

FISCAL YEAR FY2020-21 BUDGET

Meeting the Evolving Health Needs of the Beach Cities

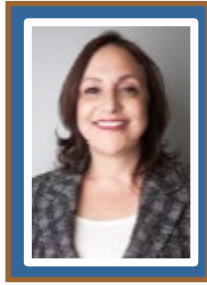
Adopted June 24, 2020



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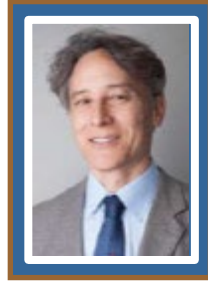
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DISTRICT OFFICIALS July 2020 Board of Directors



Michelle Anne Bholat,
M.D., MPH
President

Elected
11/14, 11/18



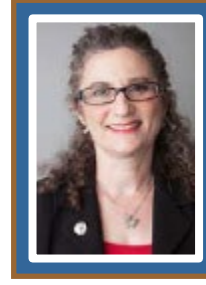
Noel Lee Chun,
M.D., Q.M.E.
Board Member

Elected
11/06, 11/10¹, 11/14,
11/18



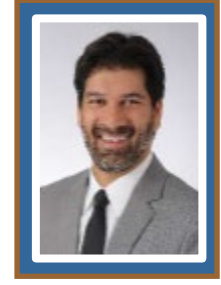
Jane Ann Diehl
President Pro Tem

Elected
11/14¹, 11/16



Vanessa I. Poster
Board Member

Elected
11/96, 11/00, 11/04,
11/08, 11/12¹, 11/16



Vish Chatterji
Secretary/Treasurer

Elected
06/17¹, 11/18

District Executive Leadership



Tom Bakaly, Chief Executive Officer



William Kim, M.D., Chief Medical Advisor



Jackie Berling, MBA, Chief Operations and Innovation Officer



Leslie Dickey, Executive Director of Real Estate



Cristan Higa, Chief Marketing and Communications Officer



Kerianne Lawson, LCSW, MSG, Chief Programs Officer



Monica Suua, CPA, CIA, Chief Financial Officer



Megan Vixie, MPA, Chief Engagement Officer

Finance Department

Yuliya Pigrish, Accounting Manager
Cindy Sheu, Senior Accountant
Jamie Fresques, Staff Accountant
Jessica Rodriguez, Finance Technician
DeeAnn Davis, Accounting Assistant
Lisa Sheinberg, Volunteer

¹Appointed in Lieu of Election.

Profile, Demographics and Statistics

Established

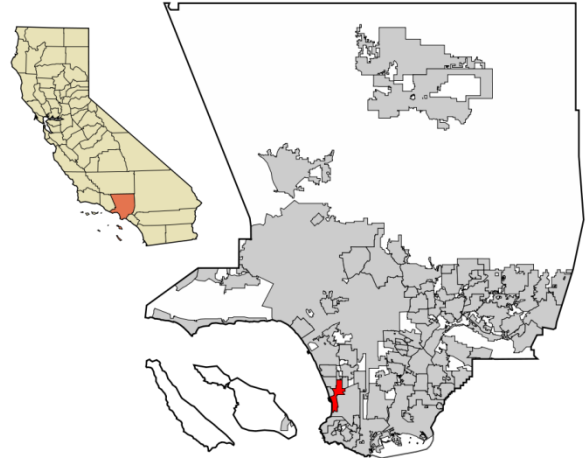
Beach Cities Health District is a public government agency, one of 78 Health Districts in California, and in operation since 1960. In 1993, the District changed its name from South Bay Hospital District to Beach Cities Health District.

Governing Body

Board of Five Directors.

Cities Served

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



Location

The Beach Cities Health District's 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 work in Hermosa Beach, Manhattan Beach, and Redondo Beach.

Beach Cities Health District (BCHD) is among the largest preventive health agencies in the nation, and serves 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 — children, youth, families, adults and older adults.

Focusing on wellness not sickness, encourages people to make wiser healthcare decisions. Preventable causes of illness and death, such as tobacco smoking, poor diet and physical inactivity, are estimated to be responsible for nearly a million deaths annually—almost 40 percent of the 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 within classrooms, workplaces and in the homes of the beach cities communities.

Profile, Demographics, and Statistical Analysis

There are 78 Health Districts in California. Most are hospitals, BCHD is one of 18 Community-based health districts



- Palos Verdes Health District
- Eden Township Healthcare District
- Sequoia Healthcare District
- Los Medanos Healthcare District
- Peninsula Healthcare District
- Redbud Healthcare District
- Grossmont Healthcare District
- Sequoia Healthcare District
- Fallbrook Healthcare District
- Camarillo Healthcare District
- Desert Health District
- Petaluma Healthcare District
- Del Norte Healthcare District
- Marin Healthcare District
- Corning Healthcare District
- Mount Diablo Healthcare District
- Beach Cities Health District

Beach Cities Health District is a public government agency in Southern California and part of the greater the South Bay area.



Profile, Demographics, and Statistical Analysis Continued

POPULATION SERVED IN THE BEACH CITIES:

<i>City</i>	<i>Population</i>	<i>%</i>
Hermosa Beach	19,650	16%
Manhattan Beach	35,573	29%
Redondo Beach	67,700	55%
	122,923	100%

<i>Age Category</i>	<i>Population</i>	<i>%</i>
Youth (Under 18)	27,104	22%
Adult (18-64)	78,848	64%
Senior (65+)	16,971	14%
	122,923	100%

Source: US Census Bureau, 2010-2018 American Community Survey

<https://www.census.gov/acs/www/data/data-tables-and-tools/data-profiles/>



CITY	AGE YOUTH (UNDER 18)	AGE ADULT (18-64)	AGE SENIOR (65+)	TOTAL
Hermosa Beach	3,370	13,981	2,299	19,650
Manhattan Beach	9,223	20,325	6,025	35,573
Redondo Beach	14,511	44,542	8,647	67,700
TOTAL	27,104	78,848	16,971	122,923
	22%	64%	14%	100%

Source: US Census Bureau, 2010-2018 American Community Survey estimates

<https://www.census.gov/acs/www/data/data-tables-and-tools/data-profiles/>

**Other Principal Employers in
Our Beach Cities District Vicinity 2019-2020**

	<u>Total Employment</u>	<u>% of Total Employment</u>
Hermosa Beach	11,710	17.59%
Manhattan Beach	17,267	25.94%
Redondo Beach	37,596	56.47%
	66,573	100.00%
<hr/>		
Northrop Grumman	9,816	14.74%
Redondo Beach Unified School District	938	1.41%
Skechers USA, Inc.	933	1.40%
Manhattan Beach Unified School District	915	1.37%
Target Corporation	745	1.12%
Kinecta Federal Credit Union	659	0.99%
City of Redondo	526	0.79%
City of Manhattan Beach	328	0.49%
Fry's Electronics	316	0.47%
Cheesecake Factory	313	0.47%
United States Postal Service	311	0.47%
Marriott MB	279	0.42%
DHL	272	0.41%
Macy's	211	0.32%
24 hour fitness	211	0.32%
Ralph's Grocery	200	0.30%
Frontier	199	0.30%
H T Grill	192	0.29%
City of Hermosa	189	0.28%
Bristol Farms	155	0.23%
All Others	48,866	73.40%
<hr/>		
Total	66,573	100.00%

Beach Cities Health District
Direct and Overlapping Property Tax Rates
Current and Prior Ten Years



Live Well. Health Matters.

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
City of Hermosa Beach Residents - Total	1.038106%	1.037724%	1.036418%	1.037907%	1.037488%	1.040540%	1.038968%	1.035651%	1.036693%	1.04137%	1.06494%
City of Hermosa Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Overlapping - Hermosa Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hermosa Beach Unified School District	0.017139	0.016398	0.017250	0.018067	0.016904	0.018550	0.017970	0.014729	0.015746	0.014928	0.040245
El Camino community College District	0.016467	0.017026	0.014868	0.016140	0.016884	0.018490	0.017498	0.017422	0.017447	0.022942	0.021199
Metro Water District	0.004500	0.004300	0.004300	0.003700	0.003700	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500
City of Redondo Beach Residents - Total	1.0494%	1.0685%	1.0744%	1.0896%	1.1067%	1.1036%	1.1134%	1.1178%	1.1127%	1.1172%	1.1110%
City of Redondo Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City of Redondo direct rate	0.1872%	0.1861%	0.1877%	0.1882%	0.1858%	0.1875%	0.1578%	0.1623%	0.1625%	0.1627%	0.16206%
Redevelopment Agency	1.004500	1.004300	1.004300	1.003700	1.003700	-	-	-	-	-	-
Overlapping - Redondo Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Flood Control	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Metropolitan Water District	0.004500	0.004300	0.004300	0.003700	0.003700	0.003500	0.003500	0.003500	0.003500	0.003500	0.003500
El Camino Community College District	0.016470	0.017030	0.014870	0.016140	0.016880	0.018490	0.017500	0.017420	0.017450	0.022940	0.021200
Redondo Beach Unified School District	0.028440	0.047140	0.055190	0.069770	0.086100	0.081620	0.092420	0.096890	0.091740	0.090790	0.086300
City of Manhattan Beach Residents - Total	1.05800%	1.12188%	1.11576%	1.14884%	1.11970%	1.15891%	1.16402%	1.09278%	1.08753%	1.09412%	1.11931%
City of Manhattan Beach *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City of Manhattan Beach Direct Rate	0.1676%	0.1586%	0.1584%	0.1562%	0.1593%	0.1595%	0.1601%	0.1606%	0.1613%	0.1619%	0.1625%
Overlapping - Manhattan Beach Residents											
Los Angeles County *	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Colleges & School Districts	0.053500	0.117580	0.111460	0.145140	0.116000	0.155410	0.1605200	0.0892800	0.0840300	0.0906200	0.1158100
Metro Water District	0.004500	0.004300	0.004300	0.003700	0.003700	0.003500	0.0035000	0.0035000	0.0035000	0.0035000	0.0035000
Flood Control District	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000

* Property Tax Assessment for Beach Cities Health District is included in Los Angeles County Property Tax since 2008 rolled into the 1% General Levy

Source: Comprehensive Annual Financial Reports of City of Hermosa Beach, City of Manhattan Beach, City of Redondo Beach

Beach Cities*
Demographic Statistics
Last Ten Years



Live Well. Health Matters.

Calendar Year	Population			Population Beach Cities Total (1)	Per Capita Personal Income			Per Capita Beach Cities Personal Income Average	Total Beach Cities Income (in thousands) (1) * (2)	Unemployment Rate			Beach Cities Unemployment Rate Average
	City of Redondo Beach (1)	City of Hermosa Beach (1)	City of Manhattan Beach (1)		City of Redondo Beach (2)	City of Hermosa Beach (2)	City of Manhattan Beach (2)			City of Redondo Beach (3)	City of Hermosa Beach (3)	City of Manhattan Beach (3)	
2008	67,099	19,527	36,258	122,884	61,243	42,265	74,345	59,284	7,285,096	6.6%	2.9%	2.6%	4.0%
2009	67,646	19,491	36,583	123,720	40,867	40,867	72,692	51,475	6,368,528	10.8%	4.7%	4.1%	6.5%
2010	66,748	19,599	36,773	123,120	41,025	40,867	76,960	52,951	6,519,286	11.5%	5.5%	4.5%	7.2%
2011	66,970	19,510	35,239	121,719	42,564	42,564	79,541	54,890	6,681,115	11.9%	5.5%	4.4%	7.3%
2012	67,007	19,574	35,423	122,004	44,474	42,564	80,467	55,835	6,812,093	11.2%	4.9%	3.2%	6.4%
2013	67,396	19,653	35,619	122,668	46,530	42,564	82,687	57,260	7,024,011	9.6%	4.5%	2.6%	5.6%
2014	67,717	19,750	35,633	123,100	49,400	46,530	80,386	58,772	7,234,833	8.7%	3.6%	3.4%	5.2%
2015	68,095	19,772	35,297	123,164	53,521	49,400	82,335	61,752	7,605,623	7.4%	3.1%	2.7%	4.4%
2016	68,844	19,801	35,488	124,133	57,160	53,521	83,689	64,790	8,042,577	5.6%	2.2%	2.1%	3.3%
2017	68,907	19,616	35,991	124,514	60,087	55,624	86,192	67,301	8,379,917	5.0%	1.9%	2.6%	3.2%
2018**	68,677	19,673	35,991	124,341	60,087	58,419	86,192	68,233	8,484,118	3.9%	2.2%	2.6%	2.9%

* Beach Cities - includes Cities of Redondo Beach, Hermosa Beach, and Manhattan Beach.

** In 2018, if number is in italics and repeated from prior year, the data was not available.

Sources: 1) Hermosa, Manhattan and Redondo Beach Annual Financial Statements
2) U.S. Census Bureau

BCHD FY2020-21 BUDGET

BEACH CITIES HEALTH DISTRICT RANKS IN TOP BEST PLACES TO WORK IN HEALTHCARE AND EARNS 'FAMILY-FRIENDLIEST' AWARD

FRIDAY, OCTOBER 11, 2019



AWARDS

GFOA

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Beach Cities Health District, California, for its Annual Budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Beach Cities Health District aspires to continually provide the highest quality documents while exhibiting full transparency budgeting that are reflected by the guidelines established from the National Advisory Council on State and Local Budgeting, and the GFOA's best practices on budgeting.



Beach Cities Health District is honored to have been awarded the Distinguished Budget Presentation Award for FY19-20 Budget.

**

The effort to seek and attain the Distinguished Budget Presentation 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.

Beach Cities Health District has been awarded the Operating Budget Meritorious Award for 11 consecutive years, 2007-2008 through 2017-2018.

**

Beach Cities Health District has received Operating Budget Excellence Award for Fiscal Year 2019-2020 for a second consecutive year.

**

The effort to seek and attain the Excellence Award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

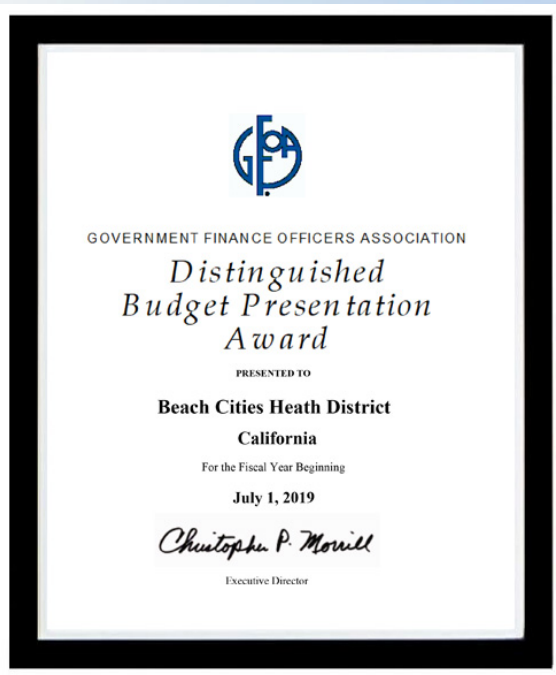
An Award-Winning District



Psychologically Healthy Workplace Awards



BCHD FY2020-21 BUDGET



BUDGET MESSAGE

BUDGET MESSAGE **FY 2020 - 2021**

Executive Summary

In March 2020, the novel Coronavirus (COVID-19) reached the level of national disaster. On March 13th, The President of the United States announced the National Pandemic and Emergency Declaration (emergency); followed by the California Governor issuing a state-wide “Stay at Home” order on March 19th.

On March 16, 2020, the Beach Cities Health District, with public employees and declared Disaster Service Workers (DSW), convened its first District Operations Center (DOC), in accordance with the Standardized Emergency Management System (EMS), and the National Incident Management System (NIMS), to address the emerging disaster and set the priorities of the District. Recognizing the severity of COVID-19, the District immediately closed its public offices, and its two Health and Fitness operation locations. Before the end of March, based on its public mandate and ongoing strategic Health Priorities (Nutrition and Exercise, Social-Emotional Health, Substance Use and Cognitive Health), the following program and service priorities emerged that will continue into FY20-21 budget year:

- Maintain a COVID-19 diagnostic testing site and pursue immunity testing research
- Support at-risk older adults in the community
- Provide healthy adults an opportunity to be of use to the community
- Continue to disseminate timely and accurate information to the community
- Provide health and well-being tips, tools and virtual classes
- Recovery planning and implementation for BCHD operations and the community.

By April 3rd, the District, in collaboration with Los Angeles County, Redondo Beach Fire Department and Providence Medical Center, set up the South Bay COVID-19 Testing Center, which will continue through at least the end of December 2020. The District also responded by expanding its: a) BCHD Assistance, Information & Referral line (help line) to operate seven days per week (from five), and b) Errand Runner program began including meal deliveries for at-risk residents and residents with food security needs. In addition, BCHD pivoted many programs and services to virtual platforms, for example, BCHD continued some Group Exercise and Personal Training classes, and the Communications department placed full focus on Public Health announcements to keep the community up-to-date on developments and guidelines from CDC and LA County Department of Public Health Officer Orders (<https://www.bchd.org/covidupdates>).

Before the pandemic, the District was focusing on moving forward its Strategic Priorities, like Adult & Older Adult Mental Health and Happiness programming, Youth Substance Use Prevention programs, Medical Fitness Accreditation programming, Emergency Preparedness and the Healthy Living Campus capital investment project.

BUDGET MESSAGE
FY 2020–2021 - Continued

The District achieved milestones like being awarded a \$125,000 annual five-year Drug Free Communities Grant from the Department of Health and Human Services, and set-up the Juvenile Diversion Program in partnership with both Redondo Beach and Manhattan Beach, and launching a 6-week Mental Health and Happiness workshop. While all these programs are ongoing, they have shifted to the on-line virtual platform.

The District had already made Emergency Preparedness a priority prior to the pandemic to ensure the District had an updated Emergency Operations Plan and certified the staff as Disaster Service Workers (DSW); all of which have been accomplished in the FY19-20 budget year.

In March, the District's staff had already created a draft FY20-21 budget that quickly had to be reworked and adjusted. *Revenues were decreased* by \$1,000,000, mainly due to the closure of the Health and Fitness (H&F) operations and estimated tenant rental concessions, while *Expenditures were reduced* by \$663,000, mainly by taking out any salary increases and staff changes, plus the H&F operating costs. Therefore, the District's updated FY20-21 budget resulted in the following:

Summary Comparison to Prior Year Budget

	Budget FY20-21	Budget FY19-20 *	\$ Variance	%
TOTAL REVENUE	14,597,000	15,043,000	(446,000)	-3.0%
TOTAL OPERATING EXPENDITURES	14,264,000	14,324,000	60,000	0.4%
BCHD OPERATING SURPLUS	333,000	719,000	(386,000)	-54%
Capital Investment Expenditures	1,919,000	2,250,000	(331,000)	-15%
FUND CASH BALANCE CHANGE	(1,586,000)	(1,531,000)	(55,000)	-4%
Non-Cash NR Amortization	(474,000)		(474,000)	-100%
FUND BALANCE CHANGE	(2,060,000)	(1,531,000)	(529,000)	-35%
New - Capital Expenditures	459,000	996,000	(537,000)	-54%
New - Healthy Living Campus	2,500,000	1,300,000	1,200,000	92%
Bike Path - Gross Cost		1,834,000	1,834,000	-100%
Bike Path - Grant Awarded 100%		(1,834,000)	(1,834,000)	100%
TOTAL CAPITAL INVESTMENT BUDGET	2,959,000	2,296,000	663,000	29%

** FY19-20 budget includes a \$200,000 expense amendment approved by the board compared to the originally approved Budget Resolution. In addition, the District was awarded 100% of the planned Bike Path and not 80% as originally budgeted.*

While the District is budgeting a \$333,000 cash operating surplus, the Board also approved a COVID-19 Stabilization Assigned Fund of \$300,000 in the case of a longer-than-estimated

BUDGET MESSAGE
FY 2020–2021 - Continued

extended emergency resulting in H&F operations remaining closed, and the District staff continuing assignments as DSW's to respond to the immediate threats to public health and safety, like COVID-19 testing, meal deliveries, helpline and public health announcements.

During this emergency, the District is carefully tracking staff hours, costs, and other expenditures, and has incurred \$1,600,000 in COVID-19-related expenses through June 30, 2020. The District has applied for FEMA reimbursements with estimated eligible expenditures of \$700,000 and is awaiting to receive up to the 75% of FEMA grant award for FY19-20.

While the COVID-19 pandemic has caused disruptions, the District has been able to keep course on its strategic goals that support the District's health priorities and long-term improved health of the community.

The essential current investment plans for the Healthy Living Campus will sustain the District's ability to continue to provide preventive health services for the next 30 years. The District's Board has endorsed a draft master plan, subject to the California Environmental Impact Report (EIR) review and further revisions as needed and identified.

In addition to the continued COVID-19 strategies, Mental Health and Happiness and Youth Substance Use programming, plus investment in the Healthy Living Campus, the District's management is implementing a Priority Based Budget (PBB) methodology that will allow a more program-specific quantitative as well as qualitative analysis and evaluation on top of the current department and category expenditure budget.

The District is carefully analyzing current local, regional and national economic and social changes. It has set up a task force to review social health equities in its own organization as well as in its programs and services. The District is well prepared for the upcoming budget year as further discussed below and is taking steps to ensure residents of the Beach Cities can benefit from preventive health services for many years to come.

FY20-21 Budget Overview

This budget serves the Beach Cities Health District's vision of "*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 board-approved health priorities identified and updated every three years since 2005, based on a data-driven strategic planning process that critically analyzes the community needs assessment and various health data sources like the California Healthy Kids Survey, Gallup-Sharecare Well-Being Index (WBI), Los Angeles County Health Survey, U.S. Census Bureau, etc. www.bchd.org/healthreport.

BUDGET MESSAGE
FY 2020–2021 - Continued



The purpose of this message is to summarize the District's FY20-21 revenues and expenditures and the resulting fund financial position, including ongoing capital investments that provide for the District's long-term ability to deliver services and programs, highlighting major challenges, trends and changes in this year's budget. It reviews the District's FY20-21 priority programs and services, shifts in those programs and services during this year, mainly due to COVID-19, and the funding sources and expenditures supporting those priorities. Further, this message highlights the economic and legislative matters affecting the District and its long-term financial plans.

This message also presents the District's commitment and achievements on transparency and excellence throughout the organization from financial reporting and programs and service deliveries to worksite culture.

Finally, included is a summary of the long-term financial outlook and strategies and how those are tied to the District's health priority goals, Priority Based Budgeting (PBB) methodology, accomplishments and benefits to the residents in the Beach Cities.

More detailed information and data about the District, its health priority goals, and priority programs and services are contained throughout the budget report. Refer to the **Table of Contents** for guidance to read about specific topics. District-wide and department financial statements, Healthy Living Campus and capital investments, performance measures and accomplishments and the long-term financial outlook and supplementary information included provide more detail information supporting the message. The District's Annual Budget becomes the guide for programs and services and financial investments for the year July 1, 2020 through June 30, 2021.

The District developed the FY20-21 budget collaboratively with all BCHD departments involved. The departments are therefore able to maximize synergies among departments to ensure staff collectively stay on course with the BCHD strategic plan. The strategic plan in turn ensures time and funds are being committed to the programming, services and projects, like the Healthy Minds Initiative, Youth Substance Use Prevention, Mental Health and Happiness, Healthy Living Campus, etc., that support the District's Health Priorities. The annual budget then executes the strategic plan (i.e., programs, services, capital investments, etc.) that is tied to the Health Priorities to achieve the District vision of "a healthy beach community." Tying the strategic plan to the Health

BUDGET MESSAGE
FY 2020–2021 - Continued

Priorities and selected projects to enhance the vision of “a healthy beach community” is the cornerstone for the long-term financial planning for the District.

FY20-21 Budget Financial Summary

The FY20-21 budget provides for programs and services in the current year and invests in the necessary infrastructure of capital assets to provide security to maintain and improve the District’s ability to deliver and pay for future programs and services.

This year’s budgeted revenue decreased 3% to \$14.6 million compared to prior year \$14.9 million, funding most existing or modified COVID-19 programs and services within a balanced budget. The District’s budget this year projects programs, services and building operations at a total delivery cost of \$14.3 million on a property tax base of \$4.2 million. This 3.4 leveraging is made possible by the diversified portfolio of the District’s other funding sources of leases, user fees, public-private partnership and investment income.

Beach Cities Health District will leverage \$4.2 million from Property Taxes to provide \$14.3 million in programs, services and investments to the community in 2020-21

Financial Comparison to Prior Year Budget

	FY19-20 BUDGET			FY20-21 BUDGET			VARIANCE	
Revenues								
Health & Fitness	2,994,000	20%		2,234,000	15%	(760,000)	-34%	
Property Tax	3,931,000	26%		4,180,000	29%	249,000	6%	
Property Lease	4,813,000	32%		4,759,000	33%	(54,000)	-1%	
Interest	966,000	6%		1,165,000	8%	199,000	17%	
Limited Partnership	2,162,000	14%		2,082,000	14%	(80,000)	-4%	
Donations & Other	177,000	1%		177,000	1%	0	0%	
TOTAL REVENUES	\$ 15,043,000	100%		\$ 14,597,000	100%	\$ (446,000)	-3%	
Expenses								
Health & Fitness	3,199,000	22%		3,002,000	21%	(197,000)	-7%	
Payroll	4,621,000	32%		4,684,000	33%	63,000	1%	
Operations	2,599,000	18%		2,634,000	18%	35,000	1%	
Building Operations	2,410,000	17%		2,489,000	17%	79,000	3%	
Health Fund & Grants	1,495,000	10%		1,455,000	10%	(40,000)	-3%	
TOTAL EXPENDITURES	\$ 14,324,000	100%		\$ 14,264,000	100%	\$ (60,000)	-0.4%	
Operating Income	\$ 719,000			\$ 333,000		\$ (386,000)	-116%	

Having a well-diversified portfolio of revenues allows the District to have a balanced budget and at the same time invest in long-term assets to ensure lasting stability and preservation of the District’s principal or Net Position (\$61M) and Fund Balance (\$42M), as shown on pages 21 and 22 in the Audited Financials (<http://www.bchdfiles.com/docs/bchd/finance/BCHD%20CAFR%202019.pdf>).

BUDGET MESSAGE
FY 2020–2021 - Continued

Financial operating highlights of the FY2020-21 budget are:

- Revenues \$14.6 million; -3% vs. FY19-20 Budget
 - H&F Centers are projected to be closed two months (July-Aug.) due to COVID-19
 - Property Lease income includes \$200,000 of concessions for tenant closure due to COVID-19, off-set by contractual tenant increase and one new tenant.
 - Strong interest, property tax and other (grant) income offset the reduced revenues
- Operating Expenditures \$14.3 million; -0.4% vs. FY19-20 Budget
 - Health & Fitness closure variable expense savings, offset by higher increases by:
 - Payroll expense increases due to minimum wage requirements, plus a new IT Analyst;
 - Operating costs for COVID-19 expenditures, plus the Well-being Index to measure community health impacts and needs;
 - Increases in building insurance and janitorial service costs.

Due to the uncertainty of the COVID-19 pandemic, the District Board approved to set aside a stabilization amount of \$300,000 in an Assigned Fund Balance as of June 30, 2020, to ensure the District can maintain a balanced budget from operations. Below is a summary of effects the COVID-19 pandemic had on the District's planned Pre-COVID-19 Budget.

<u>COVID-19 Effects on FY20-21 Budget</u>			FY20-21 Pre COVID-19 BUDGET	FY20-21 FINAL BUDGET	VARIANCE	
Revenues	\$ (1,054,000)					
Expenses - Payroll						
Health & Fitness	(207,000)	Health & Fitness	2,858,000	2,234,000	(624,000)	-28%
No Salary Increases	(86,000)	Property Tax	4,229,000	4,180,000	(49,000)	-1%
New Care Manager	(72,000)	Property Lease	4,959,000	4,759,000	(200,000)	-4%
Part-Time Staff	(41,000)	Interest	1,238,000	1,165,000	(73,000)	-6%
	\$ (406,000)	Limited Partnership	2,190,000	2,082,000	(108,000)	-5%
Expenses - Other		Donations & Grants	177,000	177,000	0	0%
Health & Fitness	(156,000)	TOTAL REVENUES	\$ 15,651,000	\$ 14,597,000	\$ (1,054,000)	-7%
Facility Expenses	(96,000)	Expenses				
Operating Expenses	(155,000)	Total Payroll	7,355,000	6,949,000	(406,000)	-6%
	\$ (813,000)	Health & Fitness	1,001,000	845,000	(156,000)	-18%
Expense Add-backs		Building Operations	2,563,000	2,467,000	(96,000)	-4%
COVID - 19 Operating Exp	50,000	Operating Expenses	2,551,000	2,548,000	(3,000)	0%
Well Being Index	100,000	Health Fund & Grants	1,457,000	1,455,000	(2,000)	0%
Expenses	\$ (663,000)	TOTAL EXPENSES	\$ 14,927,000	\$ 14,264,000	\$ (663,000)	-5%
Net COVID-19 Effects	\$ (391,000)		\$ 724,000	\$ 333,000	\$ (391,000)	-117%

The table shows reductions the District had to make in Payroll expenses; frozen salary increases, removing planned Care Manager, and removing any part-time staff that departments had planned to utilize. H&F reductions are due to the closure; all usage and CPI/inflation increases were removed from facilities and operations, plus any travel, recruiting, promotional items, etc.

BUDGET MESSAGE
FY 2020–2021 - Continued

Capital Investment Expenditures

Capital investments are of utmost importance for the District; not only to ensure its Health & Fitness Operations continue to operate efficiently and safely (e.g., investing in new equipment last year for \$300,000; ensuring operational efficiencies by continuing to invest in Information Technology including an annual equipment refresh and contract management software); but also to ensure the District's ability to continue to serve residents with programs and services in years to come. This is done by investing in the District's properties that are nearing the end of useful life and will begin depleting the District Fund balance which has held steady at around \$40 million for more than 10 years. Therefore, the District is continuing to invest in a master plan for the entire 514 N. Prospect Avenue campus, referred to throughout this budget as the Healthy Living Campus. A draft master plan was endorsed by the BCHD Board for the Environmental Impact Review (EIR), a requirement of the California Environmental Quality Act (CEQA).

New Capital investment highlights totaling \$2,958,500 (\$458,500 recurring investments in ongoing operations) in the FY2020-21 budget are:

- Information Technology – \$106,000
- Furnitures, Fixtures and Equipment – \$22,500
- Building Improvements – \$330,000
- Healthy Living Campus - \$2,500,000

Please see the District Capital Investment section for more information starting on page 94. 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 capitalizing assets and replacing only infrastructure elements that cannot be deferred.

Fund Balance Projections and Future Outlook Summary

Based on the FY20-21 budget, the District Fund balance, is projected to decrease by \$2 million due to its continued investment in long-term real property and development of the Healthy Living Campus. The District is estimating a decline in Fund Balance starting in the next three to five years, if the District does not do anything and ignores the aging property at 514 N. Prospect Avenue, Redondo Beach. Operating surplus will start to decline due to expiring of the Notes Receivable (NR) income, loss of major tenant income and high building maintenance costs. In addition, the District will have to start tending to currently deferred major building infrastructure matters to keep the building occupied but with diminished return on the required infrastructure investments (ROI) that will lessen the District's ability to deliver its programs and services.

BUDGET MESSAGE
FY 2020–2021 - Continued

In Summary, the year 2024-2025, will be a year when higher losses will begin unless the District will be able to replace the approximately \$440,000 of NR net cash income and anticipated loss in lease income from tenant non-renewals of leases.

Fund Balance (Incl. restricted cash)	Budget *	Projected			
	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Balance	\$ 40,170,000	\$ 38,110,000	\$ 36,719,000	\$ 35,804,000	\$ 34,631,000
<i>Operations</i>	333,000	183,000	21,000	(214,000)	(545,000)
<i>Non-Cash NR Amort</i>	(474,000)	(474,000)	(474,000)	(474,000)	(237,000)
<i>Capital Spend</i>	(1,919,000)	(1,100,000)	(462,000)	(485,000)	(510,000)
Ending Balance	38,110,000	36,719,000	35,804,000	34,631,000	33,339,000
<i>* Beginning Fund Balance is based on actual FY19-20 pre-audited financials.</i>					

Therefore, the District is investing in the Healthy Living Campus (<https://www.bchdcampus.org/>), with a draft master plan including facilities for RCFE (Residential Care for the Elderly) and PACE (Program of All-inclusive Care for the Elderly) programs. While the District cannot independently fund and operate these programs, the intent is to become a limited partner and lease the land, which will replace the 514 N. Prospect Avenue rental income. Please see the District Long-Term Financial Outlook section for more information.

Major Changes and Impacts in the Annual Budget Funding Sources and Expenditures

Even with the COVID-19 closure of H&F budgeted for two months and the concession for possible tenant operations disruption, the FY20-21 budget incoming funds are improving 2% year-over-year (YOY) from actual revenues in FY19-20. Due to the closure of the H&F Centers in FY19-20 for three and a half months, the new budget year shows an increase of 7%. Property taxes are also showing an increase based on advice from the District's tax consultant that property taxes will not be affected by the COVID-19 financial impacts immediately but will likely have some effects in future years. Tenant rental income is down due to a \$200,000 concession built into the budget but is offset by a new tenant rental income (Community Psychiatry Management). As most of the tenants are Healthcare providers, we have yet to see major impacts except for the Child Development Center that has now requested early termination of their lease.

The other decrease in incoming funds budgeted are in Interest Income due to the actual realized gains in the District Investment Portfolio and the 115 Pension and OPEB (Other Post-Employment Benefits) Trust in FY19-20, but not included in the FY20-21 Budget.

BUDGET MESSAGE
FY 2020–2021 - Continued

The increase in the Partnership Income is due to both partnerships (Sunrise Assisted Living and Beach Cities Surgery Center) experiencing reduced income in the last few months of FY19-20 but the extent of those losses is not expected to be experienced in the FY20-21 budget.

The table below illustrates the major changes in the annual funding sources:

Revenue Comparison to Prior Year Actual					
	Pre-Audit FY19-20 ACTUAL	FY20-21 BUDGET	VARIANCE		
Revenues					
Health & Fitness	2,070,000	2,234,000	164,000	7%	
Property Tax	3,995,000	4,180,000	185,000	4%	
Property Lease	4,797,000	4,759,000	(38,000)	-1%	
Interest *	1,297,000	1,165,000	(132,000)	-11%	
Limited Partnership	2,003,000	2,082,000	79,000	4%	
Donations & Other	166,000	177,000	11,000	6%	
TOTAL REVENUES	\$ 14,328,000	\$ 14,597,000	\$ 269,000	2%	
* For illustration of actual changes in revenues between actual FY19-20 and budget FY20-21, \$338,000 was moved from Interest to Property Leases to negate Notes Receivable adjustments.					

While revenues are budgeted to increase YOY, the District recommended the Board set aside a \$300,000 COVID-19 Stabilization Assigned Fund Balance to protect against the current uncertain economic future due to COVID-19. If the pandemic stretches long into the future, the District may be forced to keep its H&F Centers closed, tenants may start losing customers, the financial markets may shrink affecting the District's interest income, etc. Staff also noted that it will provide the Board an update in December 2020 to determine if a FY20-21 budget amendment should be made either because of an improved or worsened economic outlook. The impact of the current budgeted increase in revenues will allow the District to not only cover necessary expenditure increases like minimum wage and benefit cost increases, a new IT analyst to support operations, contractual arrangements and debt service obligations, but also include the cost of the November election, the Gallup Well-Being Index survey and add \$50,000 for COVID-19 expenditures (shown in the reconciliation above), like continued testing costs, reopening supplies, public health announcement collateral, etc.

It is also important for the District to maintain an operating surplus to be able to invest in the necessary Capital expenditures approved by the Board, new and those that are still not completed. See Capital Investment section for further details.

BUDGET MESSAGE
FY 2020–2021 - Continued

Economic Conditions, Issues and Trends Facing the District

The FY20-21 budget has been reduced compared to prior year due to the current COVID-19 effects on the District's operations and funding sources. The District is 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. However, the District is closely monitoring and adjusting to the unprecedented current global, national and state economic trends and how those will affect the long-term economic conditions of the District.

Expenditures and Operating Income Comparison to Prior Year Actual

	Pre-Audit			
	FY19-20 ACTUAL	FY20-21 BUDGET	VARIANCE	
Expenses				
Health & Fitness	2,787,000	3,002,000	215,000	7%
Payroll	4,370,000	4,684,000	314,000	7%
Operating Expenses	2,696,000	2,634,000	(62,000)	-2%
Building Operations	2,441,000	2,489,000	48,000	2%
Health Fund & Grants	1,503,000	1,455,000	(48,000)	-3%
TOTAL EXPENSES	\$ 13,797,000	\$ 14,264,000	\$ 467,000	3%
	\$ 531,000	\$ 333,000	\$ (198,000)	-59%

The District's largest income source is from real property income (33%/\$4.8M), like rental income and reimbursement of building operating expenses; 83% or \$3.9M of the \$4.8M come from the 60-year-old 514 N. Prospect Avenue hospital building. While the District is currently able to maintain about an 80% occupancy rate, the building has reached the end of its useful life and tenant leases are coming due in the next 3-5 years, and some major tenants will not be able to stay either because it will be too expensive with the increased Building Operating costs or the building is outdated and does not meet modern operational standards. In addition, since the building was built in the late 1950s, it does not meet current seismic standards being implemented through the state of California. Included in the \$3.9M is also the parking structure Notes Receivable that will be fully amortized FY2024-25, and the District will lose \$438,000 annually in cash funding. This \$3.9M income source is the single largest threat to the District's long-term economic stability. To address not only this economic long-term threat to the sustainability of the District's programs and services, but also to address the possible threat of physical harm to the residents of the Memory Care facility and tenants in the building from a potential large scale earthquake, the District has been working on creating a master plan for the 514 N. Prospect Avenue campus (<https://www.bchdcampus.org/>) that will replace the building and replace the income source. See further information and discussion both in the Capital Investment and Long-Term Financial Outlook sections.

