center	4,200.00	2,100.00	2,100.00
211-42350-500-570-SUM	Nature Center	3,000.00	1,192.05	1,807.95
		7,200.00	3,589.00	3,611.00
211-43750-500-000-0	Contractual Services	0.00	325.00	(325.00)
211-43750-500-510-MAI	Contractual Services	12,000.00	0.00	12,000.00
211-43750-500-530-PRO	Contractual Services	3,000.00	11,226.79	(8,226.79)
211-43750-500-550-GEN	Contractual Services	0.00	24,821.24	(24,821.24)
211-43750-500-570-GEN	Contractual Services	2,200.00	1,025.00	1,175.00
		17,200.00	37,398.03	-20,198.03
211-43940-500-510-SEC	Software Licensing	2,500.00	60.00	2,440.00
211-44450-500-550-0	Equipment	150,000.00	150,000.00	0.00

<u>Total</u> <u>Allocation</u>	<u>Total</u> <u>Expense</u>	<u>Unexpended</u> <u>Funds</u>
\$224,120.00	\$209,787.15	\$14,332.85