BUDGET MESSAGE
FY 2020–2021 - Continued

The District's second largest income source (29%/\$4.2M) comes from Property Taxes per the CA state 1978 Prop 13 mandate. The District receives approximately 0.8% of the 1% annual real estate tax assessed value from the residents of the District. Real estate net taxable assessed values for the District have steadily been trending stronger. The past five years saw a 27% increase in the taxable assessed value or 6.2% annual average growth, and the next five years before COVID-19 was estimated at 19.1% or 4.5% annual average growth. There is an anticipated decline in the growth rate but still a strong trend. Per HdL Coren & Cone, the District's Tax Consultant, the next five-year estimates have dropped by 14.5%, to an average increase for the next five years of 16.4% or 4% annual average growth, illustrated below.

ACTUAL	2015-16	2016-17	2017-18	2018-19	2019-20	5 Year
District Net Taxable Value	\$35,732,000,000	\$38,091,000,000	\$40,593,000,000	\$42,967,000,000	\$45,394,000,000	27.0%
% Change	6.6%	6.6%	6.6%	5.8%	5.6%	6.2%
ESTIMATED	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year
District Net Taxable Value	\$47,506,000,000	\$49,626,000,000	\$51,670,000,000	\$53,972,000,000	\$56,593,000,000	19.1%
% Change	4.7%	4.5%	4.1%	4.5%	4.9%	4.5%
COVID-19 Effects	0%	-1.3%	-1.7%	-1.9%	-2.3%	-14.5%
Restated District Net Taxable Value	\$47,513,000,000	\$48,990,000,000	\$50,777,000,000	\$52,973,000,000	\$55,284,000,000	16.4%
	4.7%	3.1%	3.6%	4.3%	4.4%	4.0%

Therefore, while the property tax base growth rate is expected to slow down some, it will continue to be a strong consistent income source for the District, around 30% of the annual budget.

Income from the H&F Centers is 15% of the District's FY20-21 budget. Generally, H&F program income is around 20% of the District's budget but has been negatively affected by COVID-19. Depending on when the COVID-19 virus is controlled and isolation orders can be removed, the H&F Centers will continue to be closed providing marginal revenue from virtual group classes and personal training. Generally, if program revenue drops, variable operating expense will also drop at the same rate but due to the extra resources required to address the COVID-19 emergency, expenses declined only 26% (\$197,000) of the \$760,000 total revenue decline estimated; compared to FY19-20 budget. The District has applied for FEMA reimbursements to cover these additional costs.

Income from Partnerships, Sunrise Assisted Living and Beach Cities Surgery Center) is 14% of the FY20-21 budget and have seen year-over-year fluctuations, although the last eight years have consistently been around \$2 million, and also continue to be a strong income source for the District. We have seen a slight decline in profits due to COVID-19 but also a slight recovery in recent months due to strong isolation efforts at the assisted living facility and continued need for health care services.

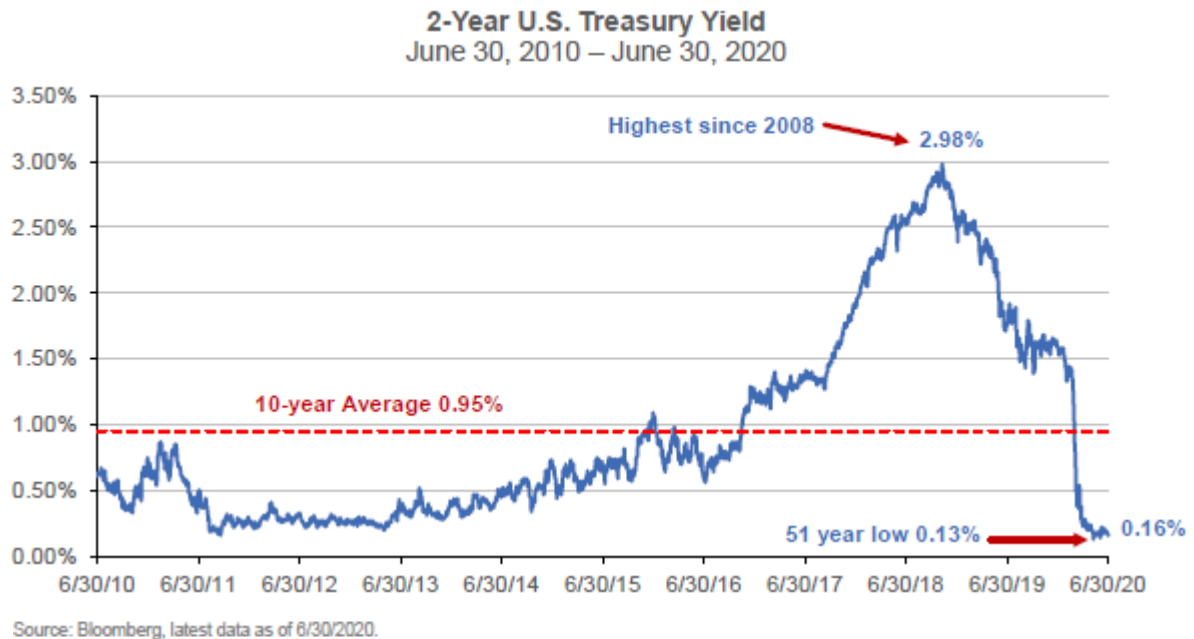
The District investment portfolio is \$25.8M including short-term investments. The District, with the guidance of and management by PFM Asset Management, LLC, ensures conformance with all pertinent existing laws of the State of California, including California Government Code Sections 53600, et seq. The investment guiding principles are Safety, Liquidity and Yield in that order, which results in a conservative investment approach; that is, when the market is high, the District experiences marginally high yields, and when market is low, the same is true, the District will experience lower yields but not as bad as the market. Therefore, the Portfolio, while directly affected by the US financial market performances, the performance generally follows the US

BUDGET MESSAGE
FY 2020–2021 - Continued

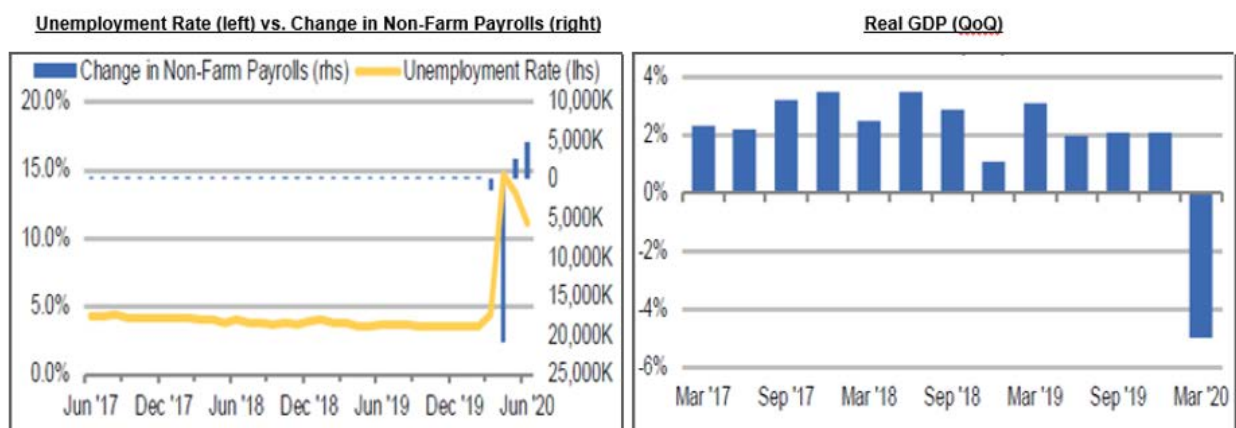
Treasury yields. After 2010, these yields were below 1% yield until around 2016-17, when it started to improve slowly, almost reaching 3% by end of Dec 2018/Jan 2019 but has since started to decrease again. The improved market in FY19-20 did result in Realized (\$194,000)/Unrealized (\$590,000) Gains in prior year but due to the unpredictability in the financial markets, the District does not budget Realized/Unrealized gains or losses. With an aggressive Benchmark as possibly allowed by CA State Law, including an average duration around 2.6 years, the District portfolio has performed as well as the Benchmark, shown below. Due to the relatively short average duration in the portfolio, maturing assets are subject to reinvestment risk at the prevailing market rates consistently. Based on the improvement in the market last year, the District FY20-21 includes a slight improvement in interest earnings compared to prior year FY19-20 Budget, but no additional gains for realized earnings, resulting in a FY20-21 budget below actual of FY19-20. The District Interest Income includes 50% of fixed income source from Notes Receivable and is therefore not entirely at risk for a market slowdown. Therefore, while the market trends affect the District interest earnings, the future loss of the Notes Receivable interest and necessity for the District to draw down funds from the portfolio due to its capital investment requirements will have a more adverse effect. Interest income in the FY20-21 budget is 8%, the District's long-term financial outlook anticipates this ratio to decrease to around 4-5% of total funding sources.



BUDGET MESSAGE
FY 2020–2021 - Continued



The District's operating expenditures are affected by low inflation rates and before COVID-19 a tightened labor market. Expenditures increase between 1%-2% and are aligned with inflation which has remained below 2% since June 2013 and continues to be low and more recently close to 1%. Before COVID-19, during the tightened labor market and decreased unemployment, the District had to adjust its staff compensation levels that generally have been below market to retain talent. However, the FY20-21 budget does not include any salary increases or added positions, except one IT Analyst, to ensure a balanced budget. Depending on future economic conditions, the District will bring the Board a budget update in December 2020 and will then determine if any salary increases can be done for its staff. The below economic trends clearly indicate reasons for creating a conservative FY20-21 Budget and the District is closely monitoring the trends for possible recovery or if more drastic downward FY20-21 Budget adjustments have to be made if the slowdown in the economy continues with large unemployment, low GDP and inflation.



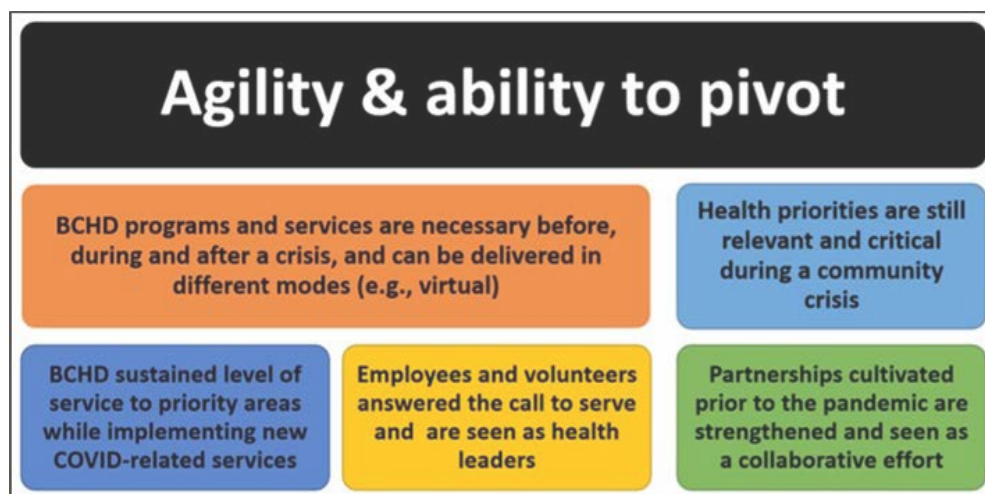
BUDGET MESSAGE
FY 2020–2021 - Continued

Commitment to Programs & Services to Improve Health in the Beach Cities

The Beach Cities Health District is one of the largest preventive health agencies in the nation, serving the communities of Hermosa Beach, Manhattan Beach and Redondo Beach. The District staff operates more than 40 programs and services in the schools and throughout the community. It employs around 180 employees, full-time and part-time, and engages more than 1,000 individual volunteers. Based on the Health Priorities established for 2019-2022, the District manages the following operating departments within one General Government Fund.

Life Spans Operations	Health & Fitness Operations	Property Operations
Youth Services Blue Zones Project & Work Well Community Services	AdventurePlex Center for Health & Fitness	514 Prospect Ave. Notes Receivable Off-Campus

Although, the District has had to temporarily close the Health & Fitness Centers, certain workshops, demonstration garden, etc., the FY20-21 budget ensures continued delivery of the important preventive health programs and services for the Community. The District was able to pivot most of its operations to address the emergency needs in the Community that align with the District's health priorities and continue to support nutrition and exercise to improve physical, social and emotional health, programs against substance use, and cognitive health for older adults. Therefore, during these past six months, the District recognized some "Lessons Learned."



BUDGET MESSAGE
FY 2020–2021 - Continued

In FY20-21, the District will continue its virtual programming, public health updates, and errand deliveries that have all proven to be very successful and important to many residents and a lifeline to the most vulnerable in the Beach Cities. The District will continue its COVID-19 testing with the guidance and support of Los Angeles County. See section “FY20-21 Beach Cities Health District COVID-19 Special Edition” starting on page 37.

Legislative Matters Facing the District

Specific bills that we tracked and were engaged in during the FY19-20 came to a close, opportunities to develop affordable options for residential care for the elderly were explored, and most recently, COVID-19 response activities were coordinated with state and local agencies and these discussions will continue to guide the FY 20-21 budget year.

State Bill Advocacy:

- AB 2019 (2018) was a transparency bill directed at Healthcare Districts that was adopted and signed by the Governor in September 2018. The bill required healthcare districts to comply with website and grant transparency guidelines. BCHD was already in compliance with the basic website transparency guidelines, but created a transparency page (<https://www.bchd.org/transparency>) in response to the legislation to demonstrate our commitment to the spirit of the bill. In addition, we revamped our grants policies and procedures to be in alignment with the provisions of the bill.
- AB 1486 (2019) was reviewing the requirements for Special Districts disposing of their surplus land and was passed in October 2019. As a landowner, the District worked with the legislature on policy amendments to ensure “Surplus Land” was defined appropriately and did not include just any land that was put up for sale by a Special District and used for its mission.
- ACA-1 (2019) would lower the voter threshold for bonds and special taxes from two-thirds to 55% for affordable housing or public infrastructure projects. The District did support this bill, but it was not passed.

District Operations Center--COVID-19 Response

- Worked with LA County Department of Public Health and LA County Department of Health Services to establish one of the first community testing sites in Los Angeles County.
- Discussed District involvement in COVID-19 antibody testing with representatives from the California Coronavirus Testing Taskforce.
- Continued discussions with California Coronavirus Testing Taskforce on more sustainable long-term PCR testing options for our community and partners.

BUDGET MESSAGE
FY 2020–2021 - Continued

The District will continue to monitor and advocate for legislation that has a direct impact to the District, the public health and wellbeing of our constituents and the Healthy Living Campus project. The District will be building the Healthy Living Campus under the purview of the Design-Build authority that was granted to us by the state in 2017 through AB 994. We will continue to be engaged in policy priorities related to community health, local government, finance and taxation, and continue to explore opportunities to create more affordability in housing and services related to residential care for the elderly.

Commitment to Excellence and Transparency

The District is committed not only to excellence and transparency in our financial audit and budget reporting but throughout the District, including staff conduct and responsibilities, Board action and accountability, 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, California's premier statewide association for finance professionals that promote excellence in financial management. In FY18-19, the District received for the first time the Excellence Award for the Operating Budget. In addition to the CSMFO Excellence Award for the Operating Budget, in FY19-20, the District for the first time received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA), nationally recognized for public financial officials throughout the United States and Canada.

The award programs are designed to recognize those agencies whose budget and financial reports meet certain state-wide and national 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.

As each award is only valid for the fiscal year, the District renews its applications annually, and each year makes updates and improvements based on feedback received.

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. In Addition, in January 2019, the District earned, through a re-certification, the ACHD Best Practices in Governance, requiring demonstrated compliance to a core set of accountability and transparency standards, like ethics Brown Act training, annual audit requirements, etc. <https://www.bchd.org/transparency>

BUDGET MESSAGE
FY 2020–2021 - Continued



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 workplace. 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.

To allow management and staff to measure, evaluate and plan the wellness of the workforce, the District applies for different work culture awards from the healthcare industry nationwide to local workplace awards in Los Angeles. In FY19-20, the District applied for two Best Places to Work awards:

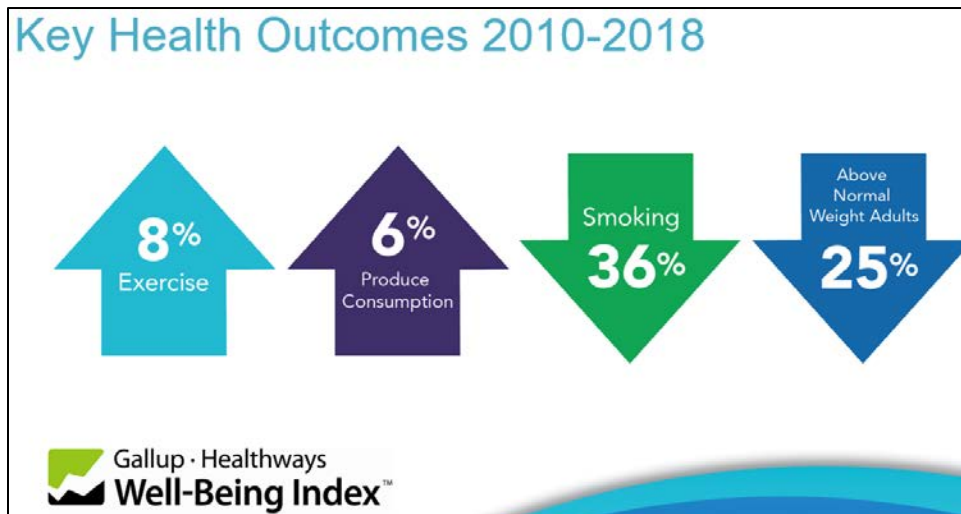
- Best Places to Work in Healthcare by *Modern Healthcare* – Awarded #6 (PY #44) Ranking
- Psychologically Healthy Workplace by American Psychological Association

BUDGET MESSAGE
FY 2020–2021 - Continued

Beach Cities Community Public Health Impacts

Ultimately what matters is the impact Beach Cities Health District has on those in the community it serves and the greater impact on the community public health creating a *Healthy Beach Community*.

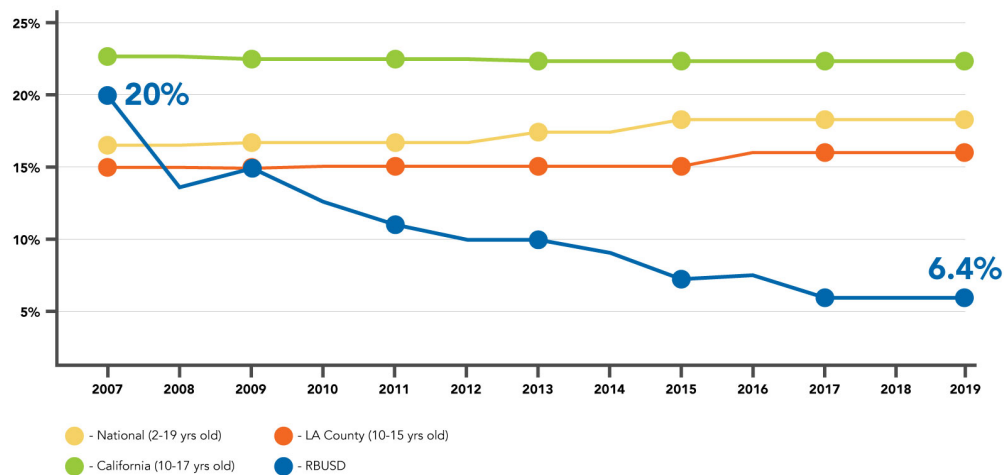
As previously noted, the District uses several evaluation tools to measure impact and changes in health indicators in the community and its schools, like local findings in the California Healthy Kids Survey, Gallup-Sharecare Well-Being Index (WBI), Los Angeles County Health Survey, etc. Several outcomes are illustrated below.



BUDGET MESSAGE
FY 2020–2021 - Continued

Childhood Obesity Rate

(Redondo Beach Elementary Schools)



The FY20-21 budget includes \$100,000 to work with Gallup to update the surveys and re-evaluate health impacts in the Beach Cities Community. These results, together with results from other surveys and tools, will be used to review and update the 2019 – 2022 Health Priorities for the next three years as indicated by the District's residents.

See section Health Priorities, FY20-21 Objectives and FY19-20 Accomplishments starting on page 37.

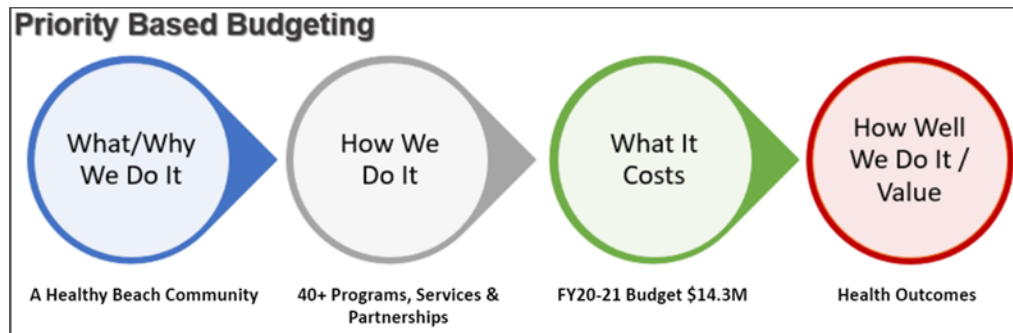
Looking Forward and Conclusion

In its constant search for excellence, to serve and improve the health of the residents of the Beach Cities, the District is setting up a new Budget Methodology, Priority Based Budgeting (PBB), that will evaluate and prioritize the District's programs and services. The process will not only provide insight into total cost of a program, but also the impact each of its programs and services has based on the values (attributes) defining the District's Mission, like health needs of residents served, reach of residents served, etc.

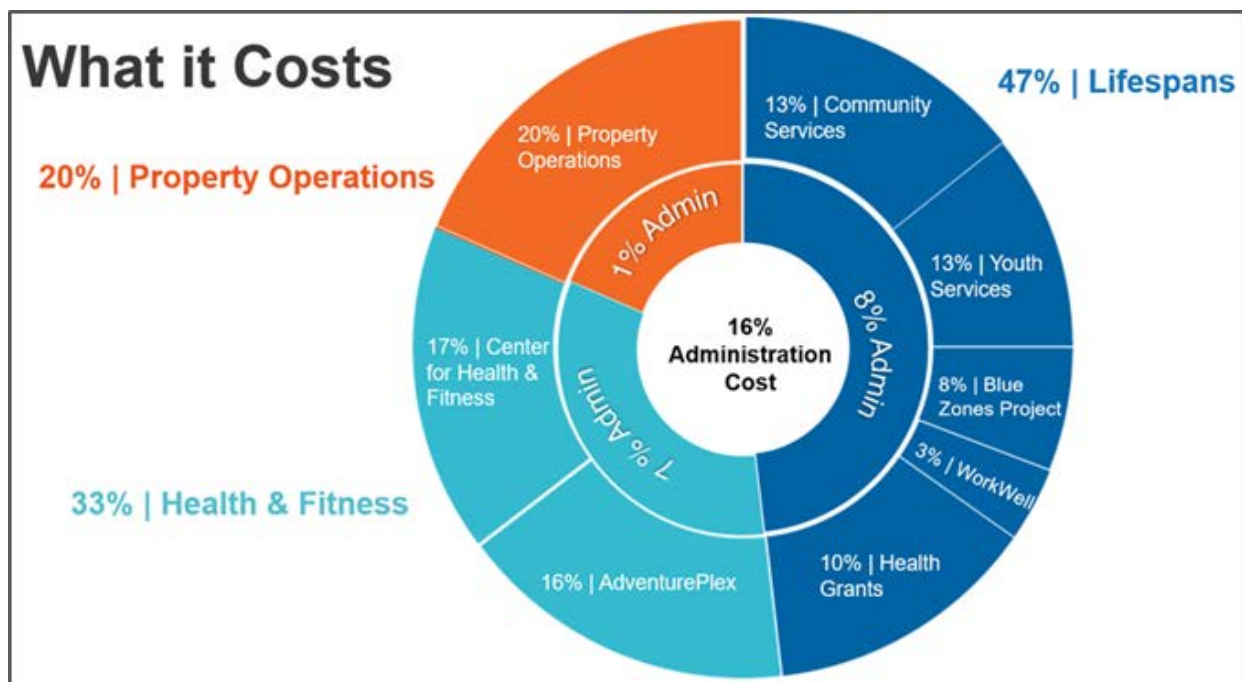
To enhance community health through partnerships, programs and services for people who live and work in Hermosa, Manhattan and Redondo Beach.

The goal is to ensure the District's programs and services assist the Community in the best possible way, resulting in improved health for the best value.

BUDGET MESSAGE
FY 2020–2021 - Continued



The FY20-21 \$14.3 million budget is distributed among the operating departments as shown below:



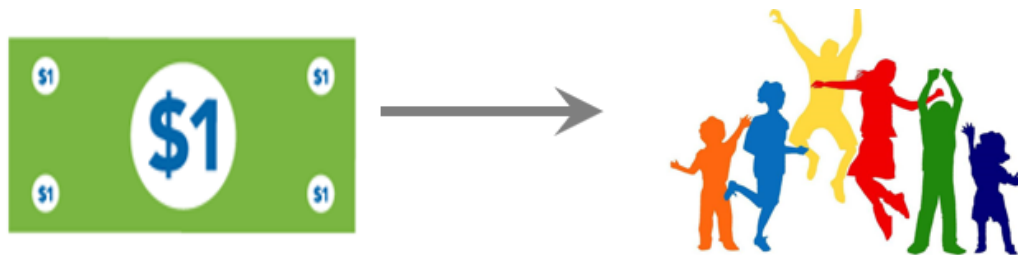
How much is the total cost of each program? What programs have the most impact based on values/attributes determined by the District, Board and Community? These are the questions being evaluated and analyzed in the new budget methodology, Priority Based Budgeting.

In FY2020-21, the District is focusing on ensuring Beach Cities residents stay healthy and informed through the COVID-19 emergency and is dedicated to supporting the entire Community; residents, schools, businesses, etc., to recover from the pandemic and go back and open up safely to “normal” life.

BUDGET MESSAGE
FY 2020–2021 - Continued

The District's Health Priorities continue to provide the foundation for the District's purpose of providing preventive health services in areas not filled and served by others.

The Board and staff are honored to serve the Cities of Hermosa Beach, Manhattan Beach, and Redondo Beach, and believe our FY20-21 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.



For every \$1 in property taxes, BCHD provides \$3.41 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

Monica Suua
CFO

BCHD FY2020-21 BUDGET



BUDGET ADOPTION RESOLUTION

RESOLUTION NO.558

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE BEACH CITIES HEALTH DISTRICT
ADOPTING THE FINAL OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR 2020 – 2021
AND ESTABLISHING AN ASSIGNED COVID-19 STABILIZATION FUND AS OF JUNE 30, 2020

WHEREAS, a preliminary budget for Fiscal Year 2020-21, July 1, 2020 to June 30, 2021, 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, said budget incorporates establishing an Assigned COVID-19 Fund Balance of \$300,000 as of June 30, 2020 for the purpose of stabilizing District Fund Operating Income for fiscal year 2020-21 in the event actual Fund Operating Income falls below the adopted fiscal 2020-21 Fund Operating Income budget.

WHEREAS the Board of Directors of the Beach Cities Health District has examined the preliminary budget for Fiscal Year 2020-21.


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 2020-21.
2. That the amounts designated in the final FY 2020-21 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 the Assigned COVID-19 Fund Balance of \$300,000 is approved and shall be established as of June 30, 2020 for the purpose of stabilizing District Fund Operating Income for fiscal year 2020-21 in the event actual Fund Operating Income falls below the adopted fiscal 2020-21 budget Fund Operating Income.
5. That this resolution shall become effective on the date of adoption date.

PASSED, APPROVED, AND ADOPTED THIS 24th DAY OF JUNE 2020.

ATTEST:


Jane Diehl, President Pro Tem
Board of Directors
Beach Cities Health District


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

**District Total Roll-up
Budget 2020-2021**

Exhibit A

	Budget FY20-21	Budget FY19-20	\$ Variance	%
Property Tax Revenue	4,179,531	3,930,505	249,026	6%
Lease Revenue	3,768,104	3,822,207	(54,103)	-1%
Tenant BOE Reimbursements	990,432	990,432	-	0%
Interest Revenue	1,165,418	965,860	199,558	21%
Limited Partnership Revenue	2,081,562	2,162,000	(80,438)	-4%
User Fees Revenue	2,233,885	2,994,398	(760,513)	-25%
Grant revenue	172,315	172,315	-	0%
Other Revenue	5,000	5,000	-	0%
TOTAL REVENUE	14,596,248	15,042,717	(446,469)	-3%
Payroll	6,948,479	6,966,561	(18,082)	0%
Program Costs	274,217	260,098	14,119	5%
Human Resources Related	257,797	283,586	(25,789)	-9%
Information Systems	225,298	205,495	19,803	10%
Community Relations	515,529	567,578	(52,050)	-9%
Facilities Expenses	1,425,548	1,518,196	(92,648)	-6%
Professional Services	2,076,814	2,009,195	67,619	3%
Interest and Other	1,084,884	1,019,036	65,848	6%
Funds & Grants	1,455,009	1,494,558	(39,549)	-3%
TOTAL OPERATING EXPENSES	14,263,576	14,324,305	(60,728)	-0.4%
BCHD OPERATING SURPLUS	332,671	718,412	(385,741)	-54%
Capital Investment Expenditures	1,919,000	2,250,000	(331,000)	-15%
FUND CASH BALANCE CHANGE	(1,586,329)	(1,531,588)	(54,741)	-4%
Non-Cash NR Amortization	(474,309)			
FUND BALANCE CHANGE	(2,060,638)			
New - Capital Expenditures	458,500	995,900	(537,400)	-54%
New - Healthy Living Campus	2,500,000	1,300,000	1,200,000	92%
Bike Path - Gross Cost		1,707,000	1,707,000	-100%
Bike Path - Grant Application 80%		(1,366,000)	(1,366,000)	100%
NET BIKE PATH BUDGET	-	341,000	341,000	-100%
TOTAL CAPITAL INVESTMENT BUDGET	2,958,500	2,636,900	321,600	12%

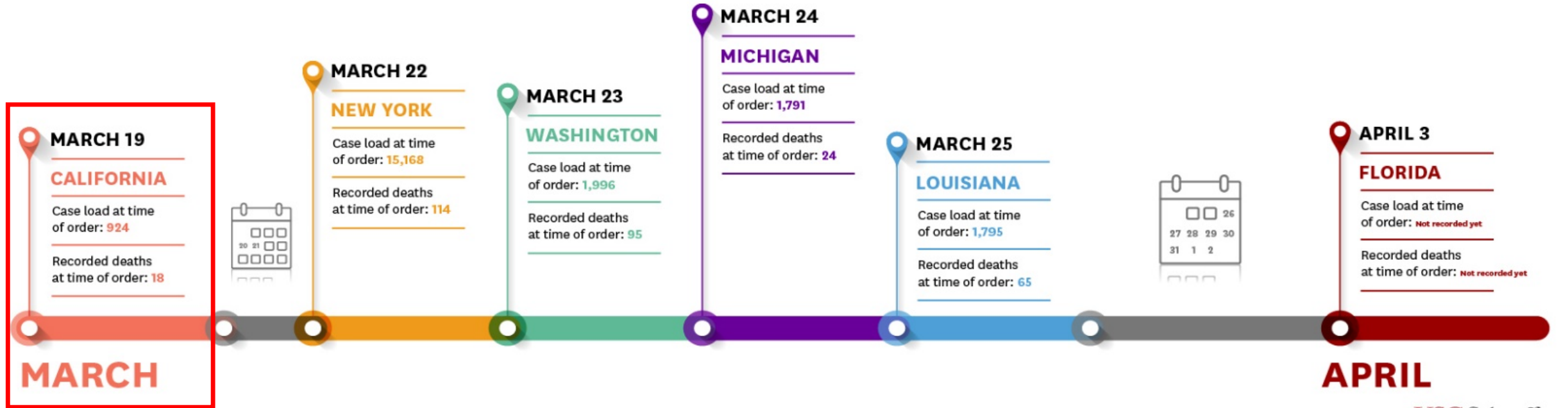


SPECIAL COVID-19 UPDATE

September 11, 2020

Drive-Through
Appointments Only

TIMELINE OF SELECT STATE-LEVEL STAY AT HOME MANDATES AND CORONAVIRUS SPREAD AT TIME OF ORDER



USC Schaeffer

- March 12-13: Center for Health & Fitness, AdventurePlex COVID-19 Closure
- March 16: BCHD Activates District Operations Center
- March 20: Assistance Fund Established
- March 21: Information, Assistance, Information Line moved to 7-days/week operation
- April 3: South Bay Galleria Testing Site Opens
- June 8: Testing Site moves to Beach Cities Health District Campus (514 N. Prospect)

District Operations Center Objectives

Work with partners to establish a South Bay COVID-19 testing site	In Progress
---	-------------

Identify and support at-risk older adults in the community	In Progress
--	-------------

Provide healthy adults an opportunity to be of use to the community(e.g. Errand Volunteers)	In Progress
---	-------------

Continue to disseminate timely and accurate information to the community	In Progress
--	-------------

Provide health and well-being tips and tools	In Progress
--	-------------

Provide health Recovery planning and implementation for BCHD operations and community	In Progress
---	-------------



State of COVID-19

Numbers at a Glance

Last updated: September 10, 2020

LA County Cases

251,024

Total Cases in LA County

LA County Deaths

6,128

Total Deaths in LA County

Cases by City in the Beach Cities

Beach Cities Total: 1,059

Hermosa Beach: 200

Manhattan Beach: 332

Redondo Beach: 527

Deaths by City in the Beach Cities

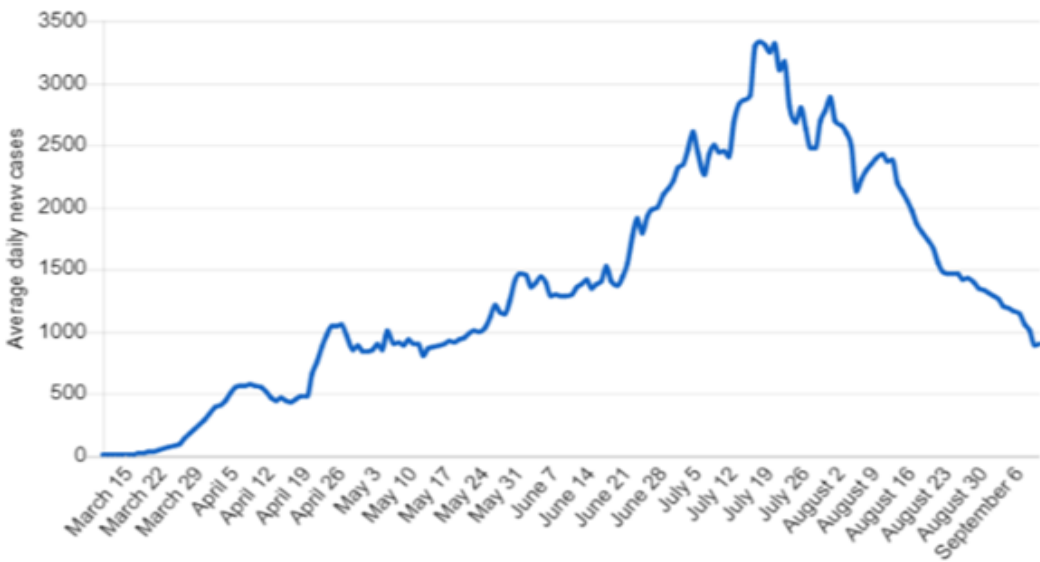
Beach Cities Total: 18

Hermosa Beach: 4

Manhattan Beach: 5

Redondo Beach: 9

Average Daily New Cases (7 day average)

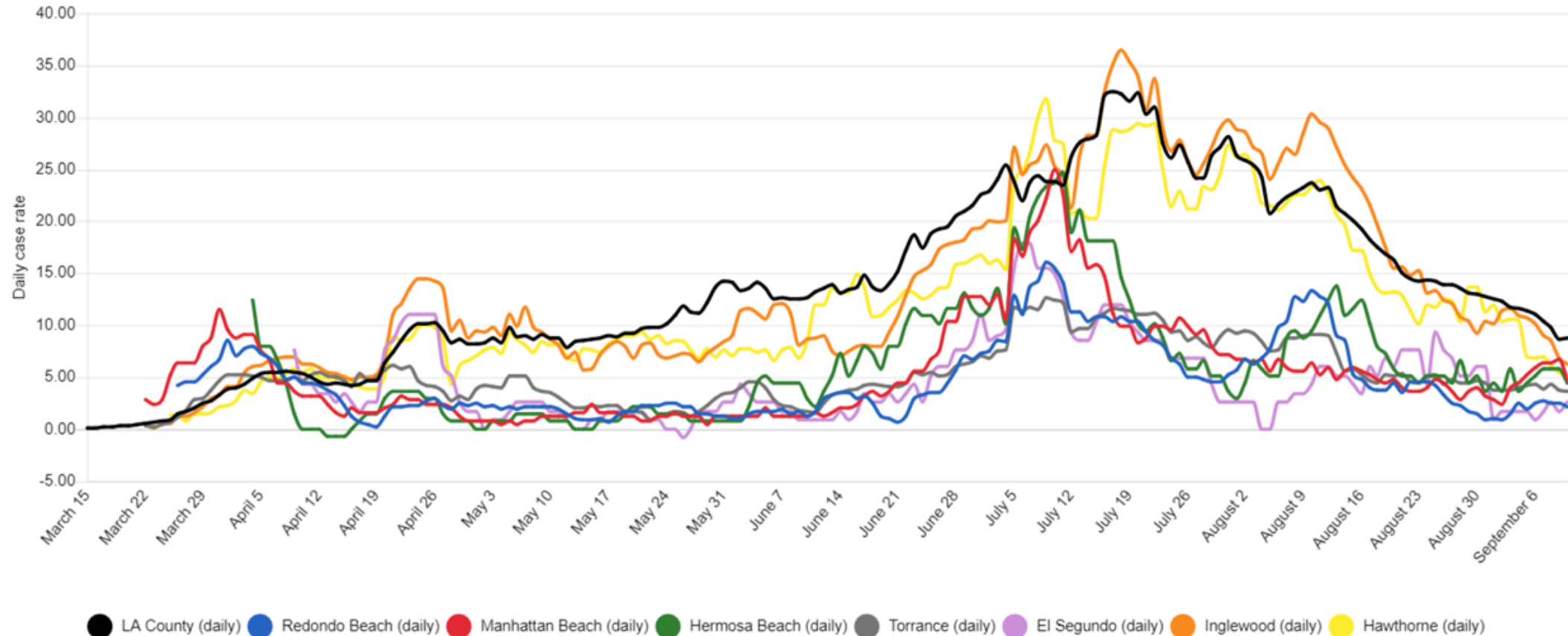


Average Daily Reported Deaths (7 day average)



State of COVID-19

Daily new cases per 100,000 (past 7 day avg)



California Blueprint for a Safer Economy

County Risk Level	New Cases	Positive Tests
WIDESPREAD Many non-essential indoor businesses are closed	More than 7 Daily new cases per 100k	More than 8% Positive tests
SUBSTANTIAL Some non-essential indoor businesses are closed	4 - 7 Daily new cases per 100k	5% - 8% Positive tests
MODERATE Some indoor business operations are open with modifications	1 - 3.9 Daily new cases per 100k	2% - 4.9% Positive tests
MINIMAL Most indoor business operations are open with modifications	Less than 1 Daily new cases per 100k	Less than 2% Positive tests

County Risk Level	Retail	Schools	Restaurants	Gyms
WIDESPREAD Many non-essential indoor businesses are closed	Open with modifications -Retail capacity must be limited to 25%	Closed for in-person instruction	Outdoor Only with modifications	Outdoor only with modifications -Saunas and steam rooms must close
SUBSTANTIAL Some non-essential indoor businesses are closed	Open with modifications -Retail capacity must be limited to 50%	Closed for in-person instruction -Can open in-person instruction if county remains in this tier for two weeks	Open indoors with modifications -Max 25% capacity or 100 people, whichever is fewer	Indoor with modifications -Capacity must be limited to 10%
MODERATE Some indoor business operations are open with modifications	Indoor with modifications	Can open in-person instruction	Open indoors with modifications -Max 50% capacity or 200 people, whichever is fewer	Indoor with modifications -Capacity must be limited to 25% -Indoor pools can open
MINIMAL Most indoor business operations are open with modifications	Indoor with modifications	Can open in-person instruction	Open indoors with modifications -Max 50% capacity	Indoor with modifications -Capacity limited to 50% -Indoor pools, saunas, spas and steam rooms can open

Testing at Beach Cities Health District

(previously South Bay Galleria)

51,933

of Total COVID-19 Tests
Opened April 3, 2020



Assistance, Information & Referrals



During this time of heightened health concern, BCHD is available to offer help and support.

If you or someone you know in the Beach Cities needs assistance with errands, health-related information or referrals, please call our Assistance, Information & Referral line at **310-374-3426 ext. 256**, Monday - Friday, 8:30 a.m. – 5 p.m.

RESOURCES:

bchd.org/coronavirus

for information about COVID-19
or to sign up for email updates
from BCHD

bchd.org/resources

for information related to mental health
and social-emotional health for youth
and adults, support groups and
emergency services

3,234

of Total Calls
(ext. 256)

1,510

of Errands/Meal
Delivery by Staff

1,292

of Visits, Errands,
Calls by Volunteers

Innovation, Programs & Partnerships



Student Symptom Assessment Tool

Select one / Selecciona uno :

Employee (English)

Empleado (Español)

Parent or Guardian of Student (English)

Parent or Guardian of Student

The logo for Children's Hospital Los Angeles, featuring a stylized butterfly and the text "Children's Hospital LOS ANGELES".

The logo for BeachCitiesHealth, featuring a stylized sun and the text "BeachCitiesHealth A Public Agency".

BeachCitiesHealth
193 subscribers

HOME

VIDEOS

PLAYLISTS

CHANNELS

DISCUSSION

ABOUT

SEARCH

Uploads PLAY ALL

A video thumbnail showing a person in a blue shirt with a "GOAL BELIEVER" logo.

A video thumbnail showing a person in a blue shirt with a "GOAL BELIEVER" logo.

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A video thumbnail showing a person in a blue shirt with a "GOAL BELIEVER" logo.

A video player showing a woman holding a poster titled "Getting to Know and Love Your Brain". The poster features a diagram of the brain with labels for the Frontal Cortex, Amygdala, and Hippocampus.

A video player showing a woman wearing a white face mask.

MindUP Lesson A: Mindful Observation Part 1 (Grades 4-5)

How to Make a Homemade Face Covering That Requires Sewing

A video player showing a woman in a blue shirt standing in front of a shelf with various items, including a red ball, a yellow ball, and a blue ball.

A video player showing a man in a blue shirt standing in front of a shelf with various items, including a red ball, a yellow ball, and a blue ball.

At Home Workout: Center for Health & Fitness

Families Connected Speaker Series: A Conversation About Mental Health in New, Uncertain Times

Health Promotion, Guidance & Communication During COVID-19

COVID-19: LATEST UPDATES

at least 6 ft. + face covering

As the Beach Cities reopen, the risk of COVID-19 remains high. Without a vaccine or cure, we urge residents to continue to follow the health guidance to help slow the spread and protect our most vulnerable.

If you must go out and will be around others, wearing a cloth face covering **PLUS** physical distancing is required.

You are still encouraged to stay at home as much as possible, especially older adults and those with underlying health conditions.

Safer at Work and in the Community

Los Angeles County is moving swiftly through the stages of reopening and just announced an updated Safer at Work and in the Community Health Officer Order on May 26. [Read the Health Officer Order here.](#)

The Health Officer Order allows the following activities to resume or reopen:

- Faith-based services with capacity limited to less than 25% or maximum of 100 people (whichever is lower)
- Office worksites

Beach Cities Health District
A Public Agency

CENTER FOR HEALTH + FITNESS | ADVENTURE PLEX | HEALTHY LIVING CAMPUS

WHAT WE DO | GET INVOLVED | RESOURCES | WHO WE ARE | [I](#)

Health Update: COVID-19

BCHD's AdventurePlex and Center for Health & Fitness facilities will remain temporarily closed until further notice & Postpones the Spread of Covid-19. [LEARN MORE](#)

Health starts here. And it starts with all of us.

As a public health agency, Beach Cities Health District's top priority is the health and well-being of our community, and we will continue to take extra precautions to protect the most vulnerable. This will be our compass to recovery.

As Governor Gavin Newsom and Los Angeles County Department of Public Health Dr. Barbara Ferrer cautiously outline a path forward for recovery – it is equally important to outline a path forward for healing.

While life as we knew it abruptly changed in mid-March and we continue to wear a Safer At Home order, recovery will be gradual. Without a vaccine or cure, we urge residents to follow guidance to help slow the spread and prevent an overwhelming surge in healthcare facilities.

So, where do we go from here? Here's a [roadmap](#).

Recreation

OPEN

- Parks (Playgrounds are closed)
- Public Trails (Walking and Hiking)
- Beaches (For Active Recreation)
- Pools in Multi-Unit Residential Buildings (Condominiums, Apartments, Homeowner's Associations)
- Golf Courses
- Pickleball and Tennis Courts
- Horse Riding/Equestrian
- Bike Parks
- Community Gardens
- Model Airplane Areas
- Shooting and Archery Ranges
- Vehicle-Based Parades
- Drive-in Movie Theaters and Drive-in Restaurants
- Libraries (For Curbside Pick-up)
- Outdoor Museums, Open Air Botanical Gardens, and other Exhibition Space

Shopping

OPEN FOR IN-STORE SHOPPING

WE CAN ALL BE HEALTH LEADERS AND HEROES

While the health directives continue to evolve, all the hygiene practices that we've learned to embrace – hand washing, not touching your face with unwashed hands, wearing a face covering when you are in contact with anyone outside of your household, practicing physical distancing and maintaining 6-foot perimeters, staying home if you're sick – should continue to be part of our daily routines. We can all continue to do our part to protect our most vulnerable neighbors and support our collective well-being.

NEED HELP?
call the BCHD Assistance, Information & Referrals line at 310-374-3426, ext. 256 (available every day, 8:30 a.m. – 5 p.m.)

Beach Cities Health @beachcitieshealth

Home | Posts | Reviews | Videos | Photos | Events | About | Community

[Create a Page](#)

Posts

Beach Cities Health
April 23 at 5:35 PM · [Public](#)

We can all be health leaders. Thank you for helping slow the spread of COVID-19 and keeping our community healthy. For errand assistance, health-related information and referrals call 310.374.3426 ext. 256 or visit [www.bchd.org](#). #LiveWell #BeachCitiesCares #COVID19

4.6 out of 5 · Based on the opinion of 5 people

ABOUT BEACH CITIES HEALTH

Our Story
Beach Cities Health District (BCHD) is one of the leading preventive health agencies in the nation. ... [See More](#)

Community
See All
AA Invite your friends to like this Page

Page ?	Pageviews ? ↓	Unique Pageviews ?
	79.96% ↑ 175,696 vs 97,629	83.76% ↑ 144,616 vs 78,699
1. /covidtesting		
Mar 1, 2020 - Aug 31, 2020	32,207 (18.33%)	27,485 (19.01%)
Aug 21, 2019 - Feb 29, 2020	0 (0.00%)	0 (0.00%)
% Change	∞%	∞%
2. /		
Mar 1, 2020 - Aug 31, 2020	22,675 (12.91%)	18,181 (12.57%)
Aug 21, 2019 - Feb 29, 2020	15,720 (16.10%)	12,625 (16.04%)
% Change	44.24%	44.01%
3. /coronavirus		
Mar 1, 2020 - Aug 31, 2020	19,188 (10.92%)	16,617 (11.49%)
Aug 21, 2019 - Feb 29, 2020	241 (0.25%)	164 (0.21%)

60,000+
COVID Pageviews

Safe in the South Bay



Community Work



BCHD FY2020-21 BUDGET



Nutrition and Exercise



Social-Emotional Health



Substance Use



Cognitive Health



2019-2022 Health Priorities and Objectives

Beach Cities Health District identified four health priorities for the next three years.



Nutrition and Exercise

- Increase fruit and vegetable consumption
- Increase exercise participation
- Reduce percentage of children who are obese or overweight
- Reduce percentage of adults who are obese or overweight



Social-Emotional Health

- Increase stress management across the lifespan
- Decrease bullying
- Decrease suicidal ideation



Substance Use

- Reduce alcohol and drug consumption in youth
- Reduce vaping in youth
- Maintain low percentage of adult smokers



Cognitive Health

- Promote brain health across the lifespan
- Support the cognitively frail



FY19-2020 Health Priority Accomplishments

COVID-19 (March – June):

- Administered 22,785 COVID-19 tests at the South Bay Galleria and BCHD's Campus
- Received 1,895 calls to the Assistance, Information and Referral line, expanded hours to 7-days a week
- Provided Meals on Wheels \$25,000 to provide meals to older adults
- Established meal delivery program to assist to residents by delivering 339 meals
- Supported older adult residents with 624 errand assistance deliveries
- Partnered with the Hermosa Beach, Manhattan Beach and Redondo Beach Chamber of Commerce to develop the Safe in the South Bay business program and individual health guidance/promotion campaign
- Transitioned and developed virtual programming and events to support residents' health and well-being, producing more than 100 videos
- Built COVID-19 website section with local health guidance, case numbers and recovery information for residents and businesses
- In partnership with Children's Hospital Los Angeles, developed a Symptom Assessment Tool to screen students and families for COVID-19 to allow for safe return to campus

The following accomplishments have been achieved in each of the health priorities:

Nutrition and Exercise

- Published Community Health Report with Los Angeles County Department of Public Health, "Recent Trends in Childhood Obesity Prevalence in the Redondo Beach Unified School District: A Case Study"
- Presented childhood obesity decline, from 20% to 6.4%, at international Childhood Obesity Conference and Association of California Healthcare Districts Annual Meeting
- Hosted International Walk to School Day for more than 3,000 students, families and community leaders
- Secured a \$1.8M Metro grant to add to the bicycle infrastructure in Redondo Beach
- Continued farm-to-table play curriculum for Toddler Town at AdventurePlex
- Increased insurance-based memberships at the Center for Health and Fitness 13.5%
- Continued medical fitness accreditation at the Center for Health and Fitness, the only Certified Medical Fitness Center in California
- Continued to deliver community-based programming which promote healthy aging to our senior centers including physical activity classes and senior nutrition classes

Social-Emotional Learning, Stress Reduction and Mindfulness

- Continued support of district-wide social-emotional wellness councils in all three school districts
- Supported expanding recognition of mental health issues in youth and on-site counseling support for schools
- Supported MindUP lessons for more than 8,000 students in Beach Cities schools, and Second Step for middle school students
- Hosted the High School Purpose Series for more than 200 students
- Partnered with school districts on "Start with Hello" Week, an anti-bullying and violence prevention initiative
- Conducted focus groups with more than 200 students and parents and presented feasibility report for Youth Wellness Center in the Beach Cities
- Hosted Tri-Agency meetings in Hermosa Beach and Manhattan Beach, and a Vaping Town Hall in Manhattan Beach with Assemblymember Al Muratsuchi, to discuss youth health issues
- Developed and implemented MindUP Days for middle school students

- Offered community mindfulness workshops and monthly mindfulness practice drop-ins
- Launched Mental Health and Happiness series
- Offered Blue Zones Project Social Hour and Moai events to promote social connectedness

Substance Use Prevention (Youth)

- Expanded the Youth Advisory Council, made up of 80 Beach Cities students to raise awareness and health promotion around youth health, including mental health and substance use prevention
- Received the federal Drug-Free Communities grant (\$125,000 annually, for 5 years) to support the Beach Cities Partnership for Youth Coalition
- Youth Advisory Council members created the “Escape the Vape” substance use prevention campaign
- Youth Advisory Council members advocated at city council meetings for stronger tobacco control policies

Substance Abuse Prevention (Adults)

- Partnered with South Bay Families Connected to present the Families Connected Speaker Series, reaching more than 500 parents
- Continued the Families Connected Parent Chat in collaboration with South Bay Families Connected and Thelma McMillen Center at Torrance Memorial Center
- Introduced Talk About It workshops on the topics of cyber safety, anxiety and depression

Evidence-Based Tobacco Control

- Smoking cut by one-third since 2010 to just 6.8%, compared to the U.S. smoking rate of 18.2%.
- Supported Hermosa Beach in 2016 as it expanded their smoke-free policy to ban smoking in all public places, including electronic smoking devices and marijuana
- Supported Hermosa Beach in 2019 as it adopted their tobacco retail license which curbs youth access to tobacco products, which prohibits the sale of flavored tobacco products and new retailers from being within 500 feet of youth-sensitive areas
- Supported Manhattan Beach become the 2nd city in the U.S. to adopt an ordinance banning tobacco sales city wide
- Hosted vaping education events for more than 1,000 students and families

Cognitive Health

- Care Managers (social workers) completed 5,129 well-being checks for older adults and adults with disabilities
- Continued the Dementia Education Consortium and community lectures
- Continued the Healthy Minds Initiative to study the effect of lifestyle interventions on cognitive health

Beach Cities Health District

- 1,515 volunteer visits with older adult clients
- Certified Covered California enrollment site to help residents navigate health insurance enrollment



“Stopping obesity among our young people is a critical step and these findings are particularly impressive because they were sustained and observed across all public elementary schools, grade levels and demographic groups.”

- Paul Simon, M.D., M.P.H., Chief Science Officer for the Los Angeles County Department of Public Health on the LiveWell Kids program data

BCHD FY2020-21 BUDGET



DISTRICT PROGRAMS BY HEALTH PRIORITY

Beach Cities Health District Programs & Services

Every three years, Beach Cities Health District assesses the overall health of the Beach Cities using a variety of data sources to prepare a Community Health Report. This report guides our strategic planning process with the indication of health priorities and provides an opportunity to evaluate current programming. It focuses on evidence-based public health practices, which the Centers for Disease Control and Prevention defines as the integration of science-based interventions with community preferences for improving population health.

The 2019-2022 Health Priorities are:



Nutrition and Exercise

- Increase fruit and vegetable consumption
- Increase exercise participation
- Reduce percentage of children who are obese or overweight

Youth
<ul style="list-style-type: none">• LiveWell Tots• Livewell Kids• School Gardens• 8-Minute Morning Exercises• Classroom Activity Breaks• Walking Wednesdays• Walking School Bus• Streets for All• AdventurePlex
Adults / Adults 65+
<ul style="list-style-type: none">• Blue Zones Project®<ul style="list-style-type: none">◦ Restaurants/Grocery Stores◦ Community Policy◦ Social Hour• Community Fitness• Nutrition Classes• Free Fitness Summer Series - Mindful Yoga/Zumba• Free Fitness Weekends• MoveWell In-Home Fitness Program• Center for Health & Fitness
Volunteer Programs
<ul style="list-style-type: none">• Garden Angels• Nutrition & Garden Docents• MoveWell Volunteers• Restaurant Ambassadors• Livability Committee• AdventurePlex• Center for Health & Fitness



Social-Emotional Health

- Increase stress management across the lifespan
- Decrease bullying
- Decrease suicidal ideation

Youth
<ul style="list-style-type: none">• MindUp• Youth Purpose• Second Step• Peer Mentoring Program
Adults / Adults 65+
<ul style="list-style-type: none">• Mental Health & Happiness Initiative<ul style="list-style-type: none">◦ Mindfulness Workshops◦ Mindfulness Drop-in• Blue Zones Project®<ul style="list-style-type: none">◦ Moai® Social Groups◦ Purpose Workshops• Intro to Youth Mental Health First Aid Training• Errand Assistance
Volunteer Programs
<ul style="list-style-type: none">• Conversation Companion Volunteers• Errand Volunteers• Support Line• Purpose Conveners• Purpose Connectors• Power 9 Committee



Substance Use

- Reduce youth alcohol and drug consumption
- Reduce youth vaping
- Maintain low percentage of adult smokers

Youth
<ul style="list-style-type: none">• Beach Cities Partnership for Youth Coalition• Families Connected Speaker Series• Families Connected Parent Chat• Project Alert• Talk About It Small-Group Workshops
Adults / Adults 65+
<ul style="list-style-type: none">• Mental Health & Happiness Initiative• Blue Zones Project - Tobacco Control Policy
Volunteer Programs
<ul style="list-style-type: none">• Beach Cities Partnership for Youth Coalition<ul style="list-style-type: none">◦ Youth Advisory Council◦ Families Connected Parent Advisory Group◦ School Advisory Board◦ Student Mental Health Provider Task Force◦ Community Organization Workgroup



Cognitive Health

- Promote brain health across the lifespan
- Support the cognitively frail

Adults / Adults 65+
<ul style="list-style-type: none">• Care Management• Caregiver Support• Brain Buddies• Healthy Minds Initiative
Volunteer Programs
<ul style="list-style-type: none">• Brain Buddy Volunteers• Support Line Volunteers• Healthy Minds Initiative Volunteers

BEACH CITIES HEALTH DISTRICT	
<ul style="list-style-type: none">• Healthy Living Campus• Information & Referrals• Covered California & Insurance Assistance• Health Promotion (e.g. flu, Talk About It, etc.)• Worksite Wellness• Grants	Volunteer Programs <ul style="list-style-type: none">• Holiday Gift Bags• Campus Greeters• Care and Aid for Patients (CAPS)• Event Volunteers• Professional & Admin Volunteers (BCHD, CHF, AdventurePlex)• Board-Appointed Committees<ul style="list-style-type: none">◦ Finance◦ Community Health◦ Strategic Planning

To learn more about the health priorities and to view the full Community Health Report, visit bchd.org/healthreport






BCHD FY2020-21 BUDGET

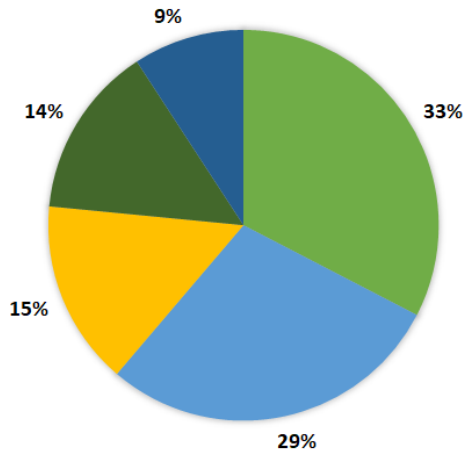


SUMMARY FINANCIAL CHARTS & TRENDS






REVENUES

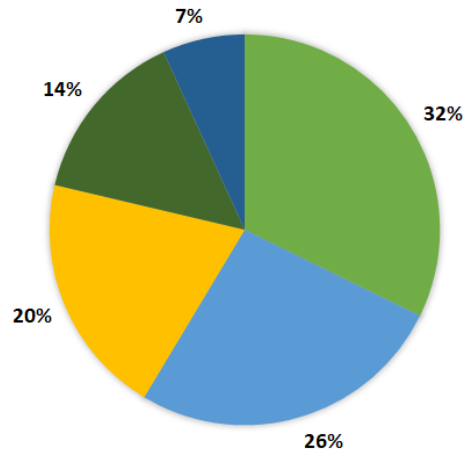
2020-2021

Leases	4,758,500	33%	
Property Tax	4,179,500	29%	
User Fees	2,234,000	15%	
Partnership	2,081,600	14%	
Other (Interest, Grants, etc)	1,342,700	9%	
Total Revenue	\$ 14,597,300	100%	



2019-2020






Leases	4,813,000	32%	
Property Tax	3,931,000	26%	
User Fees	2,994,000	20%	
Partnership	2,162,000	14%	
Other (Interest, Grants, etc)	1,018,000	7%	
Total Expenses	\$ 14,918,000	100%	

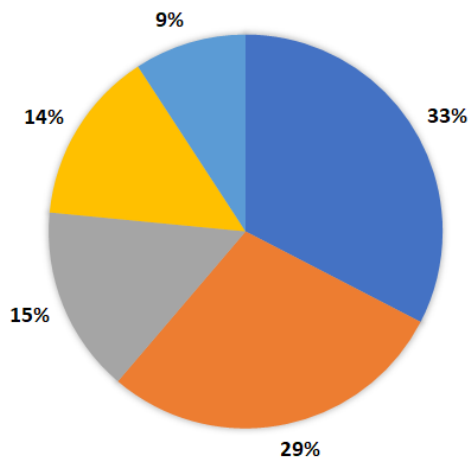


- User Fee Revenue decreased in FY 20-21 due to Covid-19 closures.
- Property tax income is projected to increase in FY 20-21.
- The district has been awarded new grants in FY 20-21 and other revenue has increased.






2020 – 2021

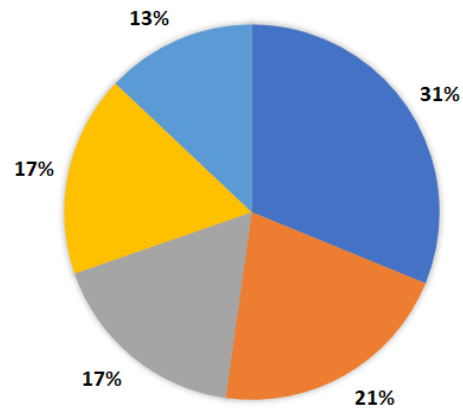
REVENUES

Leases	4,758,500	33%	
Property Tax	4,179,500	29%	
User Fees	2,234,000	15%	
Partnership	2,081,600	14%	
Other (Interest, Grants, etc)	1,342,700	9%	
Total Revenue	\$ 14,597,300	100%	

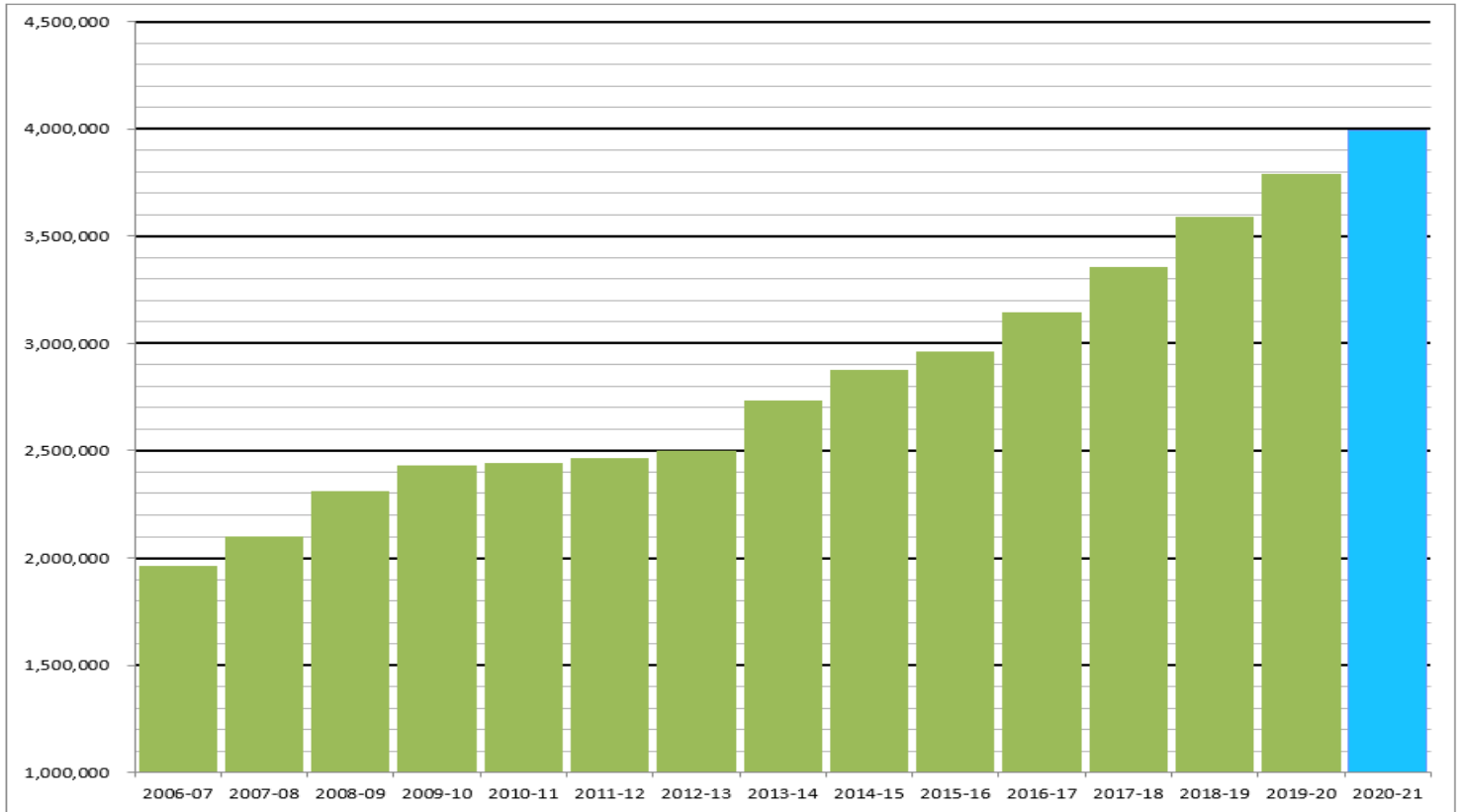


EXPENSES

Life Spans Services (CCS, YS, BZP, WW)	4,449,000	31%	
Health and Fitness (CHF & APLEX)	3,002,000	21%	
Property Operations	2,489,000	17%	
Support Services (G&A)	2,475,000	17%	
Other Programs (IT, Volunteer, Health Prom)	1,848,000	13%	
Total Expenses	\$ 14,263,000	100%	



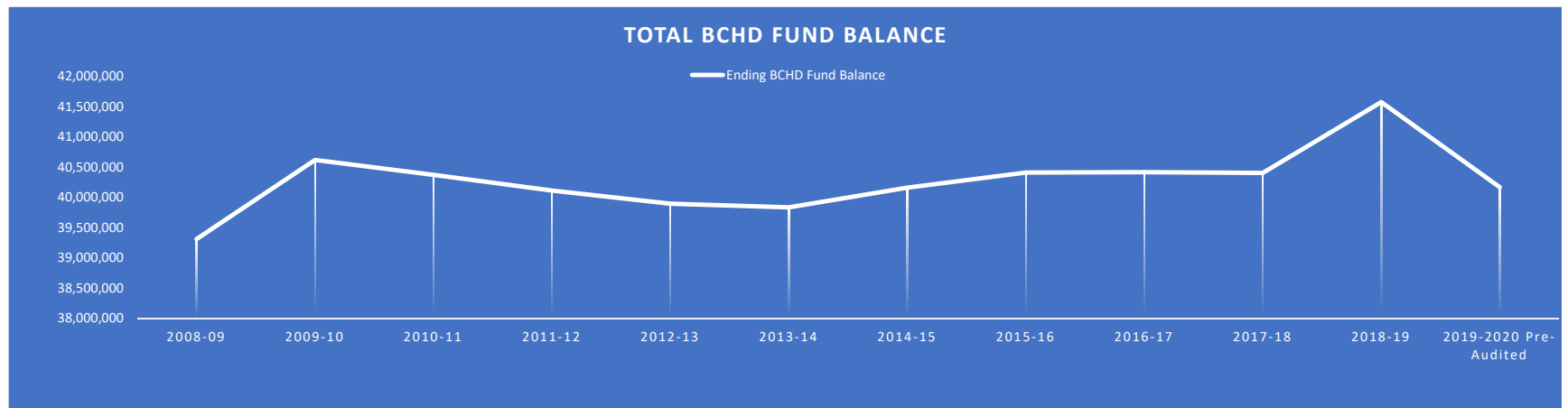
PROPERTY TAX TREND



Fiscal Year		Amount	\$ Increase	% Increase
2006-07	Actual	2,101,000		
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	Actual	3,793,000	201,000	6.0%
2019-20	Actual	3,995,000	202,000	5.6%
2020-21	Budget	4,180,000	185,000	5.2%

**Fund Financial Statements
Change in Fund Balance
Current and Prior Ten Years**

	2008-09	2009-10	2010-11 ¹	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 ²	2017-18	2018-19	2019-20 Pre-Audited
Beginning BCHD												
Fund Balance	39,773,988	39,313,448	40,621,337	40,375,994	40,114,387	39,899,441	39,836,815	40,164,540	40,412,439	40,419,628	40,406,443	41,577,024
Change in Fund Balance												
Operating Income	320,921	1,416,588	92,249	11,099	126,077	901,773	901,641	1,592,576	844,506	1,427,753	1,543,293	1,120,869
Capital Outlay	(781,461)	(768,895)	(404,297)	(371,137)	(278,386)	(964,399)	(573,916)	(1,344,677)	(837,317)	(1,440,938)	(1,820,365)	(2,528,079)
	(460,540)	647,693	(312,048)	(360,038)	(152,309)	(62,626)	327,725	247,899	7,189	(13,185)	(277,072)	(1,407,209)
Proceeds from Capital Lease	-	-	-	98,431	-	-	-	-	-	-	-	-
Restatements per audit	-	660,196	66,705	-	(62,637)	-	-	-	-	-	1,447,652	-
	(460,540)	1,307,889	(245,343)	(261,607)	(214,946)	(62,626)	327,725	247,899	7,189	(13,185)	1,170,580	(1,407,209)
General Fund												
Reserved	12,821,687	13,291,295	-	-	-	-	-	-	-	-	-	-
Unreserved	25,371,285	26,175,875	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	13,635,475	15,364,615	13,984,428	13,657,807	13,362,216	13,096,740	12,702,714	12,693,207	13,535,083	13,439,083
Committed	-	-	-	-	-	-	-	-	20,813,451	20,701,868	17,758,195	17,135,741
Restricted (Pension Trust)	-	-	-	-	-	-	-	-	-	-	2,522,893	2,607,113
Unassigned	-	-	25,564,580	23,558,417	24,708,247	24,972,242	25,595,563	26,108,938	5,746,755	5,854,660	6,604,145	5,831,169
	38,192,972	39,467,170	39,200,055	38,923,032	38,692,675	38,630,049	38,957,779	39,205,678	39,262,920	39,249,735	40,420,316	39,013,107
Special Revenue Funds	1,120,476	1,154,167	1,175,939	1,191,355	1,206,766	1,206,766	1,206,761	1,206,761	1,156,708	1,156,708	1,156,708	1,156,708
Ending BCHD Fund Balance	39,313,448	40,621,337	40,375,994	40,114,387	39,899,441	39,836,815	40,164,540	40,412,439	40,419,628	40,406,443	41,577,024	40,169,815



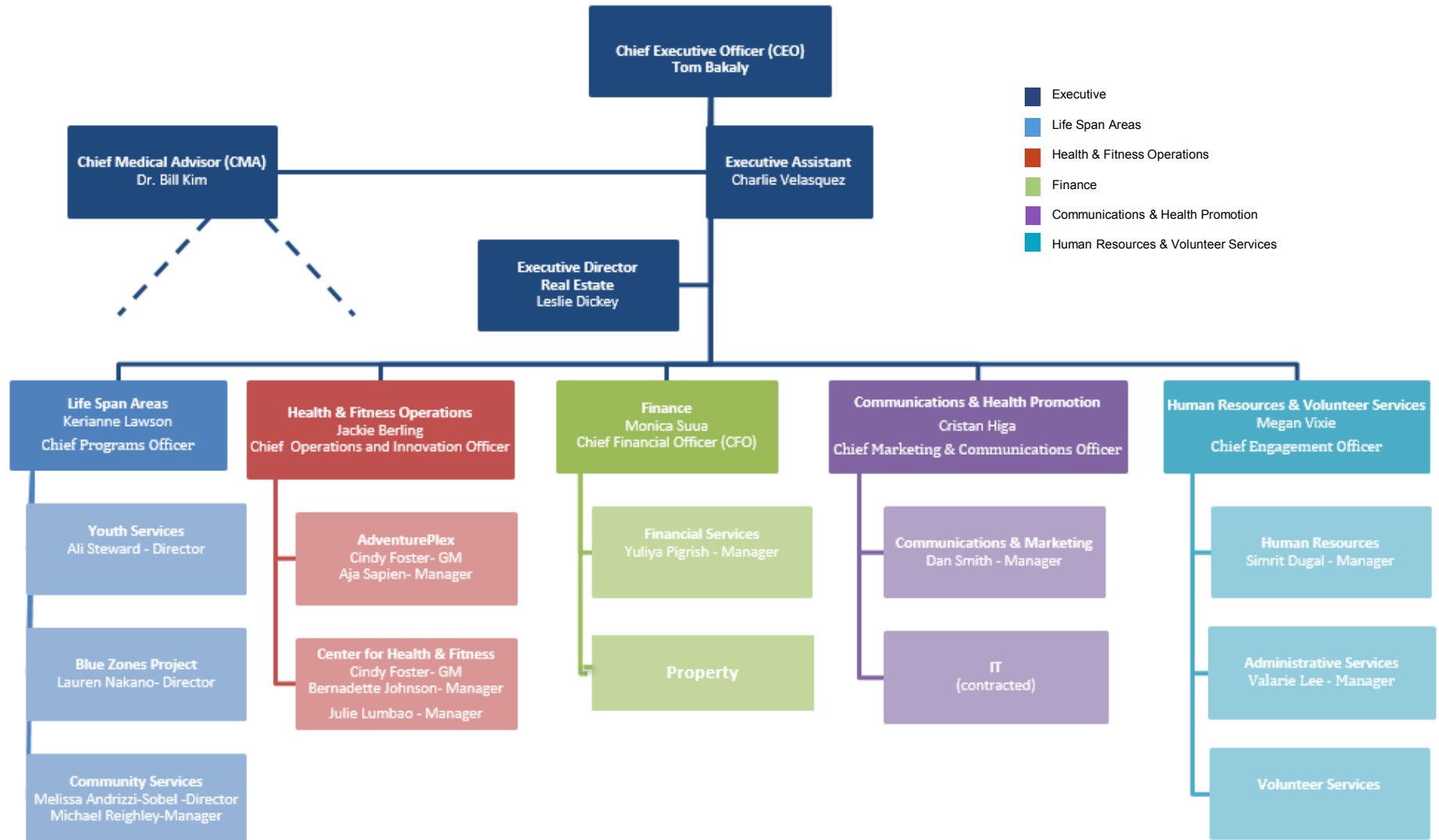
- 1) Categories of Fund Balance were revised in compliance with GASB Statement No. 54 beginning in Fiscal Year 2010-11
- 2) Beach Cities Health District Board of Directors enacted Resolution No. 541 to establishing a "Committed Fund Balance" dedicated to capital investments.

BCHD FY2020-21 BUDGET



ORGANIZATION CHART & PERSONNEL

DISTRICT OVERALL



**Payroll Wage Budget
Department Expense & Average FTEs
Budget 2020-2021**

	Salaries FY21	FTE FY21	Budget FY20	Budget FY19	Budget FY18	Budget FY17	Budget FY16	FTE Var. FY21/FY20	
<u>Administrative Support Services</u>									
Executive/Administration	\$ 432,000	3.45	3.35	4.45	4.18	3.60	3.95	3%	Chief Engagement Officer's hours have been increased (0.1 FTE) to support Administrative duties of the District
HR	\$ 256,000	3.15	3.15	2.70	2.50	1.50	3.00	0%	
Finance	\$ 361,000	4.75	5.25	5.05	4.68	4.50	4.50	-10%	Increased hours of a Sr. Accountant (0.05 FTE). Decreased hours of CFO to support HLC Real Estate projects of the District (-0.45 FTE). Allocated to Grant work (-0.1 FTE)
	\$ 1,049,000	11.35	11.75	12.20	11.36	9.60	11.45		
<u>Direct Operating Support</u>									
IT	\$ 103,000	1.40	0.20	0.70	0.20	0.20	-	600%	To hire a Full Time IT manager (1 FTE) and increase hours of Communications Assistant (0.2 FTE) to support IT projects, HIPPA and remote work for the District
Volunteer Department	\$ 144,000	2.35	2.45	2.50	2.69	2.50	-	-4%	Chief Engagement Officer's hours have been decreased (0.1 FTE) to support Administrative duties of the District
Health Promotion	\$ 376,000	5.56	5.86	6.09	6.28	5.63	5.50	-5%	Increased hours of Communications Assistant (0.15 FTE). Decreased hours of CCO to support HLC Real Estate projects of the District (-0.45 FTE)
	\$ 623,000	9.31	8.51	9.29	9.18	8.33	5.50		
<u>LifeSpan Services</u>									
LifeSpan Admin	\$ 203,000	2.00	1.00	2.00	2.00	3.00	2.00	100%	Added a Research Associate/Coordinator position (1 FTE)
Youth Services	\$ 381,000	6.13	7.00	5.60	4.80	4.75	5.13	-12%	Allocated resources to Grant work (-0.87 FTE)
Youth Services - Grants' Match	\$ 61,000	0.85							Added resources from Youth Services (0.75 FTE), BZP (0.05 FTE) and Finance Department (0.05 FTE) to Grant work
Youth Services - Grants	\$ 81,000	1.18							Added Grant Manager position (1 FTE). Added resources from Youth Services (1.12 FTE) and Finance Department (0.05 FTE) to Grant work
Blue Zones Project/WorkWell	\$ 361,000	4.95	5.50	4.60	4.00	4.00	5.00	-10%	Eliminated BZP Part time Assistant position (-0.5 FTE). Allocated to Grant work (-0.05 FTE)
Community Services	\$ 619,000	9.66	10.45	10.35	9.85	10.17	11.50	-8%	Reduced hours for a Care Managers (-0.83 FTE) to create a Research Associate/Coordinator position. Added hours for Part Time instructors (0.04 FTE)
	\$ 1,706,000	24.77	23.95	22.55	20.65	21.92	23.63		
<u>Fitness Centers</u>									
AdventurePlex	\$ 686,000	18.53	20.23	20.96	21.20	23.48	19.66	-8%	Reduction in Seasonal PT positions due to COVID-19 (-1.70 FTE)
Center for Health & Fitness	\$ 992,000	16.97	18.27	17.34	16.80	17.88	16.67	-7%	Reduction in PT positions due to COVID-19 (-1.30 FTE)
Medical Fitness Exercise	\$ 57,000	0.62	0.62	0.00	0.00	0.00	0.00	0%	
	\$ 1,735,000	36.12	39.12	38.30	38.00	41.36	36.33		
Business Development and Innovation	\$ 57,000	0.30	0.30					0%	
Real Estate - Management	\$ 85,000	0.55	0.55	0.55	0.45	1.10	1.90	0%	
District Direct Operating Services	\$ 4,206,000	71.05	72.43	70.69	68.27	72.70	67.35		
District Total Operations Salaries	\$ 5,255,000	82.40	84.18	82.89	79.64	82.30	78.80		
Real Estate - Capital	\$ 355,000	1.90	1.00	1.00	1.50	0.80	-	90%	Increased hours of CFO (0.45 FTE) and CCO (0.45 FTE) to support HLC Real Estate projects of the District
District Total	\$ 5,610,000	84.30	85.18	83.89	81.14	83.10	78.80		

Personnel – FTE Summary
Budget 2020-2021

Live Well. Health Matters.

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	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	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
Administration														
125 Chief Engagement Officer	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
125 Administrative Services Manager	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
125 Administrative Assistant II	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
	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	16.80	1.40
Human Resources														
110 Chief Engagement Officer	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
110 Human Resources 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
110 Human Resources Associate - PT	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
110 Human Resources Associate - PT	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 Administrative Services Manager	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
110 Administrative Assistant II	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
	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	37.80	3.15
Finance														
120 CFO	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
120 Finance 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 Sr. Accountant	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
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 Technician	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	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
	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	57.00	4.75
IT														
130 Chief Marketing & Communications Officer	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 IT Administrator	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
130 Communications Assistant	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
	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	16.80	1.40
Volunteer Services														
150 Chief Engagement Officer	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
150 Purpose & Engagement 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
150 Purpose & Engagement 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
150 Administrative Assistant II	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
	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	28.20	2.35

Personnel – FTE Summary - Continued
Budget 2020-2021

Live Well. Health Matters.

Health Promotion - Communications/WorkWell														
160	Chief Marketing & Communications Officer	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
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	9.00	0.75
160	Sr. Graphics Designer	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 & Health Promotions Specialis	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 Specialist	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 Assistant	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	Admin.Asst.II-Health Promotion/Communicator	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
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	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	0.36	0.03
		5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.56	66.72	5.56
Lifespans Services - Admin														
405	Chief Programs Officer	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	Research Associate/Coordinator	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	24.00	2.00
Lifespans Services - Youth Services														
410	Director, Youth Services	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	9.82	0.82
410	School Health Programs Coordinator - SUP	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	7.44	0.62
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	12.00	1.00
410	Social Emotional Health Coordinator	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
410	Parent Engagement Coordinator	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	12.00	1.00
410	Youth Services Associate	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
		6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	73.66	6.14
Lifespans Services - Youth Services-DFC Grant - Match														
120-411	Finance - CFO	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
410-411	Youth Services - Director	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.15	0.10
410-411	Youth Services - School Health Programs Coordin	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
410-411	Youth Services - Social Emotional Health Coordi	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
800-411	BZP - Senior Policy Analyst	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
		0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	10.15	0.85
Lifespans Services - Youth Services-DFC Grant														
410-411	Youth Services - Grant Manager	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
410-411	Youth Services - Director	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
410-411	Youth Services - School Health Programs Coordin	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
120-411	Finance - Sr. Accountant	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
		1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	14.16	1.18

Personnel – FTE Summary - Continued
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Lifespans Services - Blue Zones Project-Work Well														
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	12.00	1.00
800	Senior Policy Analyst	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	11.40	0.95
800	Community Health Programs Coordinator	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
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	12.00	1.00
800	BZP Program Associate	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
140	Purpose & Engagement Coordinator	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
		4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	59.40	4.95
Lifespans Services - Community Services														
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	12.00	1.00
200	Care Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	6.00	0.50
200	Care Management Manager	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	8.00	0.67
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	12.00	1.00
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	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	12.00	1.00
200	Care Manager II (48 h)	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
200	Care Manager II (60 h)	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	Intake Specialist	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 Assistant	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	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	7.56	0.63
200	Instructor	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
200	Instructor	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.60	0.05
200	Instructor	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
200	Instructor	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
200	Instructor	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
		9.49	9.49	9.49	9.49	10.49	10.49	9.49	9.49	9.49	9.49	9.49	115.88	9.66
Fitness Centers - Admin														
605	Chief Wellness Officer	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
		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
Fitness Centers - AdventurePlex														
631	General Manager	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 Manager	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	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	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	6.00	0.50
631	Member Services Specialist	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
631	Adventure Staff (Adventure Leader)	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	2.50	0.25
631	Adventure Staff (Adventure Leader)	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	1.30	0.13
631	Adventure Staff (Adventure Leader)	-	-	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	1.90	0.19
631	Adventure Staff (Adventure Leader)	0.20	0.20	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	2.30	0.19

Fitness Centers - AdventurePlex - ContinuedPage 67 of 228

Personnel – FTE Summary - Continued
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Fitness Centers - AdventurePlex - Continued														
632 Program Specialist	-	-	0.68	0.78	0.48	0.28	0.68	0.48	0.68	0.53	0.78	-	5.37	0.45
634 Program Specialist	0.75	0.75	0.10	-	0.30	0.50	0.10	0.30	0.10	0.25	-	1.00	4.15	0.35
634 Assistant Camp Director	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	0.10
634 Assistant Camp Director	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	0.10
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	0.03	0.36	0.03	0.88	2.02	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	0.03	0.36	0.03	0.88	2.02	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	-	0.36	0.03	0.88	1.99	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	1.96	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	1.96	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	0.17	-	0.36	-	0.88	1.96	0.20
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	-	-	0.36	-	0.88	1.79	0.18
634 Camp Staff	-	-	0.08	-	0.16	0.16	0.15	-	-	0.36	-	0.88	1.79	0.18
634 Camp Staff	-	-	-	-	0.16	0.16	0.15	-	-	0.36	-	0.88	1.71	0.17
634 Camp Staff	-	-	-	-	0.16	0.16	0.15	-	-	0.36	-	0.88	1.71	0.17
634 Camp Staff	-	-	-	-	0.16	0.16	0.15	-	-	-	-	0.88	1.35	0.13
634 Camp Staff	-	-	-	-	0.16	0.16	0.15	-	-	-	-	0.88	1.35	0.13
634 Camp Staff	-	-	-	-	0.16	0.16	0.15	-	-	-	-	0.88	1.35	0.13
634 Camp Staff	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	0.10
634 Camp Staff	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	0.10
634 Camp Staff	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	0.10
634 Camp Staff	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	0.10
634 Camp Staff	-	-	-	-	-	-	-	-	-	-	-	0.88	0.88	0.10
631 Member Services Representative - Aplex	0.20	0.20	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	5.40	0.45
631 Member Services Representative - Aplex	-	-	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.00	0.30
631 Member Services Representative - Aplex	-	-	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.00	0.40
631 Member Services Representative - Aplex	-	-	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.00	0.40
631 Member Services Representative - Aplex	-	-	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.00	0.40
631 Member Services Representative - Aplex	-	-	0.30	0.30	0.30	0.35	0.30	0.30	0.30	0.30	0.30	0.35	3.10	0.31
635 Toddler Town Attendent	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	2.50	0.25
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12
635 Toddler Town Attendent	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.18	0.12

Personnel – FTE Summary - Continued
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Fitness Centers - AdventurePlex - Continued															
635	Toddler Town Events - Party Host	-	-	0.03	0.01	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.40	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.02	0.04	0.04	0.04	0.04	0.39	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-	-	0.03	0.03	0.06	0.05	0.04	0.05	0.04	0.04	0.04	0.04	0.42	0.04
635	Toddler Town Events - Party Host	-													

Personnel – FTE Summary - Continued
Budget 2020-2021

Fitness Centers - Center for Health & Fitness - Continued														
611	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
611	Instructor	0.10	0.10	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.14
611	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
611	Instructor	0.02	0.02	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.09
611	Instructor	0.03	0.03	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.09
611	Instructor	0.10	0.10	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	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
611	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
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	1.00
611	Member Services 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	1.00
611	Member Services Specialist	0.38	0.38	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.69
611	Member Services 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	1.00
612	Personal Trainer ML1- Floor Time	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
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
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
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
632	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
612	Personal Trainer ML1- Floor Time	-	-	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
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
612	Personal Trainer ML2- Floor Time	-	-	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
612	Personal Trainer ML1-Floor Time	-	-	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
612	Personal Trainer-ML 1 Training	0.20	0.20	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.49
612	Personal Trainer--ML1 Training	0.13	0.13	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.64
612	Personal Trainer--ML1 Training	0.55	0.55	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.51
612	Personal Trainer--ML1 Training	0.35	0.35	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.56
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
612	Personal Trainer--ML1 Training	0.18	0.18	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.18
612	Personal Trainer--ML2 Training	0.28	0.28	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.45
612	Personal Trainer--ML2 Training	0.41	0.41	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.68
612	Personal Trainer--ML1 Training	0.20	0.20	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.22
612	Small Group Training	-	-	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23
612	Small Group Training	-	-	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
612	Small Group Training	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
612	Small Group Training	-	-	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
612	Small Group Training	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
612	Small Group Training	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
613	Instructor	-	-	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
613	Instructor	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
613	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
613	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05

Personnel – FTE Summary - Continued
Budget 2020-2021

Fitness Centers - Center for Health & Fitness - Continued

613	Instructor	-	-	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.00	0.10
613	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.50	0.05
613	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.50	0.05
613	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.50	0.05
614	Instructor	-	-	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.10	0.11
614	Instructor	-	-	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	1.05	0.11
614	Instructor	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.03
614	Instructor	-	-	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	2.10	0.21
614	Instructor	0.03	0.03	-	-	-	-	-	-	-	-	-	-	0.05	0.05
614	Instructor	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.03
614	Instructor	-	-	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	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.50	0.05
614	Instructor	-	-	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	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
614	Instructor	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.03
614	Instructor	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.03
615	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
615	Instructor	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.50	0.05
615	Intro to Mat Pilates	-	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.03
615	Well Being PT Session	-	-	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.10	0.01
		8.05	7.88	17.32	17.32	17.32	17.32	17.32	17.32	17.32	17.32	17.32	17.32	189.12	16.62

Fitness Centers - Medical Fitness Exercise

616	General Manager	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	1.80	0.15
616	CHF Programs Supervisor	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	1.80	0.15
616	Medical Exercise Training	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.60	0.05
616	Medical Exercise Training	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.60	0.05
616	Medical Exercise Training	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.30	0.03
616	Medical Exercise Training	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	1.20	0.10
616	Medical Exercise Training	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.90	0.08
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00
616	MET Pilates Instructor Training	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.01	0.00



Budget FY 20-21 Personnel – FTE Summary

Live Well. Health Matters.

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Total</u>	<u>Avg.</u>
Real Estate														
180 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
180 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
180 CFO	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
180 Chief Marketing & Communications Officer	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	22.80	1.90
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 Finance 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
District Total	64.83	64.66	82.23	81.84	85.76	85.30	83.75	83.78	82.01	84.74	81.60	98.94	979.45	84.30

BCHD FY2020-21 BUDGET



EMPLOYEE BENEFITS & OFFERINGS



DISTRICT EMPLOYEE BENEFIT OFFERINGS

Basic Life, Group and Voluntary Life Insurance

Community Service Benefit

Dependent Care Reimbursement Plan

Education Assistance

Employee Assistance Program (EAP)

Employee Discounts

- AdventurePlex
- Center for Health Connection (Medical & Mental Health Counseling)
- Employee Savings Tickets (est.us.com)
- Health & Fitness Free Memberships for Full-time Employees and Discounts for the Additional Amenities

Flexible Spending Accounts

Health Benefits

- Group Health, Dental, and Vision

Cafeteria Plan (Café' Dollars)

Long-term Disability

Medical Leave of Absence

Paid Parental Leave

Time Off

- Holiday Pay
- Paid Time Off (PTO)
- Sick Time

Retirement Plans (Public Employee's Retirement System (CalPERS))

0457 Deferred Compensation Program (Voluntary in addition to PERS)

Pet Insurance



BCHD FY2020-21 BUDGET



COMMUNITY FUNDED SERVICES

Community Services - Funded by the District Budget 2020-2021

Account	Description	FY 20-21 BUDGET	FY 19-20 BUDGET	FY 18-19 BUDGET	FY 17-18 BUDGET	FY 16-17 BUDGET	FY 15-16 BUDGET	FY 14-15 BUDGET
Contract Services - Senior								
	City of RB Senior/Adult Disabled Health Fair	-	-	-	-	4,483	4,483	4,483
	South Bay Adult Care Center	-	-	9,324	9,324	9,324	9,324	9,324
	The Center for the Partially Sighted	-	-	-	-	4,372	4,373	4,373
	The Salvation Army Meals on Wheels	50,000	55,524	58,032	58,032	58,032	58,045	58,045
	YMCA - Senior Nutrition	-	-	25,000	25,000	25,000	25,000	20,000
	RB Sr. Aid Program	-	-	-	-	-	4,872	4,410
	Senior Subtotal	\$50,000	\$55,524	\$92,356	\$92,356	\$101,211	\$106,097	\$100,635
Contract Services-Youth								
	HBCSD - Healthy Schools	94,091	94,091	94,091	94,091	94,091	101,000	110,000
	HBCSD - School Based	6,000	6,000	6,000	6,000	6,000	6,000	6,000
	MBUSD - Healthy Schools	189,520	189,520	189,520	189,520	189,520	196,429	275,000
	MBUSD - School Based	21,000	21,000	21,000	21,000	21,000	21,000	21,000
	RBUSD - Healthy Schools	361,091	361,091	361,091	361,091	361,091	368,000	368,000
	RBUSD - School Based	36,000	36,000	36,000	36,000	36,000	36,000	36,000
	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	\$722,594	\$722,594	\$743,321	\$830,892
Contract Services-Community Support								
	South Bay Families Connected	40,000	40,000	40,000	40,000	30,000	-	-
	City of HB Paramedic Services	-	-	-	21,840	21,840	21,840	21,840
	City of MB Paramedic Services	29,364	29,364	29,364	29,364	29,364	29,364	29,364
	City of RB Paramedic Services	58,000	58,000	48,000	48,000	48,000	48,000	48,000
	City of RB Police Dept. DV Program	39,816	39,816	39,816	39,816	39,816	17,100	17,100
	Community Support Subtotal	167,180	167,180	157,180	179,020	169,020	116,304	116,304
	CONTRACT SERVICES TOTAL	\$939,774	\$945,298	\$972,130	\$993,970	\$992,825	\$965,722	\$1,047,831
Grant Contract Services - Sr/CHC								
	St. Andrew's Church Homeless/Needy	-	-	2,616	2,616	2,618	2,616	2,616
	Hospice Foundation/ The Gathering Place	-	-	40,800	40,800	40,800	40,800	40,800
	Wellness Community/Cancer Support	20,000	26,204	45,408	45,408	45,396	45,402	45,402
	MB Community Counseling Center	8,200	8,200	-	-	-	-	-
	St. Paul UMC-Food Safety Net	-	8,453	-	-	-	-	-
	Manhattan Beach Cert	5,500	11,100	-	-	-	-	-
	SB Children's Health Center - Summer Program	25,000	20,150	-	-	-	-	-
	RB Rotary Vision to Learn	4,000	4,000	-	-	-	-	-
	Our Village	11,100	-	-	-	-	-	-
	South Bay Bicycle Coalition	7,500	-	-	-	-	-	-
	Positive Coaching Alliance	7,500	-	-	-	-	-	-
	Health Connection Subtotal	\$88,800	\$78,107	\$88,824	\$88,824	\$88,814	\$88,818	\$88,818
Micro-Enrichment Grants - CEO Approved								
	MicroGrant	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	CEO Approved Subtotal	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	GRANTS TOTAL	\$133,800	\$123,107	\$133,824	\$133,824	\$133,814	\$133,818	\$133,818
Case Managed Services - Senior								
	Holiday Gift Bags	5,000	7,000	5,000	7,000	7,000	8,500	5,000
	Senior Health Fund	364,831	370,000	370,000	237,000	222,000	218,400	203,300
		\$369,831	\$377,000	\$375,000	\$244,000	\$229,000	\$226,900	\$208,300
Case Managed Services - Sr/CHC								
	Adult Medical	6,204	6,204	6,204	6,204	6,204	26,200	26,200
	Adult Individual	-	-	-	-	-	-	16,000
	Child Medical	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Child Individual	-	-	-	-	-	-	10,000
	Child Dental	2,400	2,400	2,400	2,400	2,400	2,400	2,400
		11,604	11,604	11,604	11,604	11,604	31,600	57,600
	CASE MAMANGEMENT TOTAL	\$381,435	\$388,604	\$386,604	\$255,604	\$240,604	\$258,500	\$265,900
1-400-405-5930-00	GRANT - CONTINGENCY	-	37,549	-	-	-	-	-
	TOTAL	\$1,455,009	\$1,494,558	\$1,492,558	\$1,383,398	\$1,367,243	\$1,358,040	\$1,447,549

BCHD FY2020-21 BUDGET



DISTRICT-WIDE BUDGET FUND FINANCIALS

Total Fund Summary
Budget 2020-21

	<u>Budget</u> <u>FY20-21</u>	<u>Actual (pre-</u> <u>audited)</u> <u>FY19-20</u>	<u>Amount</u> <u>Variance</u>	<u>%</u>	<u>Actual</u> <u>FY18-19</u>	<u>Actual</u> <u>FY17-18</u>	<u>Actual</u> <u>FY16-17</u>	<u>Actual</u> <u>FY15-16</u>	<u>Actual</u> <u>FY14-15</u>
Property Tax Revenue	4,179,500	3,994,702	184,798	5%	3,793,278	3,591,891	3,355,324	3,145,703	2,960,181
Lease Revenue	4,758,500	4,459,062	299,438	7%	4,992,027	4,495,927	4,353,249	4,244,939	4,479,867
Investment Revenue	1,165,400	1,634,722	(469,322)	-29%	914,884	235,067	201,935	1,589,293	1,101,990
Limited Partnership Revenue	2,081,600	2,002,772	78,828	4%	2,071,315	2,473,590	2,001,129	2,083,332	1,919,408
User Fees Revenue	2,234,000	2,070,150	163,850	8%	2,809,085	2,671,695	2,702,307	2,572,774	2,376,262
Other Revenue	177,300	166,087	11,213	7%	105,551	68,292	26,251	75,955	110,180
TOTAL REVENUE	14,597,000	14,327,495	268,805	2%	14,686,140	13,536,462	12,640,195	13,711,995	12,947,888
Payroll & Benefits	6,948,200	6,463,824	(484,376)	-7%	6,802,891	5,771,049	5,726,966	5,392,860	5,420,574
Program Costs	236,900	202,139	(34,761)	-17%	259,789	270,194	211,655	257,071	277,548
Human Resources Related	256,200	191,007	(65,193)	-34%	216,081	175,452	235,742	215,835	220,439
Information Systems	225,300	194,183	(31,117)	-16%	172,014	146,958	148,804	157,465	118,294
Community Relations	512,800	448,318	(64,482)	-14%	594,672	547,850	695,570	538,321	748,109
Facilities Expenses	1,502,000	1,500,815	(1,185)	0%	1,559,633	1,472,221	1,502,474	1,664,152	1,457,267
Professional Services	2,042,500	2,206,181	163,681	7%	1,937,440	1,622,021	1,344,893	1,349,459	1,274,264
Interest and Other	1,084,900	1,086,763	1,863	0%	1,011,516	993,329	985,205	987,041	999,482
Funds & Grants	1,455,000	1,503,285	48,285	3%	1,374,253	1,430,246	1,362,201	1,269,787	1,345,957
TOTAL OPERATING EXPENSES	14,264,000	13,796,515	(467,285)	-3%	13,928,290	12,429,319	12,213,510	11,831,992	11,861,934
BCHD OPERATING SURPLUS	333,000	530,980	(197,980)	-37%	757,850	1,107,143	426,685	1,880,004	1,085,954
Total Capital Investments	1,919,000	2,528,079	609,079	24%	1,820,365	1,440,938	837,317	1,344,677	573,916
FUND CASH BALANCE CHANGE	(1,586,000)	(1,997,099)	(411,099)	21%	(1,062,515)	(333,795)	(410,632)	535,327	512,038
Non-Cash NR Amortization	(474,000)								
FUND BALANCE CHANGE	(2,060,000)								
Unrealized Gain/(Loss)		589,889			785,443	(320,610)	(417,821)	287,428	184,313
TOTAL INCOME (LOSS)	(2,060,000)	(1,407,209)	652,791	-46%	(277,072)	(13,185)	7,189	247,899	327,730
NET CHANGE IN FUND BALANCE									
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-		-	-	50,053	-	-
Transfers Out	-	-	-		-	-	(50,053)	-	-
Restatements					1,447,652				
FUND BALANCE as of July 1	40,169,818	41,577,027			40,406,447	40,419,633	40,412,444	40,164,545	39,836,815
FUND BALANCE as of June 30	38,109,818	40,169,818			41,577,027	40,406,447	40,419,633	40,412,444	40,164,545

General Fund Summary
Budget 2020-21

	Budget FY20-21	Actual (Pre- audited) FY19-20	Amount Variance	%	Actual FY18-19	Actual FY17-18	Actual FY16-17	Actual FY15-16	Actual FY14-15
Property Tax Revenue	4,179,500	3,994,702	184,798	5%	3,793,278	3,591,891	3,355,324	3,145,703	2,960,181
Lease Revenue	4,758,500	4,459,062	299,438	7%	4,992,027	4,495,927	4,353,249	4,244,939	4,479,867
Investment Revenue	1,165,400	1,634,722	(469,322)	-29%	914,884	235,067	201,935	1,589,293	1,101,990
Limited Partnership Revenue	2,081,600	2,002,772	78,828	4%	2,071,315	2,473,590	2,001,129	2,083,332	1,919,408
User Fees Revenue	2,234,000	2,070,150	163,850	8%	2,809,085	2,671,695	2,702,307	2,572,774	2,376,262
Other Revenue	177,300	166,087	11,213	7%	105,551	68,292	26,251	75,955	110,180
TOTAL REVENUE	14,597,000	14,327,495	268,805	2%	14,686,140	13,536,462	12,640,195	13,711,995	12,947,888
Payroll & Benefits	6,948,200	6,463,824	(484,376)	-7%	6,802,891	5,771,049	5,726,966	5,392,860	5,420,574
Program Costs	236,900	202,139	(34,761)	-17%	259,789	270,194	211,655	257,071	277,548
Human Resources Related	256,200	191,007	(65,193)	-34%	216,081	175,452	235,742	215,835	220,439
Information Systems	225,300	194,183	(31,117)	-16%	172,014	146,958	148,804	157,465	118,294
Community Relations	512,800	448,318	(64,482)	-14%	594,672	547,850	695,570	538,321	748,104
Facilities Expenses	1,502,000	1,500,815	(1,185)	0%	1,559,633	1,472,221	1,502,474	1,664,152	1,457,267
Professional Services	2,042,500	2,206,181	163,681	7%	1,937,440	1,622,021	1,344,893	1,349,459	1,274,264
Interest and Other	1,084,900	1,086,763	1,863	0%	1,011,516	993,329	985,205	987,041	999,482
Funds & Grants	1,455,000	1,503,285	48,285	3%	1,374,253	1,430,246	1,362,201	1,269,787	1,345,957
TOTAL OPERATING EXPENSES	14,264,000	13,796,515	(467,285)	-3%	13,928,290	12,429,319	12,213,510	11,831,992	11,861,929
BCHD OPERATING SURPLUS	333,000	530,980	(197,980)	-37%	757,850	1,107,143	426,685	1,880,004	1,085,959
Total Capital Investments	1,919,000	2,528,079	609,079	24%	1,820,365	1,440,938	837,317	1,344,677	573,916
FUND CASH BALANCE CHANGE	(1,586,000)	(1,997,099)	(411,099)	21%	(1,062,515)	(333,795)	(410,632)	535,327	512,043
Non-Cash NR Amortization	(474,000)								
FUND BALANCE CHANGE	(2,060,000)								
Unrealized Gain/(Loss)	-	589,889			785,443	(320,610)	(417,821)	287,428	184,313
TOTAL INCOME (LOSS)	(2,060,000)	(1,407,209)	652,791	-46%	(277,072)	(13,185)	7,189	247,899	327,730
NET CHANGE IN FUND BALANCE									
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-		-	-	50,053	-	-
Transfers Out	-	-	-		-	-	-	-	-
Restatements					1,447,652				
FUND BALANCE as of July 1	39,013,105	40,420,314			39,249,734	39,262,920	39,205,678	38,957,779	38,630,049
FUND BALANCE as of June 30	36,953,105	39,013,105			40,420,314	39,249,734	39,262,920	39,205,678	38,957,779

Budget 2020-21
Special Revenue Fund

	Budget FY20-21	Est. Actual FY19-20	Increase (Decrease)	Actual FY18-19	Actual FY17-18	Actual FY16-17	Actual FY15-16	Actual FY14-15
"Prospect One Fund"								
Tax Revenue	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-
Investment Revenue	-	-	-	-	-	-	-	-
Partnership Revenue	-	-	-	-	-	-	-	-
User Fee Revenue	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-
OPERATING EXPENSES								
Payroll & Benefits	-	-	-	-	-	-	-	-
Health Program Funding & Grants	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-
General & Administrative	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	5
Community Relations	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Info Systems	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Debt Retirement & Interest	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-	-	-	5
NET INCOME (LOSS) FROM OPERATIONS	-	-	-	-	-	-	-	(5)
Capital Outlays	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-	-	-	5
NET INCOME (LOSS)	-	-	-	-	-	-	-	(5)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(50,053)	-	-
Restatements	-	-	-	-	-	-	-	-
FUND BALANCE as of July 1	1,156,708	1,156,708		1,156,708	1,156,708	1,206,761	1,206,761	1,206,766
FUND BALANCE as of June 30	1,156,708	1,156,708		1,156,708	1,156,708	1,156,708	1,206,761	1,206,761

BCHD FY2020-21 BUDGET



DISTRICT-WIDE CONSOLIDATED FINANCIALS

**District Roll-up
Budget 2020 - 2021**

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Revenue - Classes / Group	88,800	135,082	66%	129,638	132,818	132,419	200,360
Membership Revenue	738,600	853,891	86%	849,451	830,099	886,057	856,719
Individual/Consult/Single-Day	823,000	1,027,513	80%	996,767	913,934	1,260,719	893,198
Toddler Town Revenues	334,900	485,003	69%	387,902	400,404	-	-
Camp Revenue	195,800	415,974	47%	433,795	381,410	350,680	324,226
Retail Revenue	29,000	27,003	107%	13,938	14,440	7,206	9,095
Food/Beverage Revenue	7,200	12,177	59%	25,885	23,802	40,348	33,932
Childcare Revenue	10,000	9,411	106%	9,306	10,399	12,800	12,727
Balances Due on Account	(19,800)	(21,468)	92%	(15,000)	-	-	-
Facility Rental	26,500	49,813	53%	44,604	54,898	74,624	67,695
Total User - Fees	2,234,000	2,994,398	75%	2,876,285	2,762,204	2,764,853	2,397,952
Property Tax Revenue	4,179,500	3,930,505	106%	3,760,620	3,378,704	3,231,756	3,091,224
Lease Revenue	3,768,100	3,822,207	99%	3,712,742	3,620,507	2,967,156	2,949,918
Interest Revenue	1,165,400	965,861	121%	1,000,840	975,812	975,681	931,990
Limited Partnership Revenue	2,081,600	2,162,000	96%	2,161,680	1,861,600	2,161,600	2,322,000
Donations	5,000	5,000	100%	5,000	7,000	8,500	8,500
Other Revenue	172,300	172,300	100%	47,315	10,000	46,000	50,879
BOE allocation to tenants	990,400	990,432	100%	750,429	711,385	-	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	4,700	-	-	-
Total Government	12,362,300	12,048,304	103%	11,443,326	10,565,008	9,390,693	9,354,511
TOTAL REVENUES	14,596,300	15,042,702	97%	14,319,611	13,327,212	12,155,546	11,752,463
Salaries - Reg FT-Ben	3,765,700	3,832,017	98%	3,678,886	3,379,661	3,325,496	3,480,349
Salaries - Reg PT - Ben	1,230,800	1,295,930	95%	1,090,592	1,020,731	370,935	381,649
Salaries - Reg PT - PERS-only	4,900	4,910	100%	-	-	89,999	7,354
Salaries - Reg PT - no Ben	-	-	-	-	-	477,138	389,851
Salaries - Temporary PT - No Ben	-	-	-	-	-	24,960	32,175
Salaries - Instructors - no Ben	254,000	296,199	86%	297,187	300,878	322,866	281,090
Cafeteria Plan Contribution	652,500	600,639	109%	514,464	494,014	459,556	455,597
Payroll Taxes	413,700	384,852	107%	352,999	337,098	328,182	348,448
LTD Insurance Premiums	14,600	12,924	113%	11,994	10,577	8,880	8,701
Pension Benefits	584,000	510,046	114%	438,361	414,714	414,233	279,337
Unemployment Benefits	22,000	22,000	100%	13,000	20,000	29,000	45,000
Employee Incentive Bonus	-	-	-	-	-	-	-
Employee Service Awards Expense	6,000	7,160	84%	2,592	2,700	2,440	2,600
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	6,948,200	6,966,678	100%	6,400,076	5,980,373	5,853,685	5,712,151
COGS - Cost of Goods Sold - non-food	10,200	11,262	91%	14,680	16,850	13,782	13,490
Cafe Supplies - cost of good sold - food	17,900	16,588	108%	16,588	19,470	19,470	16,752
Consumables (food used as supplies)	9,800	12,950	76%	22,020	25,956	21,778	27,392
Client transportation	1,200	13,930	9%	13,930	13,930	16,125	16,125
Office Supplies	23,800	26,201	91%	24,572	22,300	17,950	28,936
Gym/Locker room Supplies	47,000	46,240	102%	39,632	30,842	28,164	17,904
Program Supplies	97,800	92,977	105%	85,590	69,793	55,712	51,715
Janitorial supplies	27,300	35,955	76%	36,760	53,805	33,694	28,699
Other Supplies	1,900	3,990	48%	4,340	3,240	960	940
Total Program Costs	236,900	260,092	91%	258,112	256,186	207,635	201,953

District Roll-up - Continued
Budget 2020 - 2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Employee Retention & Recognition	8,000	7,725	104%	9,985	10,936	6,625	2,345
Employee Wellness	43,300	40,800	106%	43,227	50,664	35,612	35,100
ADP Payroll Processing Fees	37,200	38,400	97%	46,536	60,132	58,440	70,000
Education & Training Seminars	33,000	41,856	79%	43,310	46,372	22,439	23,483
Insurance - Worker's Comp	52,900	43,076	123%	51,702	58,577	77,222	90,300
Recruitment	15,400	23,749	65%	22,799	29,849	53,227	12,557
Tuition Reimbursement	24,600	23,458	105%	25,160	15,836	17,799	8,000
Uniforms	13,700	18,647	73%	14,947	12,777	10,677	10,564
Employee Travel/Parking	28,100	45,850	61%	43,376	35,908	34,836	33,120
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	256,200	283,561	90%	301,043	321,051	316,877	285,469
IT Server Equipment	9,000	5,000	180%	2,500	7,000	4,500	2,000
IT Workstations	-	1,700	0%	1,700	5,200	10,000	10,000
Presentational Equipment	7,000	-	-	-	2,000	500	-
Phone Equipment	9,000	9,000	100%	9,000	6,000	6,600	6,900
IT Repair & Maint Parts	-	1,500	0%	1,740	1,240	1,440	1,188
IT Website / Internet Equipment	1,800	-	-	-	2,353	-	3,000
IT Monitors & Printers	-	-	-	-	1,000	500	1,400
IT Network Expense	-	-	-	2,200	2,200	-	2,200
IT Software Expense	198,500	188,295	105%	177,293	144,825	140,449	117,896
Total Information Systems Expenses	225,300	205,495	110%	194,433	171,818	163,989	144,584
Advertising	124,500	118,000	106%	117,389	141,670	139,200	161,168
Community Education Materials	-	2,000	0%	2,004	2,004	2,004	2,000
Community Outreach	37,500	43,908	85%	41,330	32,443	59,850	44,050
Internet / Intranet / Website	27,000	14,000	193%	10,000	18,000	11,860	10,000
Dues & Memberships	28,800	32,583	88%	29,836	28,157	23,061	23,085
Educational Materials	3,800	4,343	87%	1,743	2,243	2,043	2,043
Mailing Services	7,400	10,680	69%	10,680	9,050	11,675	11,362
Management of Volunteers	28,600	24,900	115%	21,605	17,940	11,824	10,782
Meetings	25,000	41,900	60%	39,260	37,950	21,640	23,760
Postage	40,600	56,183	72%	65,784	68,490	60,125	63,050
Printing	148,100	166,117	89%	186,720	159,226	137,968	132,988
Promotional Items/Materials	35,200	46,700	75%	55,550	57,830	44,500	38,950
Subscriptions	1,300	1,209	108%	143	143	719	2,258
Business Promotion Allocation	5,000	5,000	100%	5,000	-	-	-
Total Community Relations	512,800	567,524	90%	587,045	575,146	526,469	525,496
Building Maintenance & Repair	179,900	190,273	95%	179,256	165,821	295,708	375,631
Equipment/Furniture < \$5,000	53,800	57,503	94%	60,860	62,796	71,154	18,685
Equipment/Facility Lease	80,700	81,608	99%	113,440	150,756	173,820	176,880
Equipment/General Maintenance & Repair	133,200	133,540	100%	142,263	120,884	137,770	25,271
Landscape Maintenance	82,100	82,984	99%	82,914	80,291	82,267	87,767
Electricity	367,400	370,650	99%	370,650	429,260	472,260	495,600
Gas	126,300	126,546	100%	126,546	144,840	144,840	128,645
Water	123,700	123,700	100%	123,700	104,400	104,400	85,684
Waste Removal	15,700	15,755	100%	14,992	14,944	14,945	13,792
Plant Service	7,100	7,110	100%	5,509	7,140	7,140	7,040
Telephone	71,000	63,150	112%	66,450	56,940	53,484	49,250
Janitorial Services	161,300	265,380	61%	232,080	233,280	177,600	164,880
Internal BOE allocation	-	-	-	-	-	-	-
BOE allocation to tenants	99,800	-	-	-	-	(723,617)	(723,617)
Total Facilities Expenses	1,502,000	1,518,199	99%	1,518,659	1,571,352	1,011,771	905,528

**District Roll-up – Continued
Budget 2020 – 2021**

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Accounting Services	27,000	30,000	90%	39,100	36,500	20,000	24,048
Banking Services	85,700	98,704	87%	96,940	101,200	90,000	96,000
Election Expense	200,000	-	-	140,000	-	145,000	-
Laundry Services	86,000	90,745	95%	92,017	101,962	86,914	55,680
Legal Services	92,500	94,500	98%	84,500	79,996	76,500	77,500
Outside Services	775,500	677,700	114%	540,879	500,892	476,427	486,888
Outside Service-Research	175,000	175,000	100%	125,000	150,000	25,596	50,000
Outside Services - H&F	77,000	104,353	74%	127,826	123,763	100,961	93,573
Outside Services - Property	84,000	84,000	100%	84,000	74,000	60,000	60,000
Engineering/Maintenance Services	311,000	314,597	99%	290,826	276,790	273,479	145,633
Research Services	-	-	-	-	-	-	-
Service Contracts	111,700	126,604	88%	120,529	115,178	188,456	122,030
Taxes & Licensing	17,100	13,001	132%	11,660	9,420	8,518	8,920
Total Professional Services Expenses	2,042,500	1,809,203	113%	1,753,277	1,569,701	1,551,851	1,220,272
Prospect South Bay	62,000	72,000	86%	72,000	60,000	63,600	55,000
Interest Expense	197,000	236,768	83%	273,538	307,507	338,895	394,683
Debt Service - Principal Pmt.	538,600	483,232	111%	446,463	412,493	-	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	287,300	227,036	127%	215,121	216,985	235,162	249,364
Total Other Expenses	1,084,900	1,019,036	106%	1,007,122	996,985	637,657	699,047
Grant Expense	1,068,400	1,106,000	97%	1,105,954	1,127,794	1,126,639	1,099,540
Health Fund - Youth	5,400	5,400	100%	5,400	5,400	5,400	250,000
Health Fund - Adults	6,200	6,200	100%	6,204	6,204	6,204	-
Health Fund - Seniors	370,000	370,000	100%	370,000	237,000	222,000	-
Holiday Assistance	5,000	7,000	71%	7,000	7,000	8,500	8,500
Total Funds & Grants Expenses	1,455,000	1,494,600	97%	1,494,558	1,383,398	1,368,743	1,358,040
TOTAL EXPENSES	14,263,800	14,124,391	101%	13,514,325	12,826,010	11,638,677	11,052,539
Income (Loss) Before Cap Ex	332,500	918,312	36%	805,286	501,202	516,869	699,924
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	39,100	79,300	49%	105,000	42,000	56,000	-
Capital Expenditure - FF&E	201,500	301,600	67%	14,340	13,224	21,029	-
Capital Expenditure - Parking	-	-	-	-	-	-	83,000
Capital Expenditure - Building	450,000	615,000	73%	453,464	2,883,814	2,815,492	833,000
Capital Expenditure - Carry-Over	79,400	2,338,212	3%	3,495,116	2,265,968	-	-
Total Capital Expenditures	770,000	3,334,112	23%	4,067,920	5,205,006	2,892,521	916,000
Healthy Living Campus	1,149,000	1,300,000	88%	-	-	-	-
NET INCOME (LOSS) *	(1,586,500)	(3,715,800)	43%	(3,262,634)	(4,703,804)	(2,375,652)	(216,076)

* Does not include Notes Receivable Amortization of \$474,000 for the FY20-21 Budget

BCHD FY2020-21 BUDGET

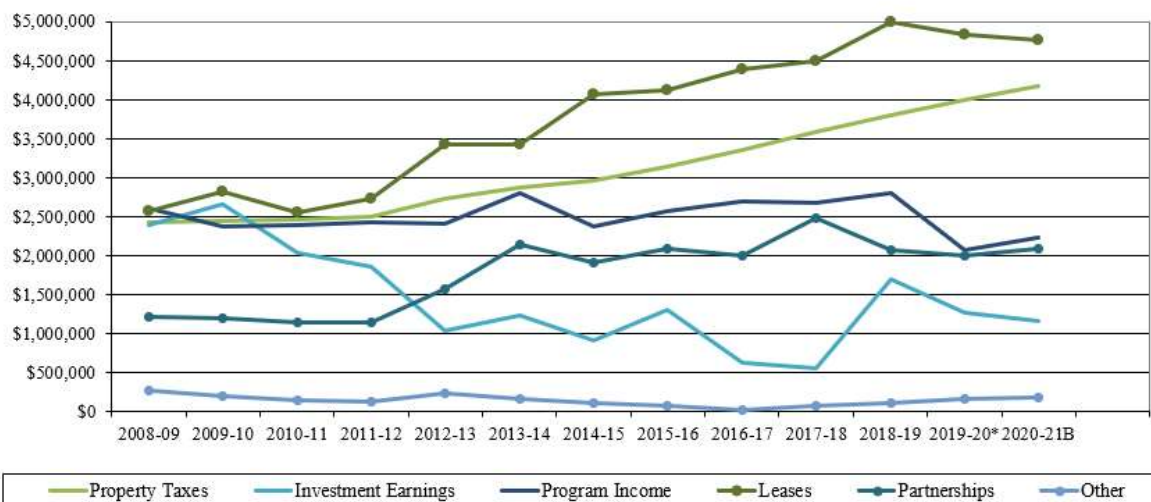


The District Funding Sources

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 1960. The District was originally a hospital built with a bond measure and funding from Property Taxes. 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 that promote health in every lifespan—from children to youth to families and older adults.

TREND BY FUNDING SOURCE

Fiscal Year	Property Taxes	Investment Earnings	Program Income	Leases	Partnerships	Other	Total
2008-09	2,431,000	2,401,000	2,606,000	2,573,000	1,224,000	274,000	11,509,000
2009-10	2,442,000	2,651,000	2,370,000	2,823,000	1,204,000	194,000	11,684,000
2010-11	2,465,000	2,033,000	2,395,000	2,560,000	1,136,000	144,000	10,733,000
2011-12	2,499,000	1,854,000	2,432,000	2,739,000	1,152,000	134,000	10,810,000
2012-13	2,735,000	1,038,000	2,417,000	3,430,000	1,574,000	239,000	11,433,000
2013-14	2,874,000	1,236,000	2,807,000	3,433,000	2,134,000	171,000	12,655,000
2014-15	2,960,000	918,000	2,376,000	4,076,000	1,919,000	110,000	12,359,000
2015-16	3,146,000	1,302,000	2,573,000	4,116,000	2,083,000	76,000	13,296,000
2016-17	3,355,000	620,000	2,702,000	4,395,000	2,001,000	26,000	13,099,000
2017-18	3,592,000	556,000	2,672,000	4,496,000	2,474,000	68,000	13,858,000
2018-19	3,793,000	1,700,000	2,809,000	4,992,000	2,071,000	106,000	15,471,000
2019-20*	3,995,000	1,268,000	2,070,000	4,826,000	2,003,000	166,000	14,328,000
2020-21B	4,180,000	1,165,000	2,234,000	4,759,000	2,082,000	177,000	14,597,000



Source: Audited Financial Statements

* Pre-Audited Financial Statements B - FY20-21 Budget

The portion of each income stream (noted below by “%”) compared to total District income stays relatively consistent year-over year. However, in 2020, due to COVID-19, the District had to close its Health and Fitness (H&F) operations and saw a \$739,000 drop in actual Program Revenues, which will continue in the new budget year. This resulted in a H&F revenue drop to 15% from 20% of total District revenues.

Also in the past, 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 29% and investment income of 8% 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 (29%). 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.

HdL’s Genera Fund (GF) base line forecast for growth of all GF values generating GF revenue for 2020-21 is **4.66%**. If it is assumed that there is a heavier restoration of Prop 8 values than the original model, that may result in a slight increase but probably not enough to influence the bottom line in a significant way. HdL projects property tax revenue sources conservatively and caution against restoring a greater proportion of the Prop 8 pool of reduced values without some indication from the assessor that this is likely.

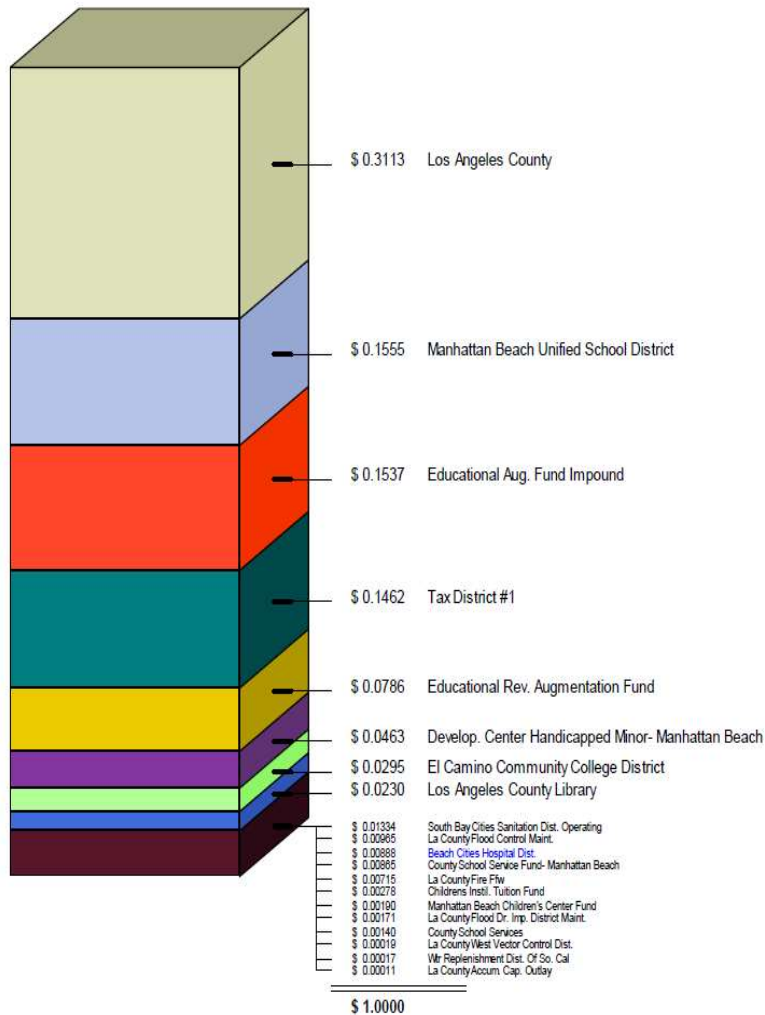
A review of new construction growth added to the roll in the 2019-20 FY shows that there was an addition of \$153,773,693 due to this category which means the about 0.06% of the District’s growth last year came from new construction completions. Per HdL’s analysis if there is a similar amount of building activity that resulted in finished projects before the end of the 2019 calendar year, the District might see an increase in line with last year’s new construction growth and that would boost this percentage to **4.72%**

Therefore, conservatively the District budgeted \$4,179,500, an increase of 6.3% for the fiscal 2020-21 budget compared to prior year budget, or 4.6% compared to 2019-20 actual property taxes of \$3,994,702. Property taxes have been trending at 5%-6% increase annually since FY2012-13. District has collected \$64,197 (or, 1.6%) more in Property taxes than budget for FY19-20.

While HdL does not predict FY20-21 Property Tax projections to materially drop due to COVID-19, they are adjusting their long-term growth assumptions. First, they are adjusting CPI adjustments per Prop 13 from 2% maximum to 1% in 2021-22 and 1.5% in 2022-23. This does not include any consideration from any new November 2020 ballot initiative to Prop 13 currently being discussed at the CA legislature. Further they are making downward adjustments to the numbers of property sales by 40% in 2021-22 and by 25% in 2022-23. All these Property Tax receipts downward adjustments have been considered in the District’s 15-year long-term financial outlook.



BEACH CITIES HEALTH PROPERTY TAX DOLLAR BREAKDOWN

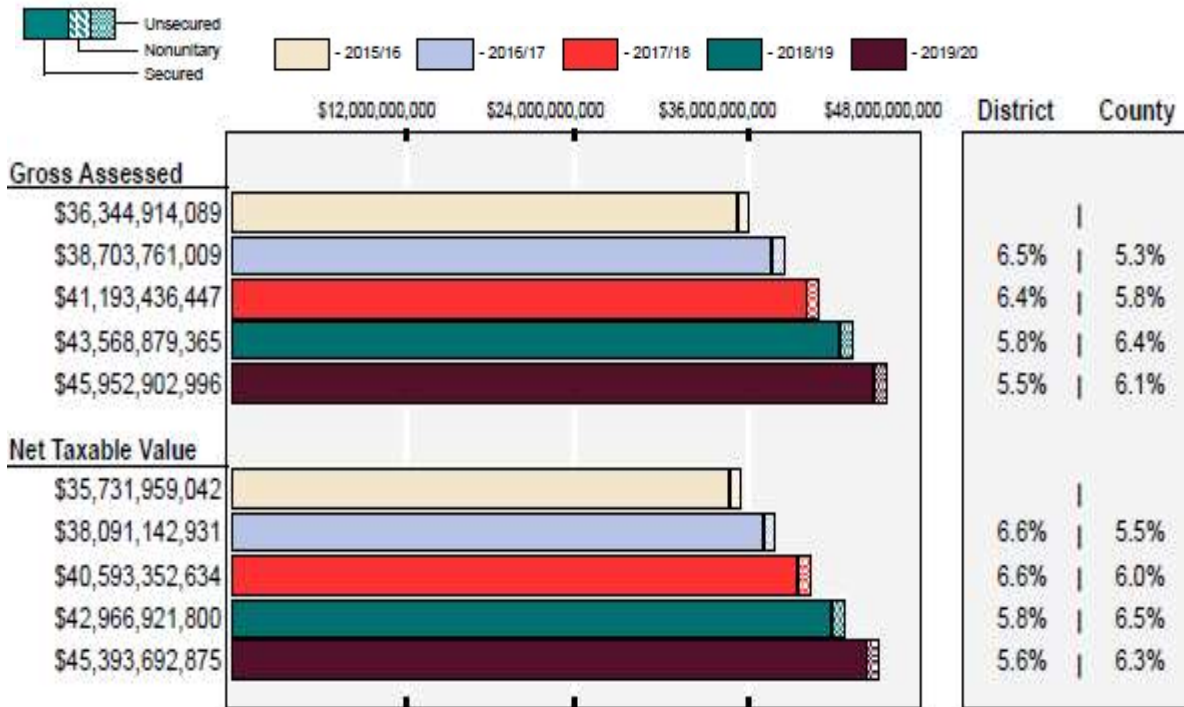


ATI (Annual Tax Increment) Ratios for Tax Rate Area 06174, Excluding Redevelopment Factors & Additional Debt Service

Data Source: Los Angeles County Assessor 2020/21 Annual Tax Increment Tables



BEACH CITIES HEALTH 2015/16 TO 2019/20 ASSESSED VALUES



Data Source: Los Angeles County Assessor 2015/16 To 2019/20 Combined Tax Rolls

Lease Revenue (33%). 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, ten of which are located at 514 Prospect Avenue in Redondo Beach, often referred to as the District "Campus". The fiscal 2020-21 tenant rental income from the District Campus is \$2,615,000, an increase of 4.3% or \$109,000 per contractual arrangements. In addition, as the District believes certain tenants' operations are vulnerable to the required closures during COVID-19, the District included an estimated \$150,000 loss in the FY20-21 Tenant rental income due to COVID-19. The other three tenants are located "Off-campus" at three different properties owned by the District across the Beach Cities totaling \$629,000 in annual lease revenue.

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 2020-21 budget is \$990,000 including a \$50,000 estimated reduction due to COVID-19 but is otherwise the same as the prior year's budget. 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. While the principle payment increased by 8% or \$39,000 between fiscal year 2019-20 to 2020-21 per the amortization schedule, due to discount amortization correction based on the Fund Accounting there was a decrease of \$9,000 in Ducot Notes Receivable. Due to the Premium discount received at the execution of the Notes receivable, the District is recognizing the non-cash amortization below the Cash Operating Income for internal reporting purpose, while for the annual audited financial statement it will be netted with Lease Revenue.

	FY20-21 Budget	FY19-20 Budget	Variance	
<u>514 Prospect Campus</u>				
Silverado Senior Living	905,000	942,000	(37,000)	-2%
Surgery Center	526,000	517,000	9,000	1%
Cancer Care	374,000	390,000	(16,000)	-2%
UCLA	336,000	326,000	10,000	2%
BC Child Development	184,000	177,000	7,000	2%
Pacific South Bay Dialysis	84,000	83,000	1,000	1%
Community Psychiatry	135,000	-	135,000	100%
CSUDH	42,000	41,000	1,000	1%
Other-smaller spaces	29,000	30,000	(1,000)	-2%
Concessions to tenants due to COVID-19	(150,000)			0%
	\$ 2,465,000	\$ 2,506,000	\$ (41,000)	-1%
<u>BOE costs</u>				
	\$ 990,000	\$ 1,040,000	\$ (50,000)	-2%
<u>Off-campus</u>				
1837 PCH (sunrise)	280,000	280,000	-	0%
2114 Artesia (SBFHC)	161,000	188,000	(27,000)	-8%
601 PCH (Leap & Bound)	188,000	164,000	24,000	7%
	\$ 629,000	\$ 632,000	\$ (3,000)	0%
<u>Parking Lease</u>				
Ducot Parking Lease	200,000	200,000	-	0%
Ducot Notes Receivable	475,000	484,000	(9,000)	-1%
<u>Total Lease Revenue</u>	\$ 4,759,000	\$ 4,862,000	\$ (103,000)	-1%

Program Revenue (User Fees) (15%). The District 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.

Calendar year 2020 was unprecedented year due to COVID-19 pandemic. For FY19-20 the District ended up with 924K (or, 31%) below the budget revenues due to the closure of both facilities since middle of March per LA County orders. Due to continued pandemic and anticipated closure of both facilities for July and August of 2020, for Fiscal 20-21, the Health and Fitness Operation is estimating a 25% decrease over fiscal 19-20 budget but expecting to rebound by 8% over actual fiscal 19-20 results.

During normal times 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. However, in 2020, as there have barely been any operations except for virtual classes with marginal income, there is no income between March to September 2020 to cover fixed costs.

Limited Partnerships (14%). The District has invested in two partnerships; Sunrise Beach Cities Assisted Living, L.P., with an 80% joint venture investment as a limited partner, and Beach District Surgery Center, L.P., with a 5% joint venture investment as a minor equity holder. Both entities are also tenants of the District. Fiscal 20-21 partnership revenues are estimated to stay basically flat against fiscal 19-20 budget. 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. The income from the Sunrise Assisted Living has also been affected by COVID-19 starting in April 2020 and will continue into the new year. However, affects have been marginal through this time at the property due to well managed and effective measures to keep the virus away from the residents. Therefore, the strategy is to be conservative and not estimate any major increases in revenue compared to the trend in actual results.

Investments (8%). The District receives investment income from two types of sources, Notes Receivables interest 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 fiscal year-end June 30, 2020 has remained the same at about \$26 million at market value, compared to prior year June 30, 2019, including \$1 and \$3 million on average deposited in the CA State Pool LAIF (Local Agency Investment Fund) and CAMP (CA Asset Management Program), respectively.

BCHD Investment Portfolio Performance			
Fiscal Year - Actual	FY17-18	FY18-19	FY19-20
Portfolio - @ Cost	\$ 25,300,577	\$ 23,856,369	\$ 22,426,035
Cost to Market Valuation	(520,915)	266,003	840,901
Portfolio - @ Market	24,779,662	24,122,373	23,266,936
Union Bank Money Market	89,101	640,095	73,617
Managed Portfolio - @ Market	\$ 24,868,763	\$ 24,762,468	\$ 23,340,553
CAMP & LAIF	2,922,504	1,167,811	2,584,990
Total Value - @ Market	\$ 27,791,267	\$ 25,930,279	\$ 25,925,543
Yield to Maturity @ Cost	1.99%	2.38%	2.08%
Yield to Maturity @ Market	2.70%	1.98%	0.53%
Duration to Maturity (Years)	2.64	2.71	2.56
Portfolio Interest Income	532,836	553,654	591,152
Realized Gain / (Loss)	(191,990)	(107,890)	194,088
Net Portfolio Gain / (Loss)	\$ 340,846	\$ 445,764	\$ 785,240
115 Pension Trust	-	-	97,771
Notes Receivable Interest *	535,442	477,250	414,116
Interest Income Realized	\$ 876,288	\$ 923,014	\$ 1,297,127
Unrealized Gain / (Loss)	(320,610)	785,443	589,889
Total BCHD Interest Income	\$ 555,678	\$ 1,708,457	\$ 1,887,016

Other Revenues and Grants (1%). On October 30th 2019 the District was awarded an Annual Grant for Drug-Free Communities (DFC) Support Program by the Department of Health and Human Services (HHS) Substance Abuse and Mental Health Services Administration for the amount of \$125,000 annually totaling \$625,000 for five years for the period from 10/30/2019 to 10/29/2024. DFC Support Program was established under the Drug-Free Communities Act of 1997, P.L. 105-20. The purpose of DFC funding is to address two major goals: 1) establish and strengthen collaboration among communities, public and private non-profit agencies, and Federal, state, local and tribal governments to support the efforts of community coalitions, and 2) reduce substance use among youth and, over time, among adults.

Award Calculation (US Dollars)

Personnel (non-research)	\$ 82,616
Fringe Benefits	\$ 18,964
Travel	\$ 8,331
Supplies	\$ 7,589
Contractual	\$ 7,500
Approved Budget-Direct Cost	\$ 125,000
 Federal Share	 \$ 125,000
Non-Federal Share	\$ 125,000

IC	CAN	2020	2021	2022	2023	2024
SP	C96R655	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000

Another source of an additional revenue is coming from a partnership agreement with the City of Manhattan Beach. The City of Manhattan Beach utilizes the services of an independent contractor for the District to provide a Juvenile Diversion JDP ("JDP") for the residents of Manhattan Beach and students of the Manhattan Beach Unified School District. The JDP is an intervention process that addresses offenses committed by young offenders up to the age of 23, directing them away from involvement with the criminal courts. The objectives are to hold youth fully accountable and prevent recidivism without the stigma and far reaching entanglements that accompany entry into the criminal justice system. As full compensation for District's Services provided under this Agreement, City and the District shares 50/50 in the expenses not to exceed \$50,000 for each partner. The services extend to all three School Districts within the jurisdiction and the District is working out the shared funding structures for future budget years.

In addition, the District receives \$37,315 per year to provide on-site care management services for eligible seniors and disabled residents for the City of Manhattan Beach and an annual grant from Sunrise Assisted Living for the amount of \$10,000.

The remaining other revenues include reimbursements for Holiday Gift Donations budgeted at \$5,000 for FY20-21 and other donations like donations for COVID19, LA Mental Health Services, etc.

Measure M Funding Agreement. On January 10, 2020 the District signed the Agreement with Los Angeles County Metropolitan Transportation Authority ("LACMTA") for the Project to build Diamond St to Flagler Lane Bicycle Lane in Redondo Beach. This Project is eligible for funding under Line 66 of the Measure M Expenditure Plan. The Funds are currently budgeted for \$1,833,877 and Measure M Funds have been awarded for 100% of the Cost in Fiscal Year (FY) FY 2019-20 and will be requested from Metro and recorded as Other Revenues as received annually for audited financial statement purposes while budgeted net of capital investments for internal financial reporting and management.

BCHD FY2020-21 BUDGET



CAPITAL EXPENDITURES (CAPEX)

Approved Capital Expenditures
Budget 2020 – 2021

Current Year		Board Approved Budget
MIS Expenditures	BCHD Department	
Workstations (Desktop, Laptops, Monitors)	IT	30,000
Network Refresh (Meraki)	IT	35,000
Del Amo Server (Labor and Hardware)	IT	22,000
APLEX Server (Labor and Hardware)	IT	19,000
		\$ 106,000
FF&E Expenditures		
Lat Pull Down Machine	CHF	7,000
Dining Tables and Chairs	APLEX	6,500
3-Module Wall Storage System	CHF	9,000
		\$ 22,500
Building Expenditures		
Building Contingency (Building Improvements)	CDRE	250,000
Fire Alarm Panel	BCHD	30,000
Youth Wellness Center	514 Prospect	50,000
		\$ 330,000
	Sub-Total	\$ 458,500
Healthy Living Campus *	Property	2,500,000
	Total Current Year:	\$ 2,958,500
Prior Years Carry-Over		
IT Infrastructure Automation	IT	20,629
Building Improvements Contingency	514 Prospect	215,727
Building Improvements Contingency	BCHD	87,965
Fire Alarm Panel	BCHD	50,000
Tenant Contingency (3rd Floor)	514 Prospect	150,000
Contract Management Software	Finance	32,050
2114 Artesia Improvements *	Property	421,704
Center for Excellence - Asset Activation	BCHD	56,523
	Sub-Total	\$ 1,034,598
Healthy Living Campus *	Property	939,005
Bike Path	Property	1,672,974
Bike Path - Measure M Grant		(1,672,974)
	Total Carry-Over:	\$ 1,973,603
	Grand Total	\$ 4,932,103

* See following page for Healthy Living Campus Cost by Category

Healthy Living Campus Budget FY20-21

Healthy Living Campus	Jul 2015 - Jun 2020 Budget	FY 20-21 Budget	Total Budget	Actual As of June, 2020	Budget Remaining
Architecture	1,100,000	350,000	1,450,000	897,913	552,087
Pre-construction Fees (Engineering fees, Cost Estimator, etc.)	1,094,000	20,000	1,114,000	344,241	769,759
Feasibility, including EIR Study (EIR Consultant, MDS, etc.)	686,000	300,000	986,000	609,347	376,653
Communications, Legal & Financial	730,000	1,330,000	2,060,000	905,872	1,154,128
Project Management & Contingency	1,440,000	500,000	1,940,000	1,353,622	586,378
	\$ 5,050,000	\$ 2,500,000	\$ 7,550,000	\$ 4,110,996	\$ 3,439,005

Healthy Living Campus

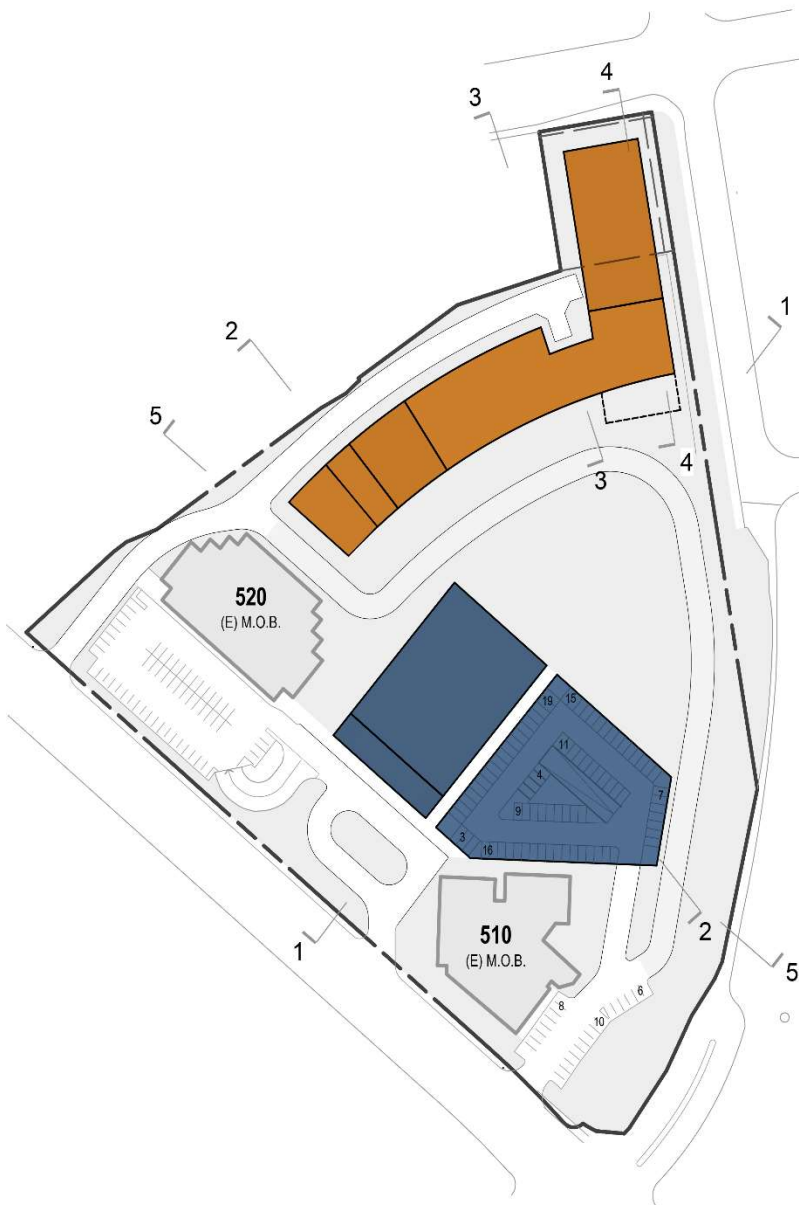
Beach Cities Health District, one of the leading preventive health agencies in the nation, is working with the community to reimagine our aging, former hospital site to better reflect our mission and meet the current health needs of Hermosa Beach, Manhattan Beach and Redondo Beach residents. In pursuit of this vision, we've dedicated the past 18 months to collecting feedback from the community, consulting with experts and publicly vetting numerous designs and concepts for the 11-acre site with our board of directors. From this iterative, community-driven process has emerged a master plan to create an innovative Healthy Living Campus anchored in Health, Livability and Community.

This once-in-a-generation project is our community's unique opportunity to chart the future of health in the Beach Cities by purposefully building an intergenerational, vibrant campus where people can engage in healthy behaviors, form meaningful connections and be well ... for many generations to come.

Beach Cities Health District (BCHD) is in the planning and design stages of creating a Healthy Living Campus for the community on the District's 11-acre site located at 514 North Prospect Avenue in Redondo Beach. When completed, the proposed Healthy Living Campus will be a hub of well-being that better serves and connects Beach Cities residents – ranging from children and families to adults and older adults – with the abundant health and wellness services, programs and facilities offered onsite, including:

- Community Wellness Pavilion featuring:
 - Flexible presentation and community meeting spaces for community conferences, workshops, trainings, events, Moais, support groups, meetings, etc.
 - Demonstration kitchen and garden for cooking classes, food literacy workshops, nutrition/garden demos, etc.
 - Rooftop gathering spaces for exercise classes, mindfulness practice, small events, etc.
 - Blue Zones Café
 - Learning/visitor center for health resources and literacy, interactive education, etc.
 - BCHD's Community Services
- Residential Care for the Elderly (RCFE)
- Modern community exercise center - Center for Health & Fitness
- Replacing asphalt parking with active green/gathering space for community uses like fitness events, farmer's markets, community workshops, etc.
- Protected bike lane along Flagler and Diamond streets

Healthy Living Campus Map



Phase 1:

Residential Care for the Elderly

- Assisted Living
- Memory Care

PACE

Community Services

Parking

Phase 2:

Community Wellness Pavilion

Aquatic Center

Center for Health & Fitness

Parking

Spending Budget
Fiscal Year 2020 – 2021

BCHD Department	Capital Investment	FY20-21
IT	Workstations (Desktop, Laptops, Monitors)	38,771
IT	Network Refresh (Meraki)	35,000
IT	Del Amo Server (Labor and Hardware)	22,000
IT	APLEX Server (Labor and Hardware)	19,000
IT	IT Infrastructure Automation	20,629
Finance	Contract Management Software	32,100
Total IT Automation Projects		\$ 167,500
CHF	Lat Pull Down Machine	7,000
APLEX	Dining Tables and Chairs	6,500
CHF	3-Module Wall Storage System	9,000
Total FF&E Projects		\$ 22,500
Property - SBFH	2114 Artesia Improvements *	200,000
514 Prospect	Building Contingency (Building Improvements)	200,000
514 Prospect	Youth Wellness Center	50,000
BCHD	Building Contingency (Building Improvements)	50,000
BCHD	Fire Alarm Panel	80,000
Total Building Improvements		\$ 580,000
Sub-Total		\$ 770,000
Healthy Living Campus		1,149,000
Bike Path		1,500,000
Bike Path - Measure M Grant		(1,500,000)
Total Beach Cities Health District Capital Investments		\$1,919,000

APLEX = Adventure Plex

CHF = Center for Health and Fitness

BCHD FY2020-21 BUDGET



DEBT OBLIGATIONS

Debt Obligations

Currently the District's debt consists of one capital lease obligation: Parking Facility 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 end of June 30, 2020, the District made the principal payment of \$483,232. The outstanding obligation of \$2,717,033 at June 30, 2020, and \$720,000 (\$523,028 for principle debt service payment, and \$196,972 as interest expense), is included in the fiscal 2020-21 budget. The following is a summary of future minimum lease payment requirements:

Fiscal Year <u>Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	523,028	196,972	720,000
2022	566,102	153,898	720,000
2023	612,723	107,277	720,000
2024	663,184	56,816	720,000
2025	351,996	8,004	360,000
Totals	<u>\$ 2,717,033</u>	<u>\$ 522,967</u>	<u>\$ 3,240,000</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.

BCHD FY2020-21 BUDGET



DEPARTMENT, ACCOUNT CONTROL & APPROVAL LIMITS

Department and Programs Overview & Account and Control Structure.

The 2020-2021 Budget is comprised of the following departments and programs are organized to roll up for manager-level and director-level budgetary control.

LifeSpans Services

- 405 LifeSpans Services Administration
- 200 Community Services
- 410 Youth/School Services
- 411 Drug Free Community - Grant
- 412 Juvenile Diversion Program
- 800 Blue Zones Project
- 140 Work Well

Fitness Centers

- 605 Fitness Administration
- Total Fitness Operations

Center for Health and Fitness (CHF)

- * 611 Center for Health & Fitness
- * 612 Personal Training
- * 613 Pilates
- * 614 Yoga
- * 615 Fee Based
- * 616 Medical Exercise

Adventure Plex (APLEX)

- * 631 Operations
- * 632 Programs
- * 633 Events
- * 634 Camps
- * 635 Toddler Town

Other Programs and Services

- 130 Information Systems
- 150 Volunteer Management
- 160 Health Promotions (Communications)
- 190 Business Development and Innovation

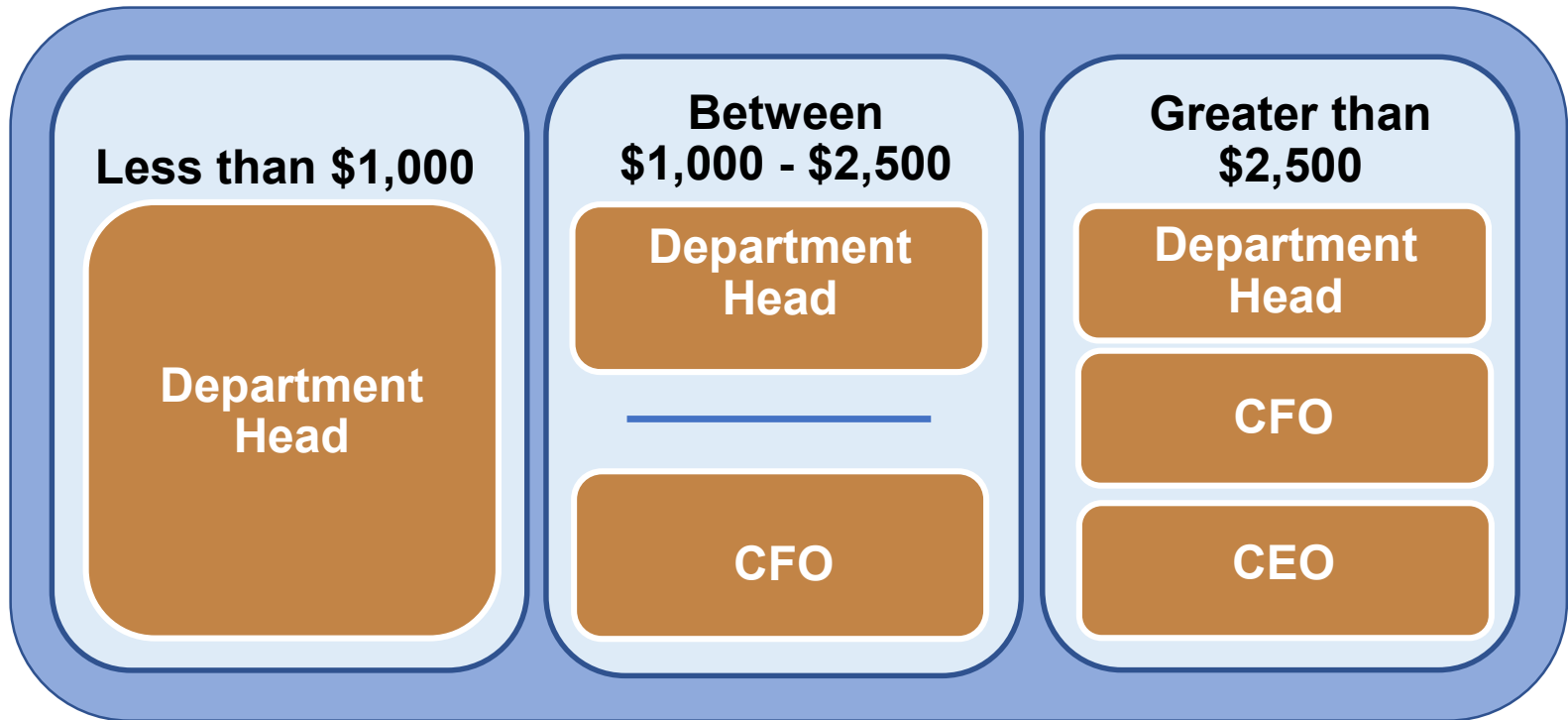
Support Services

- Human Resources
 - 110 Human Resources
 - 125 Administration
- Executive
 - 170 Executive Admin
 - 175 Board of Directors
- Finance
 - 120 Finance

Property Operations

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

BCHD Approval Limits Policy



BCHD FY2020-21 BUDGET



LIFESPAN SERVICES

Program Description

Lifespan Services Department

Lifespan Services is comprised of the following sub-departments:

- Youth Services
- Adult Services
- Community Services
- Community Funded Services & Grants
- Research & Evaluation
- Healthy Minds Initiative

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, Adult and Community Services. The Youth Services department focus is on school aged youth. Adult Services focus is on adults aged 18-64 and on public policy and social changes to improve public health in the community. The Community Services department focus is to assist uninsured and the aging and disabled 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 includes the Chief Medical Advisor, the Chief Programs Officer and the Research Associate. The Chief Medical Advisor provides strategic direction and oversight for all health-related programs at the District. In addition, the Chief Medical Advisor counsels on the development and implementation of the Community Health Snapshot and the District three-year Health Priorities. The Chief Programs Officer is responsible for the implementation of programs in the community and for monitoring program effectiveness. The Research Associate supports the Chief Programs Officer in the implementation of the Healthy Minds Initiative and the development of the Community Health Report.

Lifespan Healthy Minds Initiative

Lifespan Healthy Minds Initiative is a three-year longitudinal study of the effects of a healthy lifestyle on cognitive health. Five hundred Beach Cities residents over the age of 55 are being recruited to participate in the study by taking cognitive tests, completing lifestyle questionnaires, and participating in lifestyle coaching. Data from the study will be published once the study is complete. The Research Associate supports the implementation of the Healthy Minds Initiative.

Lifespan
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2020 – 2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Revenue - Classes / Group	-	-	-	-	-	-	-
Membership Revenue	-	-	-	-	-	-	-
Individual/Consult/Single-Day	-	-	-	-	-	-	-
Toddler Town Revenues	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-
Retail - Food/Beverage Revenue	-	-	-	-	-	-	-
Retail Revenue	-	-	-	-	-	-	-
Childcare Revenue	-	-	-	-	-	-	-
Balances Due on Account	-	-	-	-	-	-	-
Facility Rental	-	-	-	-	-	-	-
Total User - Fees	-	-	-	-	-	-	-
Property Tax Revenue	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-
Interest Revenue	-	-	-	-	-	-	-
Limited Partnership Revenue	-	-	-	-	-	-	-
Donations	-	-	-	-	-	8,500	8,500
Other Revenue-Grant Revenue	172,300	172,300	100%	47,315	10,000	46,000	50,879
BOE allocation to tenants	-	-	-	-	-	-	-
Revenue - POC	-	-	-	-	-	-	-
Revenue - Prospect South Bay	-	-	-	-	-	-	-
Revenue (discontinue unless misc)	-	-	-	-	-	-	-
Total Government	172,300	172,300	100%	47,315	10,000	54,500	59,379
TOTAL REVENUES	172,300	172,300	100%	47,315	10,000	54,500	59,379
Salaries - Reg FT-Ben	1,495,700	1,483,800	101%	1,306,716	1,248,860	1,261,639	1,424,892
Salaries - Reg PT - Ben	165,200	182,000	91%	135,574	112,875	105,822	53,514
Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
Salaries - Reg PT - no Ben	-	-	-	-	-	-	26,034
Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
Salaries - Instructors - no Ben	35,400	34,100	104%	33,800	34,306	34,091	12,222
Cafeteria Plan Contribution	233,300	239,200	98%	202,166	201,123	196,740	203,976
Payroll Taxes	140,100	119,800	117%	102,809	97,312	97,000	116,028
LTD Insurance Premiums	5,600	5,000	112%	4,463	3,930	3,720	3,329
Pension Benefits	200,200	177,700	113%	146,750	134,848	123,875	105,846
Unemployment Benefits	-	-	-	-	-	-	-
Employee Incentive Bonus	-	-	-	-	-	-	-
Employee Service Awards Expense	-	-	-	-	-	-	-
Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	2,275,500	2,241,600	102%	1,932,279	1,833,254	1,822,887	1,945,841
COGS - Cost of Goods Sold - non-food	-	-	-	-	-	-	-
Cafe Supplies - cost of good sold - food	-	-	-	-	-	-	-
Consumables (food used as supplies)	6,700	7,300	92%	12,620	13,220	11,770	9,900
Client transportation	-	-	-	-	-	-	-
Office Supplies	5,700	5,800	98%	5,148	4,508	3,800	5,760
Gym/Locker room Supplies	-	-	-	-	-	-	-
Program Supplies	61,400	45,500	135%	35,608	31,508	21,833	20,340
Janitorial supplies	-	-	-	-	-	-	-
Other Supplies	200	200	100%	-	-	-	-
Total Program Costs	74,000	58,800	126%	53,376	49,236	37,403	36,000

Lifespan
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2020 - 2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Employee Retention & Recognition	1,700	1,600	106%	1,300	1,000	500	500
Employee Wellness	21,900	23,000	95%	-	-	-	-
ADP Payroll Processing Fees	-	-	-	-	-	-	-
Education & Training Seminars	7,600	14,800	51%	11,174	10,174	5,600	4,500
Insurance - Worker's Comp	9,100	4,800	190%	6,573	6,254	8,244	13,616
Recruitment	600	700	86%	700	1,004	936	2,940
Tuition Reimbursement	19,600	10,000	196%	14,000	2,000	3,327	-
Uniforms	2,000	2,000	100%	1,300	1,300	1,600	2,000
Employee Travel/Parking	11,500	18,900	61%	14,974	9,170	11,104	16,820
CSI Over/Short Deposit	-	-	-	-	-	-	-
Total Human Resources Expenses	74,000	75,800	98%	50,021	30,902	31,311	40,376
IT Server Equipment	-	-	-	-	-	-	-
IT Workstations	-	1,700	0%	1,700	-	-	-
Presentational Equipment	-	-	-	-	-	-	-
Phone Equipment	-	-	-	-	-	-	300
IT Repair & Maint Parts	-	-	-	-	-	-	-
IT Website / Internet Equipment	-	-	-	-	-	-	-
IT Monitors & Printers	-	-	-	-	-	-	-
IT Network Expense	-	-	-	-	-	-	-
IT Software Expense	14,800	17,300	86%	17,000	18,900	24,268	27,096
Total Information Systems Expenses	14,800	19,000	78%	18,700	18,900	24,268	27,396
Advertising	-	-	-	-	-	-	-
Community Education Materials	-	2,000	0%	2,004	2,004	2,004	2,000
Community Outreach	10,200	10,400	98%	6,380	11,105	12,280	400
Internet / Intranet / Website	-	-	-	-	3,000	-	-
Dues & Memberships	700	1,300	54%	428	428	2,028	1,495
Educational Materials	3,100	3,600	86%	1,000	1,500	1,500	1,500
Mailing Services	-	-	-	-	-	-	-
Management of Volunteers	3,600	-	-	-	-	-	5,196
Meetings	12,700	13,000	98%	12,850	9,400	3,510	4,540
Postage	2,200	2,300	96%	1,576	1,576	1,296	1,428
Printing	19,200	23,400	82%	25,300	18,885	2,300	6,320
Promotional Items/Materials	6,700	4,700	143%	4,700	3,450	2,000	2,000
Subscriptions	-	-	-	-	-	-	50
Business Promotion Allocation	-	-	-	-	-	-	-
Total Community Relations	58,400	60,700	96%	54,238	51,348	26,918	24,929
Building Maintenance & Repair	-	-	-	-	-	-	-
Equipment/Furniture < \$5,000	1,900	1,900	100%	1,004	1,004	1,089	1,085
Equipment/Facility Lease	-	-	-	-	-	-	-
Equipment/General Maintenance & Repair	-	-	-	-	-	-	-
Landscape Maintenance	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Waste Removal	-	-	-	-	-	-	-
Plant Service	600	600	100%	600	540	540	540
Telephone	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-
Internal BOE allocation	-	-	-	-	-	-	-
BOE allocation to tenants	-	-	-	-	-	-	-
Total Facilities Expenses	2,500	2,500	100%	1,604	1,544	1,629	1,625
Accounting Services	-	-	-	-	-	-	-
Banking Services	-	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-	-
Laundry Services	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-

Lifespan
(Community Services, Administration, Youth Services, Blue Zones)
Budget 2020 - 2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
Outside Services	368,800	277,000	133%	260,804	258,208	239,047	169,916
Outside Service-Research	175,000	175,000	100%	125,000	150,000	-	50,000
Outside Services - H&F	-	-	-	-	-	-	-
Outside Services - Property	-	-	-	-	-	-	-
Engineering/Maintenance Services	-	-	-	-	-	-	-
Research Services	-	-	-	-	-	-	-
Service Contracts	1,000	1,000	100%	1,008	1,008	12,508	2,672
Taxes & Licensing	-	-	-	-	-	-	830
Total Professional Services Expenses	544,800	453,000	120%	386,812	409,216	251,555	223,418
Prospect South Bay	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Debt Service - Principal Pmt.	-	-	-	-	-	-	-
Indirect Admin Services	-	-	-	-	-	-	-
Insurance - General	-	-	-	-	-	-	-
Total Other Expenses	-	-	-	-	-	-	-
Grant Expense	1,023,400	1,061,000	96%	1,060,954	1,082,794	1,081,639	1,054,540
Health Fund - Youth	5,400	5,400	100%	5,400	5,400	5,400	250,000
Health Fund - Adults	6,200	6,200	100%	6,204	6,204	6,204	-
Health Fund - Seniors	370,000	370,000	100%	370,000	237,000	222,000	-
Holiday Assistance	-	-	-	-	-	8,500	8,500
Total Funds & Grants Expenses	1,405,000	1,442,600	97%	1,442,558	1,331,398	1,323,743	1,313,040
TOTAL EXPENSES	4,449,000	4,354,000	102%	3,939,588	3,725,798	3,519,714	3,612,625
Income (Loss) Before Cap Ex	(4,276,700)	(4,181,700)	102%	(3,892,273)	(3,715,798)	(3,465,214)	(3,553,246)
Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
Capital Expenditure - MIS	-	-	-	-	-	20,000	-
Capital Expenditure - FF&E	50,000	-	-	-	-	-	-
Capital Expenditure - Parking	-	-	-	-	-	-	-
Capital Expenditure - Building	-	-	-	-	-	-	-
Capital Expenditure - Carry-Over	-	-	-	-	-	-	-
Total Capital Expenditures	50,000	-	-	-	-	20,000	-
NET INCOME (LOSS)	(4,326,700)	(4,181,700)	103%	(3,892,273)	(3,715,798)	(3,485,214)	(3,553,246)

BCHD FY2020-21 BUDGET



LIFESPAN SERVICES

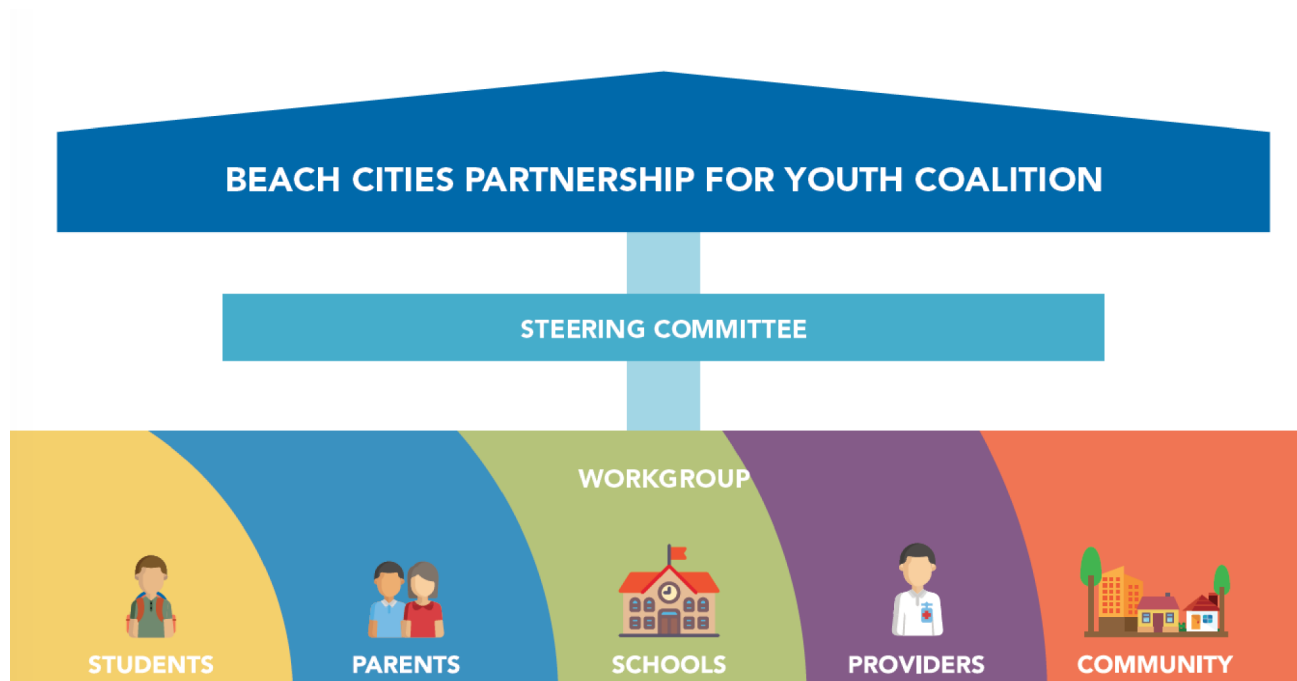


YOUTH SERVICES -SUCCESS IN THE SCHOOLS

Where each student is empowered to create a purposeful path for themselves, and given the opportunity to be healthy, happy and to thrive – in school, and in life.

Program Description

Lifespan Services – Youth Services



The following programs are ranked by health priority:

- **Health Priority: Nutrition & Physical Activity**

- LiveWell Tots
- LiveWell Kids – Nutrition & Garden
- Walking School Bus and Walk-to-School Wednesday
- Bike Safety Education
- Classroom Activity Breaks

- **Health Priorities: Social-Emotional Health**

- MindUP
- Youth Purpose Series
- Second Step
- Youth Advisory Council

- **Health Priority: Substance Use Prevention**

- Beach Cities Partnership for Youth Coalition
- Drug-Free Communities Grant
- Tobacco Use Prevention Education (TUPE)
- Juvenile Diversion Project
- Talk About It Series
- Families Connected Speaker Series

Performance Measures and Accomplishments

Lifespan Services – Youth Services

Health Priorities:

- Physical Activity & Nutrition
- Social-Emotional Wellness
- Substance Use Prevention

Beach Cities Health District partners with the Hermosa Beach City School District (HBCSD), Manhattan Beach Unified School District (MBUSD) and Redondo Beach Unified School District (RBUSD) to create environments that support student, staff and family health. Key stakeholders include students, administrators, teachers, staff, families, school boards and community partners. The Youth Services department and BCHD's communitywide coalition, the Beach Cities Partnership for Youth, strive to create opportunities for health and wellbeing that allow all Beach Cities students to thrive, in school – and in life.

Program Goals:

Physical Activity and Nutrition:

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

Walking School Bus & Walk-to-School Days

(elementary schools – RBUSD, MBUSD, HBCSD)

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

Bike Safety Education

(elementary schools – HBCSD, MBUSD, RBUSD)

- 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



Performance Measures and Accomplishments - Continued **Lifespan Services – Youth Services**

Substance Use Prevention:

Project Alert

(middle school – HBCSD, RBUSD) and Tobacco Use Prevention

Education

(middle school – HBCSD, MBUSD, RBUSD)

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

Beach Cities Partnership for Youth Coalition, Drug-Free Communities Grant, Families Connected Speaker Series and Talk About It Series

(communitywide)

- Decrease prevalence of alcohol, tobacco and other drug use in teens
- Decrease stress and bullying and improve social-emotional well-being of youth
- Increase number of parents having conversations with their children about substance use, social media, mental health and bullying

Juvenile Diversion Project

(middle and high schools – HBCSD, MBUSD, RBUSD)

- Create a restorative process that redirects young people to a purposeful path, rather than entering the juvenile justice system
- Reduce high school dropout, barriers to accessing college, trauma, substance abuse and other negative outcomes

Social-Emotional Health:

MindUP

(elementary schools – HBCSD, MBUSD, RBUSD)

- Teach students about their brain, what mindfulness is and how to focus their attention with a brain break
- Create opportunities for perspective-taking, choosing optimism and savoring happy experiences
- Take mindful action and create social connection by acting with gratitude and kindness

Youth Purpose Series

(middle and high schools – HBCSD, MBUSD, RBUSD)

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

Second Step

(middle school – RBUSD, MBUSD)

- Develop positive peer relationships, manage strong emotions, create balanced decision-making and increase social and self-awareness
- Reduce serious peer conflicts and increase anti-bullying behaviors

Performance Measures and Accomplishments - Continued
Lifespan Services – Youth Services

Substance Use Prevention - Continued:

Youth Advisory Council

(8th-12th grades – HBCSD, MBUSD, RBUSD)

- Create opportunities for students to serve as touchstones for health issues on the minds of teens and provide recommendations and feedback on youth-centered programming.
- Provide peer-to-peer education and outreach on topics include substance use prevention, social media and mental health.

Prior Year Accomplishments / FY2019-20 Objectives:

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate*</u>
	FY2018-19	FY2019-20	FY2020-21
LiveWell Tots	792	792	800*
LiveWell Kids	5,700	5,700	8,000*
MindUP	8,040	10,245	10,245*
Walking program participants	2,999	3,000	0*
Bike Safety Education	5,000	6,000	0*
Purpose Series	300	200	500*
Project Alert/Second Step	4,200	4,600	4,600*
Beach Cities Partnership for Youth/ Families Connected Speaker Series	N/A	500	1,000*
Youth Advisory Council	50	80	80*
Juvenile Diversion Project	N/A	50	100*

** Due to COVID-19, some programs will be provided virtually. Walking programs and bike safety education will be postponed until in-person learning resumes.*

BCHD FY2020-21 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. Blue Zones Project uses permanent, evidence-based environmental and policy changes to motivate residents to adopt and maintain healthier lifestyles.

Program Description

Lifespan Services –Adult Services (Blue Zones Project)

In 2010, the “Beach Cities” of Hermosa Beach, Manhattan Beach and Redondo Beach partnered with Sharecare and Blue Zones, LLC to launch the Blue Zones Project™ (BZP). BZP introduced an environmental and policy approach to implementing evidence-based strategies community-wide through multi-stakeholder collaboration to measurably improve health well-being within worksites, cities, restaurants, grocery stores and through resident involvement and activation. 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). From 2013 on, BCHD continues to fully fund, operate, evolve and innovate environmental and policy strategies including BZP, Mental Health and Happiness initiative, and WorkWell to LiveWell.

Adult Services Administration

Provides strategic direction, management and evaluation for Blue Zones Project, Mental Health and Happiness, WorkWell to LiveWell 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.

Adult Services Organization

Adult Services is organized to support the evolution and innovation of adult total well-being through environmental and policy approaches in the Beach Cities. Focusing on social emotional wellness; resident, organization and leadership engagement; community policy and the food environment through strategic partnerships, stakeholder collaboration and organizational development to measurably improve well-being and make the healthy choice the easy choice.

There are five key sectors:

- Individual Engagement
- Worksites
- Restaurants
- Grocery Stores
- Community Policy

Staff works with key community stakeholders, from city leadership to employers to restaurateurs to residents in support of the health and well-being of our community by creating opportunities to eat healthy, live actively, and build strong connections. Staff collaborates with partners to identify and implement programs and services (e.g., worksite wellness, city livability projects, social emotional health and mindfulness) that will improve results on Gallup|Healthways Well-Being Index® (WBI®).

In March 2020, BCHD activated as a District Operation Center (DOC) to respond to the Coronavirus pandemic in support of our residents and organization sectors. The BZP team supported the following initiatives: leveraging local and regional organization partnerships to implement COVID-19 sector recovery plans, meal delivery services for the most vulnerable, mental health support and collaboration with worksites and community-based organizations.

Performance Measures and Accomplishments

Lifespan Services – Adult Services (Blue Zones Project)

Health Priorities:

- Nutrition and Exercise
- Social-Emotional Health
- Substance Use
- Cognitive Health

Program Goals:

1. Build on the Mental Health and Happiness initiative addressing the BCHD social emotional health priority for adults and older adults with elevate response to address the ramifications of COVID-19;
2. Revise adult beach cities resident engagement to reflect a hybrid in virtual and in person programs and activities to adjust to the COVID-19 physical distancing protocols;
3. Increase positive health behaviors and measurably improve the health and well-being of beach cities residents;
4. Create positive, memorable encounters that support the objectives of Mental Health and Happiness and Blue Zones Project; and,
5. Maintain 100 Blue Zones Designated restaurants

Accomplishments / Objectives:

- Launched Mental Health and Happiness Initiative
- Launched LiveWell Personal Pledge incorporating social emotional health focus
- Secured \$1.8M Metro Board approved Measure M grant
- Bike Counts at 10 locations throughout the Beach Cities
- City of Manhattan Beach adopted full Tobacco Retail Ban (2nd in the country)
- Launched WorkWell pilot program with Redondo Beach Unified School District

COVID-19 Accomplishments:

- Created COVID-19 sector recovery plans for cities and businesses including Safe in the South Bay business and consumer confidence program
- Launched meal delivery services for the most vulnerable populations
- Expanded support to and collaboration with city and school district employers
- Expanded mental health programs to virtual platforms to facilitate social connections during a time of physical distancing and isolation

<u>Performance Measure</u>	<u>Prior Year Actual</u>	<u>Current Year Estimate</u>	<u>Next Year Estimate</u>
	FY2018-19	FY2019-20	FY2020-21
Completed Blue Zones Personal Pledge	26,267	26,600	--
Completed Total Well-Being Pledge	--	250	Hold
Community Event Participants	--	2,300	2000
Blue Zones Designated Restaurants	103	115	115
Mental Health & Happiness Organization Partners	--	6	10
COVID-19: Meals delivered to vulnerable residents	--	--	1,000

Note: March 16, 2020: BCHD activated COVID-19 District Operation Center. Some programs paused during DOC.

BCHD FY2020-21 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 assist adults and families navigate the array of services available to them in the South Bay and 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
- Public Benefits Enrollment Assistance
- Healthy Minds Initiative

Community Services Administration

Provides strategic direction, management, and evaluation for BCHD programs and services that support independent living for older adults and adults with disabilities 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 works 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 through social connection. BCHD has established a health fund for income qualifying older residents and residents who have disabilities 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 in the selection, enrollment, and navigation of health insurance benefits. 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) and senior nutrition classes. Community Services is also engaged in a three-year longitudinal study, the Healthy Minds Initiative, to study the cognitive health of Beach Cities residents.

Performance Measures and Accomplishments

Community Services Department

Health Priorities:

- Nutrition and exercise
- Social Emotional Health
- Substance Use
- Cognitive Health

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

Program Goals:

Care Management

- Improve the ability for the Beach Cities' older adults and adults living with disabilities to continue living in their home as long as safely possible while providing social connection
- Reduce injuries and accidents that cause severe disabilities in older adults
- Improve quality of life for older adults and adults with disabilities, and their caregivers
- Increase access to care management services while achieving high provider, volunteer and client satisfaction

Volunteer Programs for Care Management Clients

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 older adults and adults with disabilities

Support Line

- Provide additional support by initiating wellbeing checks

Information and Referral

- Provide information and referral to health care and health-promoting programs through our Officer of the Day information line

Performance Measures and Accomplishments - Continued

Community Services Department

Public Benefits Enrollment Assistance

- Increase the number of insured Beach Cities residents
- Improve health literacy Information and Referral

Community-Based Programs and Services

- Offer evidence-based programs to promote healthy aging

Accomplishments /Objectives by the numbers:

<u>Performance Measure</u>	<u>Prior Year Actual</u> <u>FY2018-19</u>	<u>Current Year Estimate</u> <u>FY2019-20</u>	<u>Next Year Estimate</u> <u>FY2020-21</u>
Number of Care Management Clients	392	411	440
Care Manager visits with Clients (Home, Office or Community Location)	*621	400	1,600
Volunteer visits with clients	*1,515	1,000	2,200
Officer-of-the-Day Requests	3,579	5,000	2,500
Covered California Counseling	252	275	275
**Care Management Client Well-Being Checks	5,129	4,200	0

*Client and volunteer visits put on hold due to COVID-19 on March 16th, 2020

**Care Management Client Well-Being Checks started March 16th, 2020 to replace in-person visits when they were put on hold due to COVID-19

BCHD FY2020-21 BUDGET



FITNESS CENTERS FINANCIAL SUMMARY

Performance Measures and Accomplishments

Fitness Administration and Wellness Support

The Fitness Administration and Wellness Support Team actively manages and reviews the operations at both the District's health and fitness facilities:

AdventurePlex's (APlex) health priorities focuses on Nutrition and Exercise. "Nutrition" to promote healthy eating and prevent obesity, and "Exercise" to increase physical activity. Our Manhattan Beach facility offers drop-in play, 7 days per week for children and families to increase physical activity using the "We Make Fitness Fun" Model. AdventurePlex also has a variety of quarterly and on-going special events, classes, and activities for children and families that introduces our facility and programs.

The Center for Health and Fitness (CHF) - a Certified Medical Fitness Facility is a community-based, health and fitness facility that emphasizes rehabilitation for individuals with chronic illnesses, cancer, 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, group exercise classes, specialized personal training, small group training, nutrition, massage, and classes for Silver Sneakers.

Summary:

Staffing Update	Staff have been reassigned from Health & Fitness operations due to COVID-19. Most staff are now working at the BCHD COVID-19 testing site.				
What's New, Changed or Cancelled?	CHF continues to be the only MFA certified medical fitness facility in the state of California. The certification is valid through February 2022. The focus during FY 20/21 will be programming and revenue-generation once we are allowed back inside the facility due to COVID-19.				
Reason for Expense Budget Variance	MFA programming will run at a loss. The goal will be to collect outcome data. After we are back in the facility and reopen, programming will be to pitch value to partners for revenue share. Our goal is to eventually target revenue to cover direct operating expenses, and also to receive an allocation from CHF for membership growth due to MFA.				
Priority Programs	# 1. Medical Fitness Programs (evidence-based outcomes).	#2. CHF Membership and Virtual Classes	#3. Personal Training		
Goals& Objectives	Return to facility and safely reopen services per state and county guidelines.	Return to facility and safely reopen services per state and county guidelines.	Return to facility and safely reopen services per state and county guidelines.		
Measures of Progress	Meet requirements of appendix L and move through capacity phases.	Meet requirements of appendix L and move through capacity phases.	Meet requirements of appendix L and move through capacity phases.		
Which Health Priorities Align by Priority?	Nutrition & Exercise	Nutrition & Exercise	Nutrition & Exercise		

Staffing Update	Chief Innovation and Operations Officer (CICO) = .70 FTE.				
What's New, Changed or Cancelled?	Fitness Administration will continue to oversee all health & fitness operations and will budget to absorb banking services fees for the two fitness operations.				
Priority Programs	# 1. Medical Fitness Programs (evidence-based outcomes).	#2 CHF Membership	#3 Camp Growth	#4 Toddler Town Growth	#5 Develop Strategic Plan for AdventurePlex Facility
Goal & Objective	Surpass FY 19/20 budget and prior year actuals.	Surpass FY 19/20 budget and prior year actuals.	Surpass FY 19/20 budget and prior year actuals.	Surpass FY 19/20 budget and prior year actuals	Determined best use of AdventurePlex Facility
Measures of Progress	Monthly variance reports and Number of Referrals	Monthly variance reports	Monthly variance reports	Monthly variance reports	Identify new programming that supports with and social emotional health of youth lifespan in collaboration with Youth Services
Which Health Priorities Align by Priority?	Nutrition & Exercise	Nutrition & Exercise	Nutrition & Exercise	Nutrition & Exercise	Nutrition & Exercise and Social-Emotional Health

Fitness Centers Roll-up Budget 2020-2021

		Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 4210-	Revenue - Classes / Group	88,800	135,082	66%	129,638	132,818	132,419	200,360
--- 4220-	Membership Revenue	738,600	853,891	86%	849,451	830,099	886,057	856,719
--- 4230-	Individual/Consult/Single-Day	823,000	1,027,513	80%	996,767	913,934	1,260,719	893,198
--- 4239-	Toddler Town Revenues	334,900	485,003	69%	387,902	400,404		
--- 4270-	Camp Revenue	195,800	415,974	47%	433,795	381,410	350,680	324,226
--- 4260-	Retail Revenue	29,000	27,003	107%	13,938	14,440	7,206	9,095
--- 4290-	Food/Beverage Revenue	7,200	12,177	59%	25,885	23,802	40,348	33,932
--- 4250-	Childcare Revenue	10,000	9,411	106%	9,306	10,399	12,800	12,727
--- 4999-	Balance Due on Account	(19,800)	(21,468)	92%	(15,000)	-	-	-
--- 4280-	Facility Rental	26,500	49,813	53%	44,604	54,898	74,624	67,695
	Total User - Fees	2,234,000	2,994,398	75%	2,876,285	2,762,204	2,764,853	2,397,952
--- 4020-	Property Tax Revenue	-	-	-	-	-	-	-
--- 4110-	Lease Revenue	-	-	-	-	-	-	-
--- 4140-	Interest Revenue	-	-	-	-	-	-	-
--- 4150-	Limited Partnership Revenue	-	-	-	-	-	-	-
--- 4310-	Donations	-	-	-	-	-	-	-
--- 4320-	Other Revenue	-	-	-	-	-	-	-
	BOE allocation to tenants	-	-	-	-	-	-	-
--- 4120-	Revenue - POC	-	-	-	-	-	-	-
--- 4130-	Revenue - Prospect South Bay	-	-	-	-	-	-	-
--- 4390-	Revenue (discontinue unless misc)	-	-	-	-	-	-	-
	Total Government	-	-	-	-	-	-	-
TOTAL REVENUES		2,234,000	2,994,398	75%	2,876,285	2,762,204	2,764,853	2,397,952
--- 5010-	Salaries - Reg FT-Ben	593,900	618,866	96%	617,159	567,597	537,636	466,451
--- 5015-	Salaries - Reg PT - Ben	922,800	974,286	95%	868,642	817,697	807,082	301,342
--- 5018-	Salaries - Reg PT - PERS-only	-	-	-	-	-	-	7,354
--- 5020-	Salaries - Reg PT - no Ben	-	-	-	-	-	-	363,817
--- 5025-	Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
--- 5030-	Salaries - Instructors - no Ben	218,600	262,099	83%	258,515	261,832	288,775	268,868
--- 5035-	Cafeteria Plan Contribution	135,200	123,898	109%	119,134	112,662	100,848	95,720
--- 5040-	Payroll Taxes	137,600	137,578	100%	128,394	122,867	125,375	106,352
--- 5050-	LTD Insurance	3,300	2,921	113%	2,655	2,552	1,656	1,764
--- 5055-	Pension Plan Contribution	145,700	120,732	121%	94,267	83,600	84,841	55,493
--- 5060-	Unemployment Benefits	-	-	-	-	-	-	-
--- 5065-	Employee Incentive Bonus	-	-	-	-	-	-	-
--- 5070-	Employee Service Awards Expense	-	-	-	-	-	-	-
--- 5057-	Vacation/Sick Leave	-	-	-	-	-	-	-
	Total Payroll Expenses	2,157,100	2,240,381	96%	2,088,766	1,968,807	1,946,213	1,667,161
--- 5610-	COGS - Cost of Goods Sold - non-food	10,200	11,262	91%	14,680	16,850	13,782	13,490
--- 5620-	Cafe Supplies - cost of good sold - food	17,900	16,588	108%	16,588	19,470	19,470	16,752
--- 5210-	Consumables (food used as supplies)	300	250	120%	250	492	492	492
--- 5222-	Client transportation	1,200	13,930	9%	13,930	13,930	16,125	16,125
--- 5225-	Office Supplies	6,500	8,305	78%	8,322	6,586	6,766	5,756
--- 5227-	Gym/Locker room Supplies	47,000	46,240	102%	39,632	30,842	28,164	17,904
--- 5228-	Program Supplies	30,300	38,767	78%	36,187	32,385	32,883	30,375
--- 5229-	Janitorial supplies	18,300	23,315	78%	22,360	22,605	13,294	15,259
--- 5230-	Other Supplies	-	-	-	-	-	-	-
	Total Program Costs	131,700	158,656	83%	151,949	143,160	130,976	116,153

Fitness Centers Roll-up Budget 2020-2021

			% Var				
	Budget	Budget	Bud 20	Budget	Budget	Budget	Budget
	FY20-21	FY19-20	Bud 19	FY18-19	FY17-18	FY16-17	FY15-16
--- 5110-	Employee Retention & Recognition	1,200	905	133%	2,825	2,825	1,485
--- 5111-	Employee Wellness	-	-	-	-	-	-
--- 5115-	ADP Payroll Processing Fees	-	-	-	-	-	-
--- 5120-	Education & Training Seminars	10,800	7,286	148%	12,866	8,953	6,363
--- 5125-	Insurance - Worker's Comp	35,800	34,849	103%	41,016	47,555	64,367
--- 5130-	Recruitment	2,900	3,507	83%	4,474	2,511	2,177
--- 5140-	Tuition Reimbursement	-	-	-	-	-	4,000
--- 5145-	Uniforms	6,200	9,477	65%	9,477	7,877	6,564
--- 5220-	Employee Travel/Parking	-	2,250	0%	1,300	-	-
--- 5240-	CSI Over/Short Deposit	-	-	-	-	-	-
	Total Human Resources Expenses	56,900	58,275	98%	71,958	69,721	84,956
--- 5311-	IT Server Equipment	-	-	-	-	-	-
--- 5312-	IT Workstations	-	-	-	5,200	-	-
--- 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	-	-	-	-	-	-
--- 5330-	IT Software Expense	64,200	73,747	87%	64,593	61,792	58,320
	Total Information Systems Expenses	64,200	73,747	87%	64,593	66,992	61,320
--- 5410-	Advertising	0	-	-	-	-	-
--- 5415-	Community Education Materials	0	-	-	-	-	-
--- 5420-	Community Outreach	500	1,100	45%	1,100	1,100	1,100
--- 5425-	Internet / Intranet / Website	0	-	-	-	-	-
--- 5430-	Dues & Memberships	2,700	3,488	77%	3,488	2,824	2,074
--- 5435-	Educational Materials	200	243	82%	243	243	243
--- 5440-	Mailing Services	0	-	-	-	-	-
--- 5445-	Management of Volunteers	0	-	-	-	-	766
--- 5450-	Meetings	0	1,200	0%	-	-	-
--- 5455-	Postage	600	1,083	55%	1,168	1,171	1,013
--- 5460-	Printing	8,400	11,477	73%	10,180	5,216	6,088
--- 5465-	Promotional Items/Materials	0	-	-	-	-	-
--- 5470-	Subscriptions	200	209	96%	143	143	143
--- 5499-	Business Promotion Allocation	5,000	5,000	100%	5,000	-	-
	Total Community Relations	17,600	23,801	74%	21,323	10,697	11,427
--- 5510-	Building Maintenance & Repair	22,500	23,293	97%	24,941	24,941	22,470
--- 5515-	Equipment/Furniture < \$5,000	30,300	33,203	91%	35,456	33,100	16,600
--- 5520-	Equipment/Lease	-	-	-	21,628	60,900	64,164
--- 5525-	Equipment/General Maintenance & Repair	17,400	15,898	109%	24,745	17,895	21,771
--- 5530-	Landscape Maintenance	8,400	8,367	100%	8,367	8,367	8,367
--- 5540-	Electricity	46,700	50,000	93%	50,000	50,000	50,000
--- 5542-	Gas	300	546	55%	546	840	2,045
--- 5544-	Water	-	-	-	-	-	-
--- 5546-	Waste Removal	2,800	2,844	98%	2,904	2,856	2,748
--- 5550-	Plant Service	1,700	1,650	103%	-	1,500	1,500
--- 5548-	Telephone	-	-	-	1,650	-	-
--- 5565-	Janitorial Services	-	119,700	0%	120,000	120,000	94,800
--- 5598-	Internal BOE allocation	-	-	-	-	-	-
--- 5599-	BOE allocation to tenants	-	-	-	-	-	-
	Total Facilities Expenses	229,900	255,502	90%	290,237	320,399	284,465

Fitness Centers Roll-up Budget 2020-2021

			% Var				
	Budget	Budget	Bud 20	Budget	Budget	Budget	Budget
	FY20-21	FY19-20	Bud 19	FY18-19	FY17-18	FY16-17	FY15-16
--- 5710- Accounting Services	-	-	-	-	-	-	-
--- 5715- Banking Services	64,900	77,904	83%	76,140	75,900	-	-
--- 5720- Election Expense	-	-	-	-	-	-	-
--- 5725- Laundry Services	86,000	90,745	95%	92,017	101,962	86,914	55,680
--- 5730- Legal Services	-	-	-	-	-	-	-
--- 5740- Outside Services	13,400	3,670	365%	18,800	11,754	1,560	480
--- 5744- Outside Service-Research	-	-	-	-	-	-	-
--- 5746- Outside Services - H&F	77,000	104,353	74%	127,826	123,763	100,961	93,573
--- 5747- Outside Services - Property	-	-	-	-	-	-	-
--- 5748- Engineering/Maintenance Services	-	-	-	-	-	-	-
--- 5750- Research Services	-	-	-	-	-	-	-
--- 5755- Service Contracts	60,500	72,689	83%	67,330	72,994	75,648	82,858
--- 5760- Taxes & Licensing	900	1,569	57%	968	968	968	968
Total Professional Services Expenses	302,700	350,930	86%	383,080	387,341	266,051	233,559
--- 5910- Prospect South Bay	-	-	-	-	-	-	-
--- 5920- Interest Expense	-	-	-	-	-	-	-
Debt Service - Principal Pmt.	-	-	-	-	-	-	-
--- 5999- Indirect Admin Services	-	-	-	-	-	-	-
--- 5215- Insurance - General	42,300	37,727	112%	39,263	41,592	41,312	61,267
Total Other Expenses	42,300	37,727	112%	39,263	41,592	41,312	61,267
--- 5930- Grant Expense	-	-	-	-	-	-	-
--- 5935- Health Fund - Youth	-	-	-	-	-	-	-
--- 5935- Health Fund - Adults	-	-	-	-	-	-	-
--- 5935- Health Fund - Seniors	-	-	-	-	-	-	-
--- 5940- Holiday Assistance	-	-	-	-	-	-	-
Total Funds & Grants Expenses	-	-	-	-	-	-	-
TOTAL EXPENSES	3,002,400	3,199,020	94%	3,111,169	3,008,709	2,865,851	2,520,308
Income (Loss) Before Cap Ex	(768,400)	(204,623)	376%	(234,884)	(246,505)	(100,998)	(122,356)
--- 6010- Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
--- 6020- Capital Expenditure - MIS	7,000	37,300	19%	5,000	-	6,000	-
--- 6030- Capital Expenditure - FF&E	15,500	301,600	5%	14,340	13,224	16,029	-
--- 6040- Capital Expenditure - Parking	-	-	-	-	-	-	-
--- 6050- Capital Expenditure - Building	-	15,000	0%	24,464	22,033	20,343	168,000
Capital Expenditure - Carry-Over	-	-	-	-	-	-	-
Total Capital Expenditures	22,500	353,900	6%	43,804	35,257	42,372	168,000
NET INCOME (LOSS)	(790,900)	(558,523)	142%	(278,688)	(281,762)	(143,370)	(290,356)

BCHD FY2020-21 BUDGET



FITNESS CENTERS



SUCCESS AT ADVENTUREPLEX

Named best indoor play facility • Named best land camp
Making fitness and learning fun • More than 30,000 kids annually

Program Description

Fitness Services - AdventurePlex

AdventurePlex is geared to challenge children - physically, mentally and intellectually; with non-stop activities in a structured and safe environment. APlex 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 that is provided by Fresh Brothers Pizza.

Operations Department oversees all the AdventurePlex facility operations, including:

- Customer drop-in play and Membership services.

The Operations Department is headed by the Manager.

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

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

The Events Department is headed by the Manager.

Camps 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 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



2019 – 2022 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.
- A variety of classes and activities for children and families each quarter of the year
- Ongoing special events for children and families that introduce the AdventurePlex facility and programs.
- 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.
- Comprehensive toddler and parent programming in a state-of-the-art imaginative play area for children ages 0-5.

Prior Year Accomplishments:

- Daily Breeze “Reader’s Choice Award” for 2020 named Adventure Plex favorite Kids Camp and favorite Kids Entertainment.



Accomplishments and Objectives by the Numbers:

Performance Measure	Prior Year Actual	*Current Year Estimate	*Next Year Estimate
	<u>FY2018-2019</u>	<u>FY2019-2020</u>	<u>FY2020-2021</u>
Drop in Play	28,517	14,413	16,568
Class Participants	308	136	213
Birthday Parties	305	177	266
Campers	2,469	3,038	2,115

***NOTE: Due to COVID-19, AdventurePlex closed in March 2020 and has not been allowed to open under state and county guidelines. Therefore, the 2019-2020 numbers were drastically affected and the next year estimate is very difficult to forecast. For this report we assumed closure through Q1 of the fiscal year.**

BCHD FY2020-21 BUDGET



FITNESS CENTERS



CENTER FOR HEALTH AND FITNESS

A 12,000 sq. ft. 'State-of-the-Art' medical fitness facility providing yoga, Pilates and massage offerings • Incorporation of physical activities with nutrition and promotion of healthy living and active aging through an integrated continuum of care • Over 3,000 members and guests

- Evidence-based weight management and small group training success.

Program Description

Center for Health and Fitness

Center for Health and Fitness (CHF) is the only certified medical fitness facility in California, one of 45 in the nation, and one of 47 in the world. 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 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 members.

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 members.

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.

Medical Fitness Department

The Medical Fitness Department oversees the implementation of clinical fitness programs to help individuals manage chronic medical conditions, including:

- Pre-habilitation for knee and hip replacement surgeries
- Medical exercise training for diabetes and hypertension
- Medical exercise training for low back pain
- Medical exercise training for women's fitness
- Medical exercise training for arthritis and total joint replacement
- Cardiac exercise program

Performance Measures and Accomplishments
Fitness Services - Center for Health & Fitness

2019– 2022 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 outcome 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:

- Medical Fitness Association certification resulting in physician referrals from Providence, Little Company of Mary for CHF Cardiac Exercise Program membership, medical exercise training and nutrition services.
- Eighth 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.

Accomplishments and Objectives by the Numbers:

Performance Measure	Prior Year Actual	*Current Year Estimate	*Next Year Estimate
	<u>FY2018-2019</u>	<u>FY2019-2020</u>	<u>FY2020-2021</u>
New Membership	1,209	988	909
Personal Training Sessions	14,026	11,387	10,667
Pilates, Yoga and Fee-Based Class Participants	10,016	4,890	6,637

***NOTE: Due to COVID-19, Center for Health & Fitness closed in March 2020 and has not been allowed to open under state and county guidelines. Therefore, the 2019-2020 numbers were drastically affected and the next year estimate is very difficult to forecast. For this report we assumed closure through Q1 of the fiscal year. This does include virtual membership for live classes and virtual personal training and small group training.**

BCHD FY2020-21 BUDGET



SUPPORT & OTHER PROGRAM AND SERVICES

Program Description

Support and Other Programs & Services

Support is comprised of the following component areas:

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

Business Development and Innovations provide planning, direction and oversight for innovative programs, services and partnerships that support the vision, growth and sustainability of the District's Healthy Living Campus Master Plan.

Health Promotions and Communications provides all aspects of 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 health promotion, media relations, graphic design, copywriting, copyediting, marketing communications, promotions, partnerships, advertising, branding, creative content for internal and external web sites, critical communications, audiovisual production of board meeting videos, and publishing of the District's LiveWell mailer. The Department 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 provides support for the general ledger, accounts payables and receivables, 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 (California Society of Municipal Finance Officers) Meritorious Budget Award since FY2007-08 and Operating Budget Excellence award since FY2017-18. The District has applied for the first time and received Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for FY19-20. The FY20-21 budget contemplates maintaining these levels of accounting and financial reporting.

Administration of Real Estate Management is managed by the Executive Director of Real Estate and Administration Department with the support of an outside property manager located at the 514 building and AdventurePlex only. The Department is responsible for maintaining the various properties of the Beach Cities Health District to ensure that building standards are maintained for safety, comfort and operating requirements.

The Executive Director of Real Estate is also responsible for the development of the Healthy Living Campus in coordination with the CEO and CFO.

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 proud to be recognized for 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 36,000 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, and higher rates of life satisfaction while increasing life expectancy. Opportunities provide 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 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 the supervision of Human Resources, Administrative Services strives to assist BCHD departments in all functions of administrative coordination. From daily tasks of data entry, filing, collating, and copying, this Department also assists with many special projects like preparing materials for a community events or lesson delivery in participating elementary schools. Administrative Services 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 needed.

Support & Other Programs Services Budget 2020-2021

			% Var				
	Budget FY20-21	Budget FY19-20	Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 4210-	Revenue - Classes / Group		-	-	-	-	-
--- 4220-	Membership Revenue		-	-	-	-	-
--- 4230-	Individual/Consult/Single-Day		-	-	-	-	-
--- 4239-	Toddler Town Revenues		-	-	-	-	-
--- 4270-	Camp Revenue		-	-	-	-	-
--- 4260-	Food/Beverage Revenue		-	-	-	-	-
--- 4290-	Retail Revenue		-	-	-	-	-
--- 4250-	Childcare Revenue		-	-	-	-	-
--- 4999-	Balances Due on Account		-	-	-	-	-
--- 4280-	Facility Rental		-	-	-	-	-
	Total User - Fees	-	-	-	-	-	-
--- 4020-	Property Tax Revenue	4,179,500	3,930,505	106%	3,760,620	3,378,704	3,231,756
--- 4110-	Lease Revenue			-			
--- 4140-	Interest Revenue	1,165,400	965,861	121%	1,000,840	975,812	975,681
--- 4150-	Limited Partnership Revenue	2,081,600	2,162,000	96%	2,161,680	1,861,600	2,161,600
--- 4310-	Donations	5,000	5,000	100%	5,000	-	-
--- 4320-	Other Revenue			-	-	-	-
	BOE allocation to tenants			-	-	-	-
--- 4120-	Revenue - POC			-	-	-	-
--- 4130-	Revenue - Prospect South Bay			-	-	-	-
--- 4390-	Revenue (discontinue unless misc)			4,700	-	-	-
	Total Government	7,431,500	7,063,366	105%	6,932,840	6,216,116	6,369,037
							6,345,214
TOTAL REVENUES	7,431,500	7,063,366	105%	6,932,840	6,216,116	6,369,037	6,345,214
--- 5010-	Salaries - Reg FT-Ben	1,591,200	1,645,367	97%	1,673,901	1,496,234	1,432,234
--- 5015-	Salaries - Reg PT - Ben	142,800	139,644	102%	86,376	90,159	-
--- 5018-	Salaries - Reg PT - PERS-only	4,900	4,910	100%	-	-	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	-	-
--- 5035-	Cafeteria Plan Contribution	275,800	229,726	120%	186,993	174,962	152,163
--- 5040-	Payroll Taxes	130,200	121,724	107%	116,603	112,344	98,739
--- 5050-	LTD Insurance Premiums	5,500	4,825	114%	4,718	3,968	3,288
--- 5055-	Pension Benefits	230,100	203,740	113%	189,687	189,978	196,445
--- 5060-	Unemployment Benefits	22,000	22,000	100%	13,000	20,000	29,000
--- 5065-	Employee Incentive Bonus	-	-	-	-	-	-
--- 5070-	Employee Service Awards Expense	6,000	7,160	84%	2,592	2,700	2,440
--- 5057-	Vacation/Sick Leave			-	-	-	-
	Total Payroll Expenses	2,408,500	2,379,095	101%	2,278,742	2,095,085	1,964,437
							1,724,478
--- 5610-	COGS - Cost of Goods Sold - non-food	-	-	-	-	-	-
--- 5620-	Cafe Supplies - cost of good sold - food	-	-	-	-	-	-
--- 5210-	Consumables (food used as supplies)	2,800	5,400	52%	9,150	12,244	9,516
--- 5222-	Client transportation	-	-	-	-	-	-
--- 5225-	Office Supplies	11,600	12,096	96%	11,102	11,206	7,384
--- 5227-	Gym/Locker room Supplies	-	-	-	-	-	-
--- 5228-	Program Supplies	6,100	8,710	70%	13,795	5,900	996
--- 5229-	Janitorial supplies	3,000	2,640	114%	2,400	2,400	2,400
--- 5230-	Other Supplies	1,700	3,790	45%	4,340	3,240	960
	Total Program Costs	25,200	32,636	77%	40,787	34,990	21,256
							35,160

Support & Other Programs Services Budget 2020-2021

		Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 5110-	Employee Retention & Recognition	5,100	5,220	98%	5,860	7,111	3,300	360
--- 5111-	Employee Wellness	21,400	17,800	120%	43,227	50,664	35,612	12,000
--- 5115-	ADP Payroll Processing Fees	37,200	38,400	97%	46,536	60,132	58,440	70,000
--- 5120-	Education & Training Seminars	14,600	19,770	74%	19,271	27,245	12,064	11,320
--- 5125-	Insurance - Worker's Comp	7,500	3,243	231%	3,903	4,524	5,968	11,177
--- 5130-	Recruitment	11,900	19,542	61%	17,625	26,334	48,540	7,440
--- 5140-	Tuition Reimbursement	5,000	13,458	37%	11,160	13,836	14,472	-
--- 5145-	Uniforms	5,500	7,170	77%	4,170	3,600	2,000	2,000
--- 5220-	Employee Travel/Parking	16,600	24,700	67%	27,102	26,738	23,732	15,150
--- 5240-	CSI Over/Short Deposit	-	-	-	-	-	-	-
	Total Human Resources Expenses	124,800	149,303	84%	178,854	220,184	204,128	129,447
--- 5311-	IT Server Equipment	9,000	5,000	180%	2,500	7,000	4,500	2,000
--- 5312-	IT Workstations	-	-	-	-	-	10,000	10,000
--- 5313-	IT/ Hardware/Electronics	7,000	-	-	-	2,000	500	-
--- 5314-	Phone Equipment	9,000	9,000	100%	9,000	6,000	6,600	6,600
--- 5315-	IT Repair & Maint Parts	-	1,500	0%	1,740	1,240	1,440	1,188
--- 5316-	IT Website / Internet Equipment	1,800	-	-	-	2,353	-	-
--- 5317-	IT Monitors & Printers	-	-	-	-	1,000	500	1,000
--- 5320-	IT Network Expense	-	-	-	2,200	2,200	-	2,200
--- 5330-	IT Software Expense	119,500	97,248	123%	95,700	64,133	54,784	32,280
	Total Information Systems Expenses	146,300	112,748	130%	111,140	85,926	78,324	55,268
--- 5410-	Advertising	124,500	118,000	106%	117,389	141,670	139,200	161,168
--- 5415-	Community Education Materials	-	-	-	-	-	-	-
--- 5420-	Community Outreach	26,800	32,408	83%	33,850	20,238	46,470	42,550
--- 5425-	Internet / Intranet / Website	27,000	14,000	193%	10,000	15,000	11,860	10,000
--- 5430-	Dues & Memberships	25,400	27,795	91%	25,920	24,905	18,959	19,516
--- 5435-	Educational Materials	500	500	100%	500	500	300	300
--- 5440-	Mailing Services	7,400	10,680	69%	10,680	9,050	11,675	11,362
--- 5445-	Management of Volunteers	25,000	24,900	100%	21,605	17,940	11,824	4,820
--- 5450-	Meetings	12,300	27,700	44%	26,410	28,550	18,130	19,220
--- 5455-	Postage	37,800	52,800	72%	63,040	65,743	57,785	60,359
--- 5460-	Printing	120,500	131,240	92%	151,240	135,125	127,371	119,080
--- 5465-	Promotional Items/Materials	28,500	42,000	68%	50,850	54,380	42,500	36,950
--- 5470-	Subscriptions	1,100	1,000	110%	-	-	576	240
--- 5499-	Business Promotion Allocation	-	-	-	-	-	-	-
	Total Community Relations	436,800	483,023	90%	511,484	513,101	486,650	485,565
--- 5510-	Building Maintenance & Repair	-	-	-	-	-	-	-
--- 5515-	Equipment/Furniture < \$5,000	3,600	3,400	106%	3,400	4,692	1,500	1,000
--- 5520-	Equipment/ Lease	2,600	3,500	74%	3,360	3,900	29,472	29,268
--- 5525-	Equipment/General Maintenance & Repair	5,000	6,800	74%	6,800	6,000	1,500	3,500
--- 5530-	Landscape Maintenance	-	-	-	-	-	-	-
--- 5540-	Electricity	-	-	-	-	-	-	-
--- 5542-	Gas	-	-	-	-	-	-	-
--- 5544-	Water	-	-	-	-	-	-	-
--- 5546-	Waste Removal	-	-	-	-	-	-	-
--- 5550-	Plant Service	1,600	1,620	99%	1,620	1,500	1,500	1,400
--- 5548-	Telephone	71,000	63,150	112%	64,800	56,940	53,484	49,250
--- 5565-	Janitorial Services	-	-	-	-	-	-	-

Support & Other Programs Services BUDGET 2020-2021

			% Var				
	Budget	Budget	Bud 20	Budget	Budget	Budget	Budget
	FY20-21	FY19-20	Bud 19	FY18-19	FY17-18	FY16-17	FY15-16
--- 5599-	BOE allocation to tenants	-	-	-	-	-	-
	Total Facilities Expense	83,800	78,470	107%	79,980	73,032	87,456
--- 5710-	Accounting Services	27,000	30,000	90%	39,100	36,500	21,048
--- 5715-	Banking Services	20,800	20,800	100%	20,800	25,300	90,000
--- 5720-	Election Expense	200,000	-	-	140,000	-	145,000
--- 5725-	Laundry Services	-	-	-	-	-	-
--- 5730-	Legal Services	92,500	94,500	98%	84,500	79,996	76,500
--- 5740-	Outside Services	390,800	394,530	99%	258,775	230,930	230,720
--- 5744-	Outside Service-Research	-	-	-	-	25,596	-
--- 5746-	Outside Services - H&F	-	-	-	-	-	-
--- 5747-	Outside Services - Property	-	-	-	-	-	-
--- 5748-	Engineering/Maintenance Services	-	-	-	-	-	-
--- 5750-	Research Services	-	-	-	-	-	-
--- 5755-	Service Contracts	27,600	27,600	100%	24,000	35,496	36,000
--- 5760-	Taxes & Licensing	6,000	5,550	108%	4,810	4,800	3,898
	Total Professional Services Expenses	764,700	572,980	133%	571,985	413,022	627,714
--- 5910-	Prospect South Bay	-	-	-	-	-	-
--- 5920-	Interest Expense	197,000	236,768	83%	273,538	307,507	338,895
--- 5998-	PENSION 115 TRUST EXPENSE	15,600	-	-	-	-	-
--- 5999-	Indirect Admin Services	-	-	-	-	-	-
--- 5215-	Insurance - General	70,800	64,003	111%	65,381	65,767	82,865
	Total Other Expenses	283,400	300,771	94%	338,919	373,274	421,760
--- 5930-	Grant Expense	45,000	45,000	100%	45,000	45,000	45,000
--- 5935-	Health Fund - Youth	-	-	-	-	-	-
--- 5935-	Health Fund - Adults	-	-	-	-	-	-
--- 5935-	Health Fund - Seniors	-	-	-	-	-	-
--- 5940-	Holiday Assistance	5,000	7,000	71%	7,000	-	-
	Total Funds & Grants Expenses	50,000	52,000	96%	52,000	45,000	45,000
	TOTAL EXPENSES	4,323,500	4,161,027	104%	4,163,890	3,853,614	3,936,725
	Income (Loss) Before Cap Ex	3,108,000	2,902,339	107%	2,768,949	2,362,502	2,432,312
--- 6010-	Capital Expenditure - Fitness Equip	-	-	-	-	-	-
--- 6020-	Capital Expenditure - MIS	32,100	42,000	76%	100,000	42,000	30,000
--- 6030-	Capital Expenditure - FF&E	106,000	-	-	-	-	-
--- 6040-	Capital Expenditure - Parking	-	-	-	-	-	-
--- 6050-	Capital Expenditure - Building	-	-	-	-	-	-
	Capital Expenditure - Carry-Over	29,400	-	-	-	-	-
	Total Capital Expenditures	167,500	42,000	399%	100,000	42,000	30,000
	NET INCOME (LOSS)	2,940,500	2,860,339	103%	2,668,949	2,320,502	2,402,312

*Interest Expense moved to Property Operations for direct expense calculation.

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 mission and how our programs and services provided are benefiting residents.
- Make accessing information and resources on www.bchd.org easy and intuitive.
- Represent BCHD at community events and build/maintain relationships.
- Provide health promotion and communication support for the Health District's programs and service.
- Provide marketing and promotional support that help AdventurePlex and the Center for Health & Fitness achieve budget goals.

Prior Year Accomplishments:

- Contributed to the District Operations Center response to COVID-19 with testing support, weekly e-newsletter updates, daily social media posts and website updates to inform the community about Health Officer Orders, guidance and the state of COVID-19. BCHD.org saw a 27% increase in sessions from the previous fiscal year, while Adventureplex.org and beachcitiesgym.org saw decreases due to COVID-19 and temporary closures.
- Continued the community outreach process for the Health Living Campus, including convening the Community Working Group, supporting the EIR scoping meetings and providing community updates.
- Created and distribute the FY19-20 Annual Report and a COVID-19 mailer to 67,000 homes in the beach cities. The Report focused on the need for Beach Cities Health District's programs and services, as well as the impact made in the community.
- Provided programing 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. A partnership between local fitness studios, the Free Fitness Weekends provided residents with opportunities to try new classes at no cost.

Accomplishments and Objectives by the Numbers:

Performance Measure	Prior Year Actual	Current Year Actual	Next Year Estimate
	FY18-2019	FY19-2020	FY20-2021
Increase Web traffic by five percent (sessions)			
1. BCHD.org	1. 95,688	1. 121,469	1. 100,472
2. AdventurePlex.org	2. 119,922	2. 76,595	2. 36,000*
3. BeachCitiesGym.org	3. 31,115	3. 28,452	3. 29,875
4. BCHDcampus.org	4. 2,135	4. 5,680	4. 5,964
Increase BCHD Facebook fans	5,938	5,000	6,118
Generate online and print media clips	156 clips	240 clips	163 clips
Produce Beach Cities Annual Report and LiveWell mailer	Complete	Complete	On target

*As of July 1, 2020 – AdventurePlex remains temporarily closed with no paid programming

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 engagement 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 develop 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 the daily needs of the facility, machines, and handling questions or needs of the general public.
- Promotes and supports the District's Employee Wellness Program in order to enhance the District's overall benefits package and workplace culture.

Prior Year Accomplishments:

- Launched Compensation Task Force that provided recommendations around a compensation philosophy and review of the District's performance management system.
- Launched Employee Engagement Task Force that conducted a comprehensive employee engagement survey and provided recommendations throughout the District and in departments to enhance and sustain employee engagement
- Completed anti-harassment training for all staff
- Delivered Crucial Conversations/Accountability Training and Getting Things Done Training to all new professional staff.
- Launched 3rd round of BCHD's Mentor Program that matches employees with members of the Leadership Team for a six-month mentorship experience.
- Received recognition as Best Places to Work from American Psychological Association, Los Angeles Business Journal, Modern Healthcare, Outside Magazine and American Heart Association.
- Updated Injury & Illness Prevention Program (IIPP) plan and all other safety-related policies for the District and reviewed by Safety Committee
- Finalized BCHD's Emergency Operations Plan approved by the Board of Directors and ensured all staff were in compliance with Disaster Service Worker trainings;

implemented the EOP for COVID-19 and set up organizational structure for the District Operations Center

- Coordinated evacuation drill for all sites during the Great Shakeout on October 17th
- Launched the Volunteer 100 campaign to honor volunteers that have completed more than 100 hours of service this year, which according research, individuals can derive the most health benefits from volunteer activity
- Hosted 22nd annual Holiday Gift Bag Project with 290 volunteers participating, including 24 community groups and 16 families; We also had 114 donors contributing \$12,216
- Launched 4th annual Beach Cities Volunteer Day with 150 volunteers including 25 organizations participating in a garden cleanup for ten LiveWell Kids gardens. All harvested produce was then donated to local soup kitchens and homeless shelters in the beach cities.
- Coordinated an Internship Program that provided 24 interns from 10 different schools, donating 4,295 hours of service to department projects and programs.
- Oversaw 996 volunteers contributing 28,197 hours of service (\$888,487 monetary value).
- Created structure for COVID-related volunteer opportunities to include assistance with meal deliveries and running errands, COVID test site administration, and callbacks for positive COVID tests.
- Implemented several procedures and protocols for staff to continue to work safely in a COVID-centric environment, including telecommuting, office cleaning procedures, and safety protocols for all COVID activities (e.g., test site, running errands).

Accomplishments and Objectives by the Numbers:

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Estimate
	FY2018-19	FY2019-20	FY2020-21
Oversee recruitment and hiring of new employees	<ul style="list-style-type: none"> • Hired 51 employees (4 full time, 47 part time) 	<ul style="list-style-type: none"> • Hired 28 employees (5 full time, 23 part time) <p>Note: hired no seasonal/ health and fitness employees after March 2020 due to fitness facilities closures during COVID</p>	Dependent on need; may be lower due to COVID
Oversee volunteer engagement for program delivery and capacity building as well as provide meaningful opportunities for individuals to receive	<ul style="list-style-type: none"> • 1,125 Volunteers • 36,000 Hours of service 	<ul style="list-style-type: none"> • 996 Volunteers • 28,197 Hours of service <p>Note: hired no volunteers after March 2020 during COVID</p>	Dependent on need; may be lower due to COVID

health benefits by volunteering.			
Develop targeted strategy for families and community partnerships for the purpose of volunteer engagement.	<ul style="list-style-type: none"> 44 Organizations and 58 families volunteered or completed service projects 	<ul style="list-style-type: none"> 56 Organizations and 28 families volunteered or completed service projects 	<ul style="list-style-type: none"> Dependent on need; may be lower due to COVID
Explore additional benefits that could potentially be offered to employees to enrich our benefits package or workplace culture (e.g., sabbaticals, outdoor workspaces, paid maternity leave)	<ul style="list-style-type: none"> Created and launched emergency preparedness challenge for employees to be prepared at home and at work for emergencies 	<ul style="list-style-type: none"> Create an Employee Engagement Task Force and Compensation Task Force to enhance culture and philosophies around culture & compensation 	<ul style="list-style-type: none"> Create a Diversity, Equity & inclusion Task Force to challenge systemic racism and create inclusivity throughout all areas of BCHD
Enhance workplace safety practices	<ul style="list-style-type: none"> Created safety binder for all locations Developed Safety Scavenger Hunt for all new employees for completion during onboarding Great Shakeout Earthquake Evacuation Drill participation by all three BCHD locations 	<ul style="list-style-type: none"> Rolled out Anti-Harassment Training to all employees Complete Disaster Service Worker trainings Create safety procedures for all COVID-related activities 	<ul style="list-style-type: none"> Create office/facility re-opening guidelines and protocols due to COVID
Participate in Best Places to Work in Healthcare by Modern Healthcare	<ul style="list-style-type: none"> Award received for 7th time (5th overall in 'provider' category; 3rd in Best Place for Millennials; 3rd in Most Family-Friendly Company 	<ul style="list-style-type: none"> Award received for 8th time (44th overall in 'provider' category; 1st in Most Family-Friendly Company; 4th in Healthiest company 	Award anticipated

		<ul style="list-style-type: none"> • 44th; 1st in Family Friendliest; 4th in Healthiest 	
Participate in Best Places to Work in Los Angeles by LA Business Journal	<ul style="list-style-type: none"> • Award received for 4th time (33rd in medium-sized workplaces) 	<ul style="list-style-type: none"> • Award received for 5th time (34th in medium-sized workplaces) 	Did not apply due to COVID priorities
Participate in Best Places to Work by Outside Magazine	<ul style="list-style-type: none"> • Award received for 7th time (40th overall) 	<ul style="list-style-type: none"> • Award received for 8th time (Honorable mention) 	Award anticipated
Participate in Fit Friendly Worksite from American Heart Association	<ul style="list-style-type: none"> • Award received for 6th time 	<ul style="list-style-type: none"> • Award received for 7th time 	Did not apply due to COVID priorities

Service Performance Measures and Accomplishments

Support - Finance Department

Accounting, Financial Reporting, Treasury, Budget & Audit

Program Goals:

- Provide program managers, department heads, CEO and Board of Directors monthly budget-to-actual variance reports
- Prepare recommend approval of annual budget and annual audited financial statements
- Process payroll and employee benefits bi-weekly.
- CalPERS (Pension and OPEB) administration
- Cash flow and Investment Portfolio Management
- Contract and Risk Management
- Manage public records requests
- Build automations and efficiencies
- Maintain Compliance
- Capital expenditure management

Prior Year Performance Accomplishments:

- Produced FY2019-20 annual budget and submitted it to California Society of Municipal Finance Officers and received the 2nd consecutive award Excellence Award, after receiving Operating Budget Meritorious Award for the 11th consecutive year.
- Submitted FY2019-20 Budget to Government Finance Officers Association (GFOA) for the first time and received the Distinguished Budget Presentation Award.
- Implemented Project Tracking System as part of Great Plains Accounting Software to account for Capital Expenditures by Project type.
- Implemented paperless vouchers with electronic signatures for P-Cards.
- Produced FY2018-19 Comprehensive Annual Financial Report (CAFR) and submitted to Government Finance Officers Association for an award.

Accomplishments and Objectives by the Numbers:

Performance Measure	Prior Year Actual	Current Year Goals	Next Year Goals
	FY2018-19	FY2019-20	FY2020-21
Produce CAFR, submit for peer review, receive recognition for meritorious financial reporting	CAFR was submitted	Award submittal	Award submittal
Produce budget, submit for peer review, receive recognition for Operating Budget Excellence Award	Received the 1 st Excellence award after receiving annual award for Meritorious budgeting for 11 consecutive years	Received the 2 nd Excellence award after receiving annual award for meritorious budgeting for 11 consecutive years	Award submittal

Submit Budget to GFOA for peer review, receive recognition for Operating Budget Award	Award was not submitted	Applied and received the Distinguished Budget Presentation Award for the 1 st time.	Award submittal
Complete independent audit with unqualified opinion	<ul style="list-style-type: none"> Audit completed, unqualified opinion 	<ul style="list-style-type: none"> Unqualified audit opinion anticipated 	<ul style="list-style-type: none"> Unqualified audit opinion anticipated
Automation to enhance Finance Department effectiveness and efficiencies	<ul style="list-style-type: none"> Began implementing Project Tracking System. Automated all ADP reports & payroll journal entries from ADP. Review workflow for payroll processing. 	<ul style="list-style-type: none"> Implemented Project Tracking System. Implemented paperless vouchers with electronic signatures for P-Cards. Created an efficient workflow for payroll processing. 	<ul style="list-style-type: none"> Implement Contract Management Software. Create a Priority Based Budget process Automate Budget reporting process. Review and Implement Fixed Assets SW
Compliance	<ul style="list-style-type: none"> Finance Policy Updates 	<ul style="list-style-type: none"> Review HIPAA 	<ul style="list-style-type: none"> Implement HIPAA

Performance Measures and Accomplishments

Business Development and Innovations

Business Development and Innovations is a new Department intended to provide planning, direction and oversight for innovative programs, services and partnerships that support the vision, growth and sustainability of the District's Healthy Living Campus Master Plan.

2019 – 2022 Health Priorities Served:

- Nutrition and Exercise
- Social-Emotional Health
- Substance Abuse
- Cognitive Health

Program Goals:

- Inform BCHD's strategic direction about current and future programs, services, partnerships and innovations that optimize revenue generation and value-creation, to support and sustain BCHD's Healthy Living Campus' (HLC) short-term and long-term strategic goals.

FY 2020 - 2021 Objectives

- Comprehensive review and assessment of BCHD's "present state" to include (at minimum) programs, services, operations, organizational structure, performance metrics, finances, facilities and technology, community needs assessment, and partnerships.
- Categorize existing programs and services to identify which have opportunity for revenue optimization (user fees, insurance reimbursement) or revenue augmentation (e.g. grant funding).
- Comprehensive market analysis of the local and surrounding Beach Cities communities to provide a data-driven, market assessment of current and emerging trends where BCHD has an opportunity to provide, or create partnerships to provide, innovative preventative health programs and services.
- Assess BCHD's current programs and services relative to market study and identify where BCHD programs and services add value on the overall continuum of health care (preventative vs. sick care) with respect to revenue generation or service value. Identify future opportunities based upon emerging technologies and evolution of preventative health over the next 25 years.
- Gap analysis to identify department structure, resources, and skills needed to meet identified opportunities and innovations. Analysis needs to address BCHD program and service delivery within the context of the three pillars which, serve as BCHD's guiding principles for a Healthy Living Campus (Health, Livability, and Community).
- Provide model and roadmap for how BCHD can position itself to meet current and future opportunities (timeline, estimated costs, skills, organizational structure, etc.)

BCHD FY2020-21 BUDGET



PROPERTY SERVICES & OPERATIONS

Support – Property and Support Services- Performance Measures

Support 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
- Capital budget and capital project management

Prior Year Accomplishments:

Continued progress on the future Healthy Living Campus as follows:

- Board approval of contract with Paul Murdoch Architects for Healthy Living Campus bridging documents, EIR support and bike path design (Jul 2019)
- Board approval of contract with Converse Consultants for the Phase II Environmental Site Assessment (Sep 2019)
- Board approval of contract with Nabih Youssef & Associates for structural review of the 510 and 512 buildings (Nov 2019)
- Board approval of the refined Draft Master Plan for EIR analysis (June 2020).

Accomplishments and Objectives by the Numbers:

Budget Year Project Plans:

- 514 Building – Complete the energy management system upgrades
- Complete an agreement with the City of Redondo Beach police for access to the 514 building roof for drone operations.
- Artesia Building – Completion of the interior construction improvements at the SBFHC building.
- Artesia Building – Completion of the exterior construction improvements at the SBFHC building.
- Submittal of the bike path construction documents for review by the Cities of Torrance and Redondo Beach
- Continued progress on the future Healthy Living Campus.
 - Selection of a partner for the PACE program.
 - Release of the draft EIR
 - Selection of a partner for the assisted living and memory care portion of the Healthy Living Campus

Performance Measure	Prior Year Actual	Current Year Estimate	Next Year Goals
	FY2018-19	FY2019-20	FY2020-21
Sq. Ft. Managed	246,000	246,000	246,000
Lease Revenue	\$4,992,027	\$4,825,729	\$4,758,536
Capital Expenditures	\$1,820,365	\$2,528,079	\$2,958,500 \$1,973,090 C/O

Property Roll-up Budget 2020-2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 4210- Revenue - Classes / Group	-	-	-	-	-	-	-
--- 4220- Membership Revenue	-	-	-	-	-	-	-
--- 4230- Individual/Consult/Single-Day	-	-	-	-	-	-	-
--- 4239- Toddler Town Revenues	-	-	-	-	-	-	-
--- 4270- Camp Revenue	-	-	-	-	-	-	-
--- 4260- Food/Beverage Revenue	-	-	-	-	-	-	-
--- 4290- Retail Revenue	-	-	-	-	-	-	-
--- 4250- Childcare Revenue	-	-	-	-	-	-	-
--- 4999- Balances Due on Account	-	-	-	-	-	-	-
--- 4280- Facility Rental	-	-	-	-	-	-	-
Total User - Fees	-	-	-	-	-	-	-
--- 4020- Property Tax Revenue	-	-	-	-	-	-	-
--- 4110- Lease Revenue	3,768,100	3,822,207	99%	3,712,742	3,620,507	2,967,156	2,949,918
--- 4140- Interest Revenue	-	-	-	-	-	-	-
--- 4150- Limited Partnership Revenue	-	-	-	-	-	-	-
--- 4310- Donations	-	-	-	-	-	-	-
--- 4320- Other Revenue	-	-	-	-	-	-	-
BOE allocation to tenants	990,400	990,432	100%	750,429	711,385	-	-
--- 4120- Revenue - POC	-	-	-	-	-	-	-
--- 4130- Revenue - Prospect South Bay	-	-	-	-	-	-	-
--- 4390- Revenue (discontinue unless misc)	-	-	-	-	-	-	-
Total Government	4,758,500	4,812,639	99%	4,463,171	4,331,892	2,967,156	2,949,918
TOTAL REVENUES	4,758,500	4,812,639	99%	4,463,171	4,331,892	2,967,156	2,949,918
--- 5010- Salaries - Reg FT-Ben	84,900	83,984	101%	81,110	66,970	93,987	254,220
--- 5015- Salaries - Reg PT - Ben	-	-	-	-	-	-	-
--- 5018- Salaries - Reg PT - PERS-only	-	-	-	-	-	-	-
--- 5020- Salaries - Reg PT - no Ben	-	-	-	-	-	-	-
--- 5025- Salaries - Temporary PT - No Ben	-	-	-	-	-	-	-
--- 5030- Salaries - Instructors - no Ben	-	-	-	-	-	-	-
--- 5035- Cafeteria Plan Contribution	8,200	7,816	105%	6,171	5,267	9,805	15,882
--- 5040- Payroll Taxes	5,800	5,750	101%	5,193	4,575	7,068	19,448
--- 5050- LTD Insurance Premiums	200	178	112%	158	127	216	541
--- 5055- Pension Benefits	8,000	7,874	103%	7,657	6,288	9,072	18,202
--- 5060- Unemployment Benefits	-	-	-	-	-	-	-
--- 5065- Employee Incentive Bonus	-	-	-	-	-	-	-
--- 5070- Employee Service Awards Expense	-	-	-	-	-	-	-
--- 5057- Vacation/Sick Leave	-	-	-	-	-	-	-
Total Payroll Expenses	107,100	105,602	101%	100,289	83,227	120,148	308,293
--- 5610- COGS - Cost of Goods Sold - non-food	-	-	-	-	-	-	-
--- 5620- Cafe Supplies - cost of good sold - food	-	-	-	-	-	-	-
--- 5210- Consumables (food used as supplies)	-	-	-	-	-	-	-
--- 5222- Client transportation	-	-	-	-	-	-	-
--- 5225- Office Supplies	-	-	-	-	-	-	-
--- 5227- Gym/Locker room Supplies	-	-	-	-	-	-	-
--- 5228- Program Supplies	-	-	-	-	-	-	-
--- 5229- Janitorial supplies	6,000	10,000	60%	12,000	28,800	18,000	11,040
--- 5230- Other Supplies	-	-	-	-	-	-	-
Total Program Costs	6,000	10,000	60%	12,000	28,800	18,000	11,040

Property Roll-up Budget 2020-2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 5110- Employee Retention & Recognition				-	-	-	-
--- 5111- Employee Wellness				-	-	-	-
--- 5115- ADP Payroll Processing Fees				-	-	-	-
--- 5120- Education & Training Seminars				-	-	-	-
--- 5125- Insurance - Worker's Comp	500	184	272%	210	244	324	-
--- 5130- Recruitment				-	-	-	-
--- 5140- Tuition Reimbursement				-	-	-	-
--- 5145- Uniforms				-	-	-	-
--- 5220- Employee Travel/Parking				-	-	-	-
--- 5240- CSI Over/Short Deposit				-	-	-	-
Total Human Resources Expenses	500	184	272%	210	244	324	-
--- 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				-	-	-	-
--- 5320- IT Network Expense				-	-	-	-
--- 5330- IT Software Expense				-	-	-	-
Total Information Systems 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				-	-	-	-
--- 5455- Postage				-	-	-	-
--- 5460- Printing				-	-	-	-
--- 5465- Promotional Items/Materials				-	-	-	-
--- 5470- Subscriptions				-	-	-	-
--- 5499- Business Promotion Allocation				-	-	-	-
Total Community Relations	-	-		-	-	-	-
--- 5510- Building Maintenance & Repair	157,400	186,980	94%	154,315	140,880	269,995	353,161
--- 5515- Equipment/Furniture < \$5,000	18,000	19,000	95%	21,000	24,000	29,525	-
--- 5520- Equipment/ Lease	78,100	78,108	100%	88,452	85,956	83,448	83,448
--- 5525- Equipment/General Maintenance & Repair	110,800	110,842	100%	110,718	96,989	119,599	-
--- 5530- Landscape Maintenance	73,700	74,616	99%	74,548	71,924	73,900	79,420
--- 5540- Electricity	320,700	320,650	100%	320,650	379,260	422,260	445,600
--- 5542- Gas	126,000	126,000	100%	126,000	144,000	144,000	126,600
--- 5544- Water	123,700	123,700	100%	123,700	104,400	104,400	85,684
--- 5546- Waste Removal	12,900	12,911	100%	12,088	12,088	12,089	11,044

Property Roll-up Budget 2020-2021

	Budget FY20-21	Budget FY19-20	% Var Bud 20 Bud 19	Budget FY18-19	Budget FY17-18	Budget FY16-17	Budget FY15-16
--- 5550- Plant Service	3,200	3,240	99%	3,289	3,600	3,600	3,600
--- 5548- Telephone	-	-	-	-	-	-	-
--- 5585- Janitorial Services	161,300	145,680	111%	112,080	113,280	57,600	70,080
--- 5598- Internal BOE allocation	-	-	-	-	-	-	-
--- 5599- BOE allocation to tenants	-	-	-	-	-	(723,617)	(723,617)
Total Facilities Expenses	1,185,800	1,181,727	100%	1,146,838	1,176,377	596,799	535,020
--- 5710- Accounting Services	-	-	-	-	-	-	3,000
--- 5715- Banking Services	-	-	-	-	-	-	-
--- 5720- Election Expense	-	-	-	-	-	-	-
--- 5725- Laundry Services	-	-	-	-	-	-	-
--- 5730- Legal Services	-	-	-	-	-	-	-
--- 5740- Outside Services	2,500	2,500	100%	2,500	-	5,100	2,500
--- 5744- Outside Service-Research	-	-	-	-	-	-	-
--- 5748- Outside Services - H&F	-	-	-	-	-	-	-
--- 5747- Outside Services - Property	84,000	84,000	100%	84,000	74,000	60,000	60,000
--- 5748- Engineering/Maintenance Services	311,000	314,597	99%	290,826	276,790	273,479	145,633
--- 5750- Research Services	-	-	-	-	-	-	-
--- 5755- Service Contracts	22,600	25,314	89%	28,192	5,680	64,300	-
--- 5760- Taxes & Licensing	10,200	5,882	173%	5,882	3,652	3,652	6,087
Total Professional Services Expenses	430,300	432,293	100%	411,400	360,122	406,531	217,220
--- 5910- Prospect South Bay	62,000	72,000	86%	72,000	60,000	63,600	55,000
--- 5920- Interest Expense	*196,972	-	-	-	-	-	-
--- 5988- Debt Service - Principal Pmt.	523,000	483,232	108%	446,463	412,493	-	-
--- 5999- Indirect Admin Services	-	-	-	-	-	-	-
--- 5215- Insurance - General	174,200	125,306	139%	110,477	109,626	110,985	126,615
Total Other Expenses	759,200	680,537	112%	628,940	582,119	174,585	181,615
--- 5930- Grant Expense	-	-	-	-	-	-	-
--- 5935- Health Fund - Youth	-	-	-	-	-	-	-
--- 5935- Health Fund - Adults	-	-	-	-	-	-	-
--- 5935- Health Fund - Seniors	-	-	-	-	-	-	-
--- 5940- Holiday Assistance	-	-	-	-	-	-	-
Total Funds & Grants Expenses	-	-	-	-	-	-	-
TOTAL EXPENSES	2,488,900	2,410,343	103%	2,299,678	2,230,889	1,316,387	1,253,188
Income (Loss) Before Cap Ex	2,269,600	2,402,296	94%	2,163,494	2,101,003	1,650,769	1,696,730
--- 6010- Capital Expenditure - Fitness Equip	-	-	-	-	-	-	-
--- 6020- Capital Expenditure - MIS	-	-	-	-	-	-	-
--- 6030- Capital Expenditure - FF&E	30,000	-	-	-	-	5,000	-
--- 6040- Capital Expenditure - Parking	-	-	-	-	-	-	83,000
--- 6050- Capital Expenditure - Building	450,000	600,000	140%	429,000	3,222,781	2,795,149	665,000
Capital Expenditure - Carry-Over	50,000	-	-	-	-	-	-
Total Capital Expenditures	530,000	600,000	140%	429,000	3,222,781	2,800,149	748,000
Healthy Living Campus	1,149,000	1,300,000	-	-	-	-	-
Total Healthy Living Campus	1,149,000	1,300,000	-	-	-	5,595,298	1,496,000
NET INCOME (LOSS)	590,600	502,296	29%	1,734,494	(1,121,778)	(1,149,380)	948,730

*Interest Expense Added for Direct Expenses Calculation

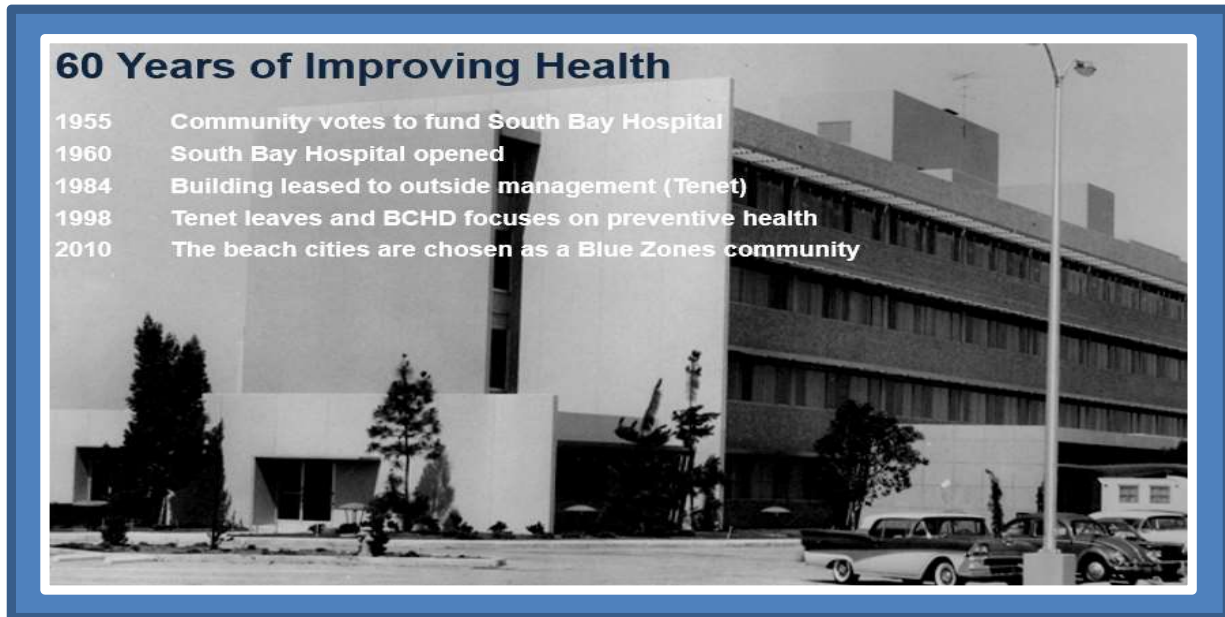
BCHD FY2020-21 BUDGET



Long-Term Financial Outlook and Risk Assessment

The District Long-Term Financial Outlook

The District was created in 1955 by the residents of Hermosa, Manhattan and Redondo Beach. It opened its hospital 1956 and transitioned into preventative health in the late 1990s.

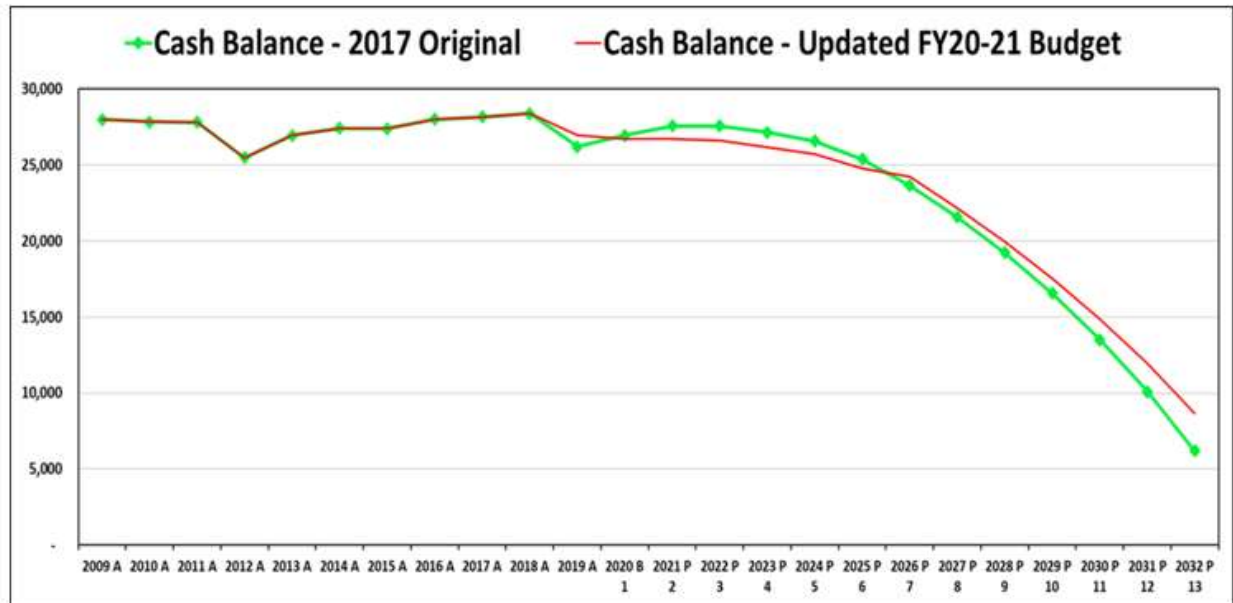


In 2016, the Beach Cities and the District earned its Blue Zones certification and have since established itself as a leader in the preventive health realm.

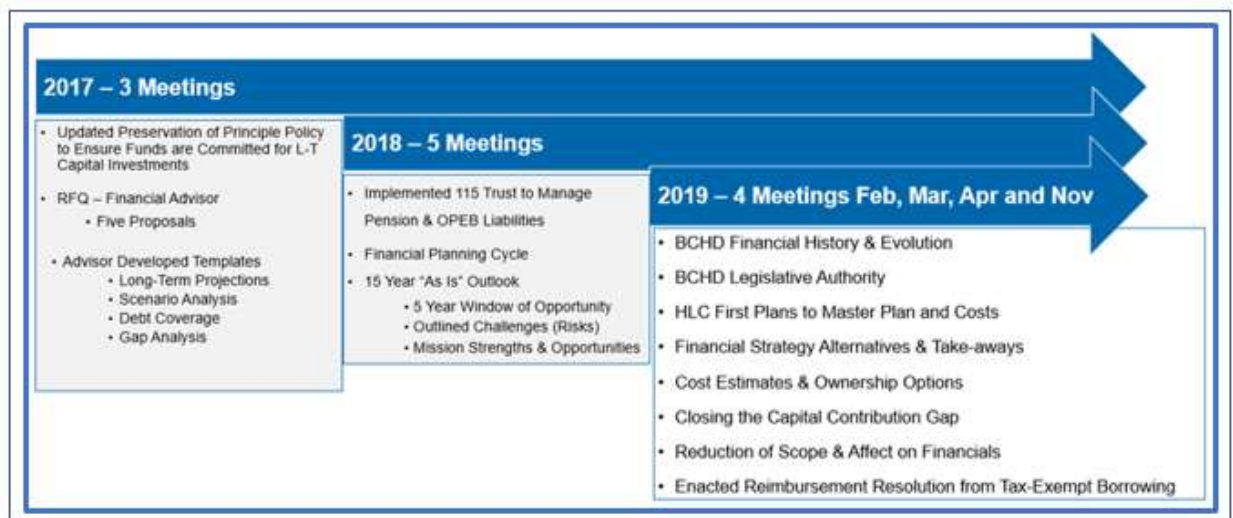
However, with the 514 N. Prospect hospital building now over 60 years old, it is starting to drain the District's resources and will start effecting the lease funding source, net fund balance and cash flow as illustrated below and in the long-term financial outlook as presented.

Therefore, the District has a four – five year timeframe to invest in further long-term assets that can sustain the District for years to come. The District has been able to transform its funding sources before from Hospital to Lease and Joint Venture, now when the lease revenue from 514 N. Prospect is diminishing, the District has the opportunity to evolve and build the Healthy Living Campus (www.bchdcampus.org).

The District Long-Term Financial Outlook
- Continued



For the past few years, the District has been adjusting and analyzing its long-term financial outlook and held regular meetings with its Finance Committee for advice and recommendations to move the Healthy Living Campus project forward.



The District Long-Term Financial Outlook
- Continued

The long-term financial projection process includes the entire District's efforts from strategic planning, to health committee reviews, to the annual budget preparation process as reflected in the long-term financial planning cycle illustrated below:



Following the financial long-term outlook projections, we have included the District Risk Assessment along with the Residential Care for the Elderly (RCFE) Community Needs and Market Assessment Study presented at the November 2019 Finance Committee meeting.

The District's long-term projections include some tenants remaining at the 514 N. Prospect Avenue campus, but with much higher building operating expenses due to both increased operating maintenance of the building and major capital infrastructure investments required, from the roof to electrical, mechanical systems.

The District Long-Term Financial Outlook

- Continued

Fund Balance (incl. restricted cash)	Budget *	Projected - AS IS				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Beginning Balance	\$ 40,170,000	\$38,110,000	\$36,719,000	\$35,804,000	\$34,631,000	\$33,339,000
Revenues	14,597,000	14,900,000	15,207,000	15,457,000	15,250,000	15,014,000
Expenditures	(14,264,000)	(14,717,000)	(15,186,000)	(15,671,000)	(15,795,000)	(15,962,000)
Operations	333,000	183,000	21,000	(214,000)	(545,000)	(948,000)
Non-Cash NR Amort	(474,000)	(474,000)	(474,000)	(474,000)	(237,000)	-
Capital Spend	(1,919,000)	(1,100,000)	(462,000)	(485,000)	(510,000)	(500,000)
Ending Balance	38,110,000	36,719,000	35,804,000	34,631,000	33,339,000	31,891,000
*) Beginning Fund Balance is based on actual FY19-20 pre-audited financials.						
	Projected - AS IS					
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Beginning Balance	\$ 31,891,000	\$30,054,000	\$28,013,000	\$25,759,000	\$23,431,000	\$21,009,000
Revenues	15,170,000	15,530,000	15,901,000	16,431,000	16,962,000	17,385,000
Expenditures	(16,507,000)	(17,071,000)	(17,655,000)	(18,259,000)	(18,884,000)	(19,531,000)
Operations	(1,337,000)	(1,541,000)	(1,754,000)	(1,828,000)	(1,922,000)	(2,146,000)
Non-Cash NR Amort	-	-	-	-	-	-
Capital Spend	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Ending Balance	30,054,000	28,013,000	25,759,000	23,431,000	21,009,000	18,363,000

Challenges:

- 60-Year-old hospital building not meeting tenant needs
- Increasing BCHD & tenant building operating expenses
- Loss of Notes Receivable revenue
- Seismic condition of building and cost of upgrade

Conclusions:

- Increased building and capital costs could cause financial down-turn in 2022.
- Loss of tenant income could cause financial down-turn in 2022.
- Seismic and building improvements to existing structure are not financially viable.
- Next 1-5 years is a “window” to capitalize on opportunities to address campus challenges and needs.

Opportunities:

- Creation of a Center for Preventative Health to address community needs
- Optimize use of high valued land
- Sunrise Financial Model – proven successful
- Market need for residential care for the elderly

The District Long-Term Financial Outlook

- Continued

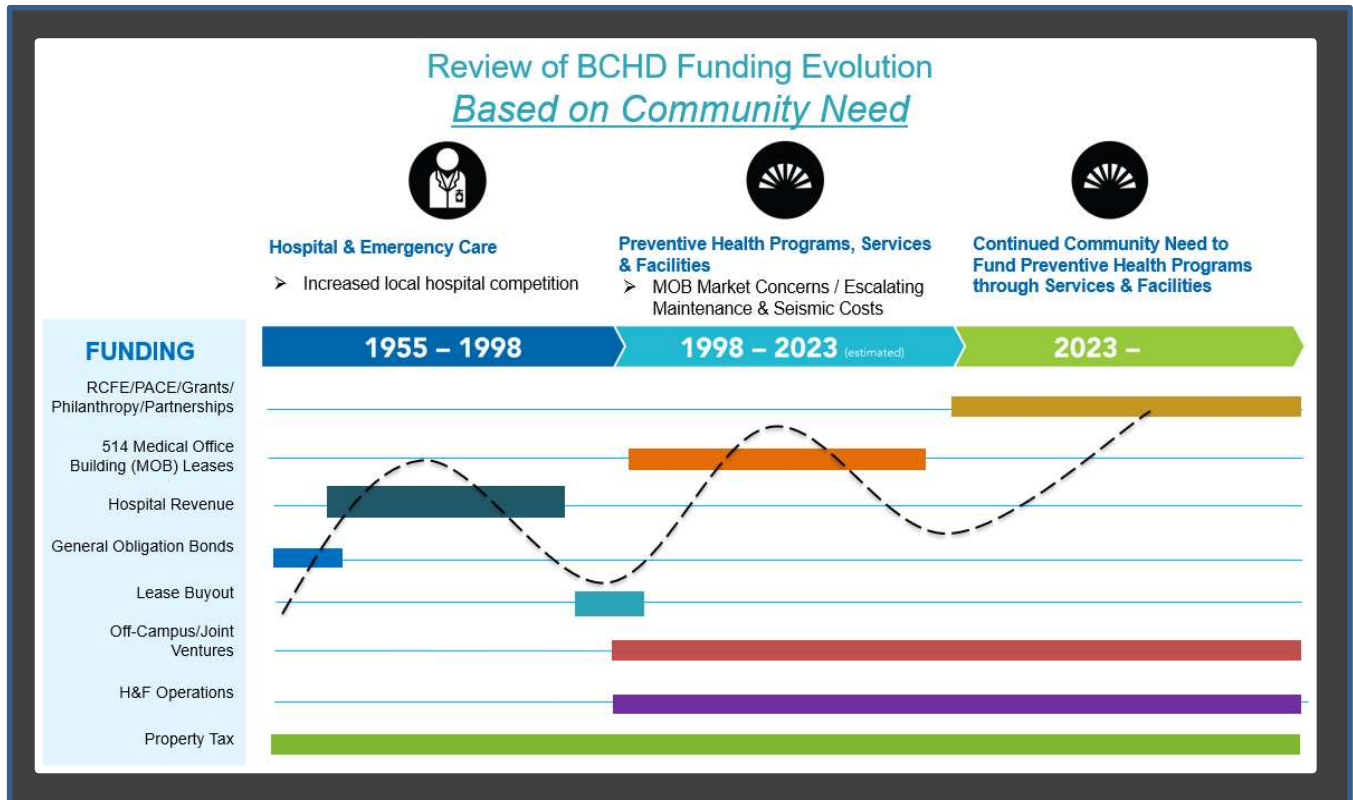
Next Steps:

- Continue Community Study Circles to identify community needs
- Explore community and industry partnerships
- Market Study – rehabilitation and medical office building needs and cost per square feet analysis
- Lessons learned from other health care districts – industry standards for Building Life Cycles and Costs

Therefore, based on challenges and opportunities, the District believes investing in the Healthy Living Campus and partnering with reputable organizations to operate a Residential Care for the Elderly (RCFE) and Program of All-Inclusive Care for the Elderly (PACE) (<https://bchdcampus.org/pace-and-rcfe>) will enable the District to replace the income from the 514 N. Prospect Avenue to sustain and deliver programs and services for the next 30 years.

Fund Balance (incl. restricted cash)	Budget *	Projected - PHASE I: RCFE (Residential Care for the Elderly) and				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Beginning Balance	\$ 40,170,000	\$38,110,000	\$35,219,000	\$33,266,000	\$32,065,000	\$29,824,000
Revenues	14,597,000	14,900,000	15,207,000	15,457,000	11,531,000	9,983,000
Expenditures	(14,264,000)	(14,717,000)	(15,186,000)	(15,671,000)	(13,185,000)	(12,362,000)
New RCFE & PACE	-	-	-	(13,000)	(25,000)	2,843,000
Operations	333,000	183,000	21,000	(227,000)	(1,679,000)	464,000
Non-Cash NR Amort	(474,000)	(474,000)	(474,000)	(474,000)	(237,000)	-
Capital Spend	(1,919,000)	(2,600,000)	(1,500,000)	(500,000)	(325,000)	(200,000)
Ending Balance	38,110,000	35,219,000	33,266,000	32,065,000	29,824,000	30,088,000
*) Beginning Fund Balance is based on actual FY19-20 pre-audited financials.						
	PACE (Program of All-Inclusive Care for the Elderly)					
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Beginning Balance	\$ 30,088,000	\$30,427,000	\$30,077,000	\$30,601,000	\$31,370,000	\$32,342,000
Revenues	10,263,000	10,535,000	10,837,000	11,304,000	11,734,000	12,090,000
Expenditures	(12,791,000)	(13,234,000)	(13,693,000)	(14,169,000)	(14,661,000)	(15,171,000)
New RCFE & PACE	3,067,000	2,549,000	3,580,000	3,834,000	4,099,000	4,376,000
Operations	539,000	(150,000)	724,000	969,000	1,172,000	1,295,000
Non-Cash NR Amort	-	-	-	-	-	-
Capital Spend	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Ending Balance	30,427,000	30,077,000	30,601,000	31,370,000	32,342,000	33,437,000

The District Long-Term Financial Outlook
- Continued





BCHD Risk Assessment

BCHD Risk Assessment

Understand Why Organizations Have Risks

Mission & Vision: Tells us Why an Organization has to Take Risks

WHY

MISSION: Fill Unmet Preventive Health Needs in the Community

WHAT

VISION: A Healthy Beach Community – BCHD Health Priorities

HOW

Property Taxes & Return from Long-Term Assets

VALUE

\$3.50 (350%) Return on each \$1.00 Property Taxes Received
\$21M in Savings in Healthcare Costs (2010 – 2018 measured by Gallup)

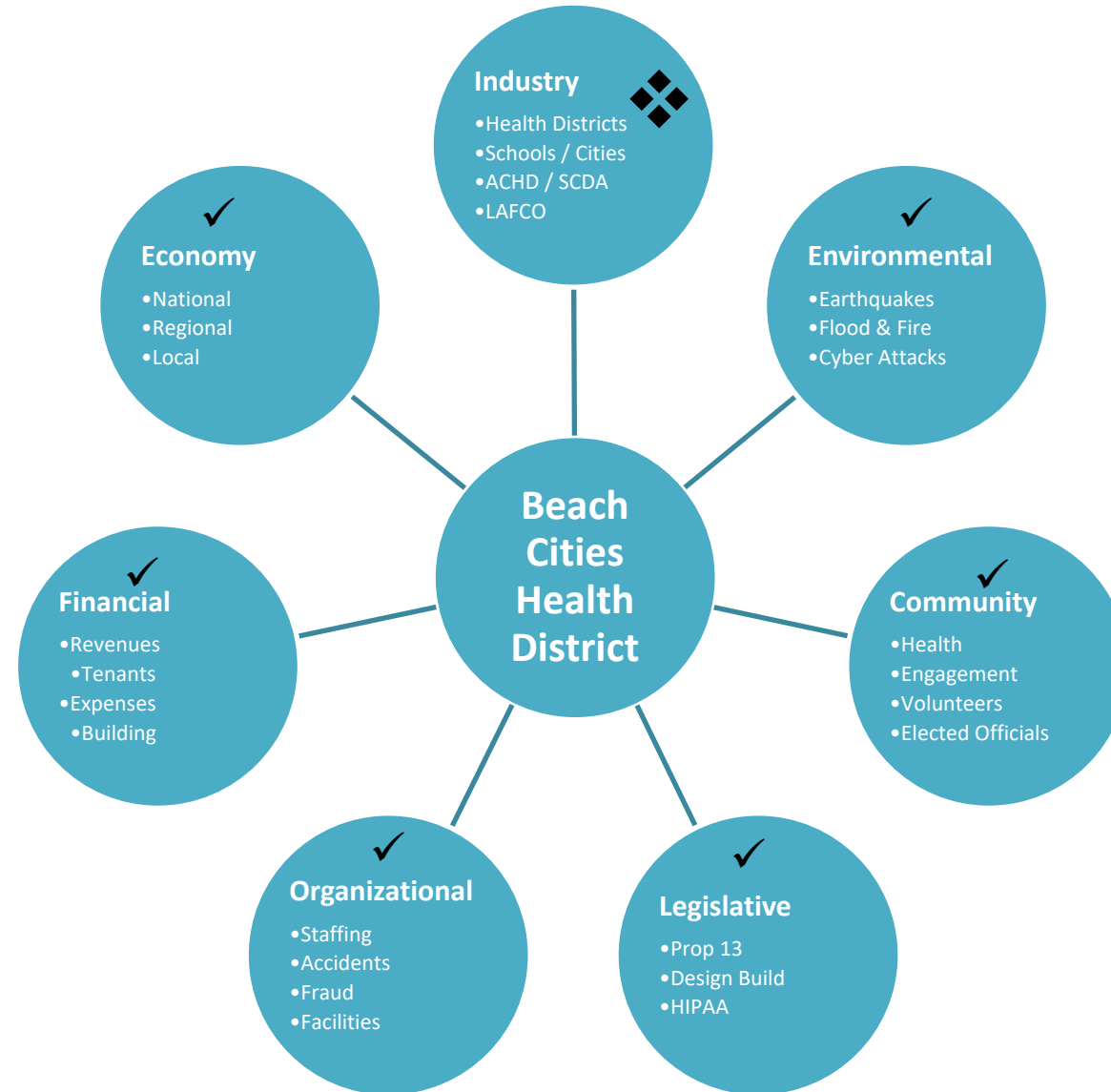
BCHD Risk Assessment

What is the Process?



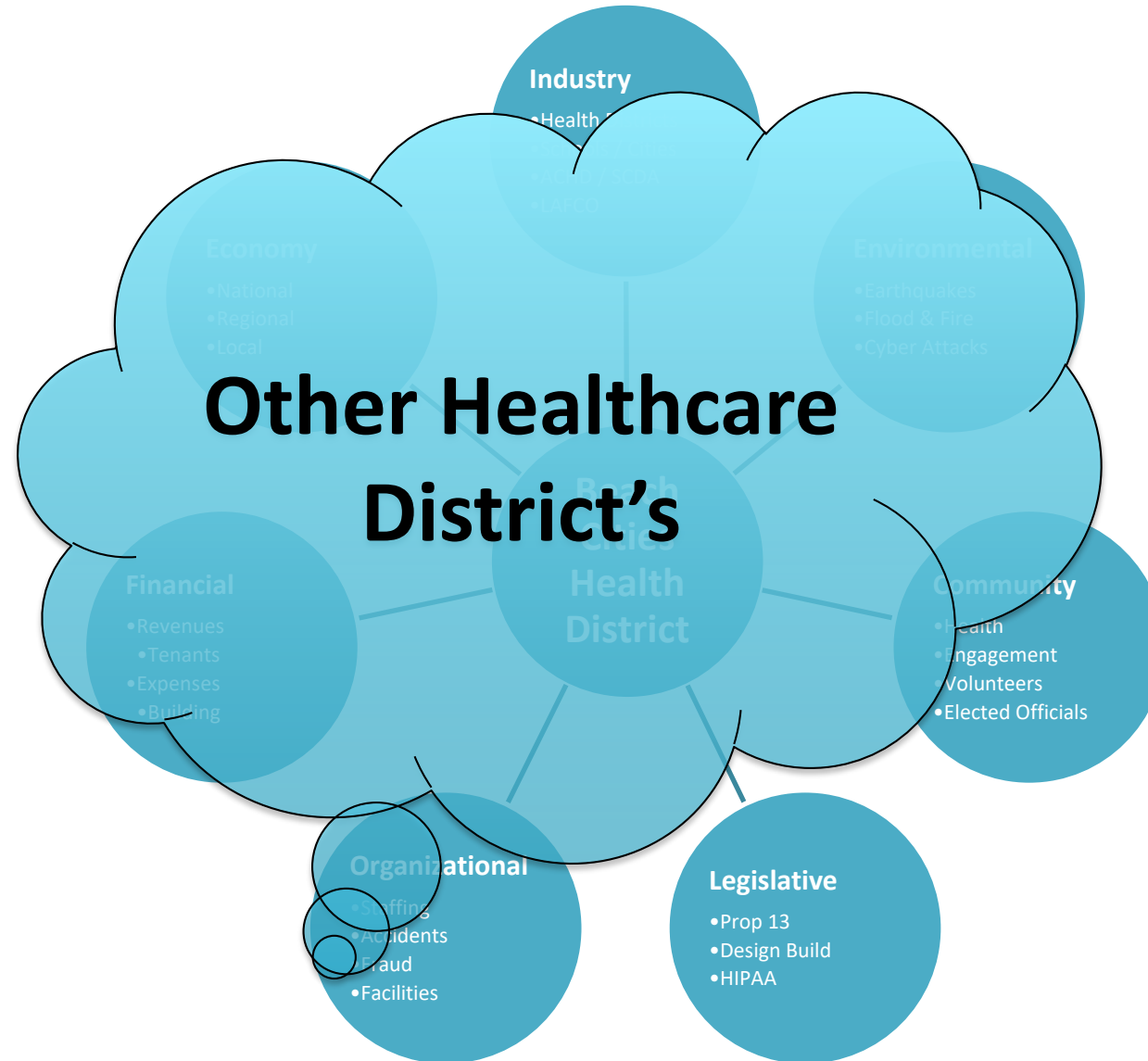
BCHD Risk Assessment

Step 1: Assessment Criteria (Elements, Events)



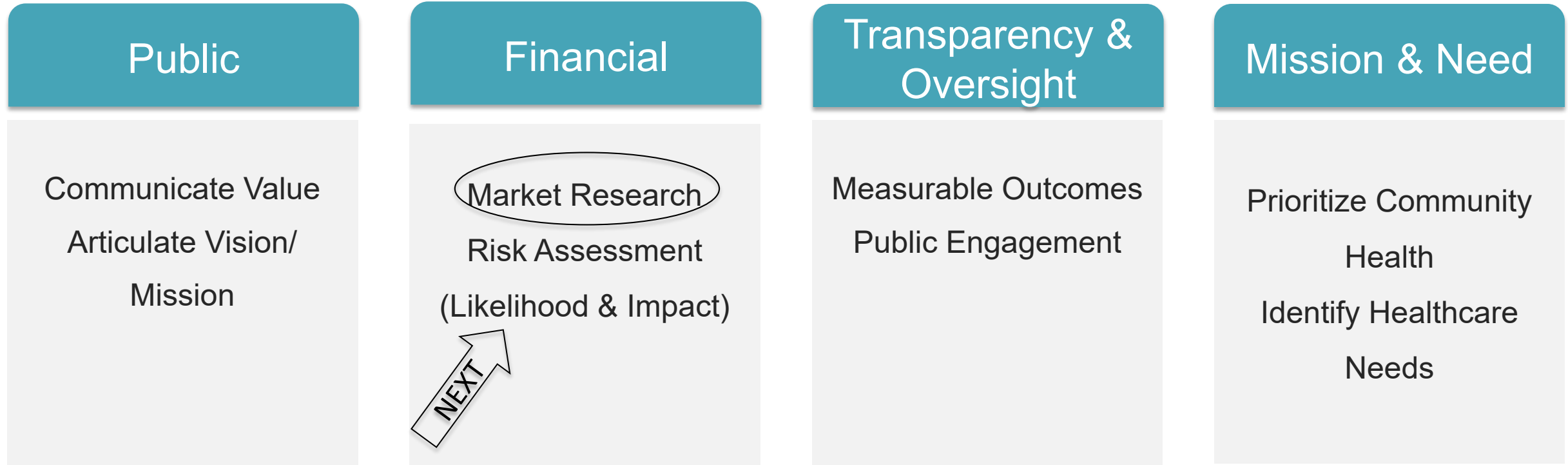
BCHD Risk Assessment

Step 1: Assessment Criteria (Elements, Events)



BCHD Risk Assessment

Lessons Learned from Other Healthcare Districts



BCHD Risk Assessment

Step 2 & 3. Assessing/Measure the Risk Events

IMPACT	HIGH	<ul style="list-style-type: none">Legislative MattersJV BankruptcyFlood FireOrganizational (Staffing, Accidents, theft, etc.)	<ul style="list-style-type: none">EarthquakeTenant DeparturesBuilding Infrastructure FailureLoss: NR Income (\$437K / Year)Expiration of Design-build
	LOW	<ul style="list-style-type: none">LAFCO AuditIndustry ContractionH&F Operations Income Fluctuations	<ul style="list-style-type: none">Economic Matters<ul style="list-style-type: none">Interest RatesStock MarketNational, Local RecessionIT Threats (Spams, etc.)
		LOW	HIGH
LIKELIHOOD			

BCHD Risk Assessment

Step 4. Prioritize Events

IMPACT	HIGH	<div>2</div> <ul style="list-style-type: none"> Legislative Matters JV Bankruptcy Flood Fire Organizational (Staffing, Accidents, theft, etc.) 	<div>1</div> <ul style="list-style-type: none"> Earthquake Tenant Departures Building Infrastructure Failure Loss: NR Income (\$437K / Year) Expiration of Design-build
	LOW	<div>4</div> <ul style="list-style-type: none"> LAFCO Audit Industry Contraction H&F Operations Income Fluctuations 	<div>3</div> <ul style="list-style-type: none"> Economic Matters <ul style="list-style-type: none"> Interest Rates Stock Market National, Local Recession IT Threats (Spams, etc.)
		LOW	HIGH
		LIKELIHOOD	

BCHD Risk Assessment

Step 4. Mitigating Activities

IMPACT	HIGH	<ul style="list-style-type: none"> Legislative Matters JV Bankruptcy Flood Fire Organizational (Staffing, Accidents, theft, etc.) <p>Insurance</p> <p>Tone at the Top</p> <p>P&P</p> <p>Internal Controls</p>	<ul style="list-style-type: none"> Earthquake Tenant Building Infrastructure Failure Loss: NR Income (\$137K / Year) Expiration of Design-build <p>Existential Risks</p> <ul style="list-style-type: none"> Evolution Innovation
	LOW	<ul style="list-style-type: none"> LAFCO Audit Industry Contract H&F Operations Income Fluctuations <p>Managed by Staff</p> <p>Systems & Processes</p>	<ul style="list-style-type: none"> Economic Matters Interest Rates Stock Market National, Local Recession IT Threats (Spams, etc.) <p>Experts (Outsourced Knowledge)</p>
		LOW	HIGH
LIKELIHOOD			

BCHD Risk Assessment

Existential Risks

	* HIGH IMPACTS	COMMUNITY IMPLICATIONS (123,000 Residents)
<ul style="list-style-type: none"> • Earthquake • Tenant Departure • Building Infrastructure Failure • Loss: NR \$437K / Year • Expiration of Design-Build 	<ol style="list-style-type: none"> 1. Loss of Life 2. Loss of Substantial Income 	<ul style="list-style-type: none"> • Reduce Support & Overhead Supporting Programs & Services Free to the Community (~ 30,000 residents) • Close Adult Service /BZP (\$600,000) • Elderly Losing Assistance (\$400,000) <ul style="list-style-type: none"> • Medical Equipment • Taxi Rides • Human Interaction • Remove School Grants (\$723,000) • Remove City Partnerships (\$167,000) • Remove Non-Profit Grants (\$161,000)

BCHD Risk Assessment

Existential Risks

* HIGH IMPACT

IMPLICATIONS

- Earthquake
- Tenant Departure
- Building Infrastructure Failure
- Loss: NR \$437K / Yr
- Expiration of Design-Build

BACK TO REVIEW OF MISSION,
VISION PRINCIPLES:

**BCHD Serves As Many As Possible in the
Highest Area of Need**

- Remove School Grants (\$723,000)
- Remove City Partnerships (\$167,000)
- Remove Non-Profit Grants (\$161,000)

BCHD Risk Assessment

Step 4: Mitigating Activities for High Probability / Impact

4.A. Use Strengths to Meet Mission:

- Community Support
- Optimize Use of High Valued Land
- Sunrise Financial Model – Proven Successful
- Diversified Income Stream

BCHD Risk Assessment

Step 4: Mitigating Activities for High Probability / Impact

4.B – What are the Opportunities:

- Community Need for Gathering Places
- High Valued Land Available
- Interest Rates are Low
- Need for Residential Care for the Elderly



Market Research: RCFE Community Needs & Market Assessment Study

BCHD Finance Committee

Defining need for assisted living

- Studies suggest that the average assisted living resident is a woman over the age of 85 who requires assistance with at least two activities of daily living
- Activities of daily living (ADLs or ADL) and instrumental activities of daily living (IADLs or IADL) are terms used in healthcare to refer to people's daily self-care activities.
- Activities of Daily Living include: bathing, dressing, grooming, eating, transferring, and using the toilet

BCHD Finance Committee

2018 AARP Home and Community Preferences Survey

- 77% of respondents want to stay in their community as long as possible
- 76% want to remain in their current residence as long as possible
- 13% believe they will have to move to a different home in their community
- 24% believe it is likely they will move to a different community

BCHD Finance Committee

BCHD 2018 Community Health Survey

- 58% of respondents felt it was very important to stay in their community
- 58% of respondents felt it was very important to stay in their home as they age.
- 38% of respondents felt that it would be somewhat likely to very likely that they would need to move to a different home.
- 38% would move to a home that would help them live independently.
- 35% would move to a different home size
- 22% have modified their home to include grab bars and other safety modifications for the bathroom.
- 8% have considered modifications such as elevators and ramps.

BCHD Finance Committee

RCFE (AL) Community Need

Assisted Living Needs Study Assumptions

- Average Ages Range from 66 – 94, and
- they have a need for assistance with activities for daily living (ADL)
- Average is an 87-year-old female needing assistance with two ADLs
- Approximately 69% are women and 31% are men

BCHD Finance Committee

RCFE (AL) Community Need

Step 1 – Are there Residents that need ADL Assistance?

	2021		
	Age 75+		2021 Age 75+ Seniors
<u>Age Cohort</u>	<u>Population</u>	<u>Estimated Level of Incidence</u>	<u>Estimated to Require Assistance with ADLs</u>
75 to 79	12,097	20.0%	2,419
80 to 84	9,897	31.0%	3,068
85+	8,848	50.0%	4,424
Total	30,842		9,911
<i>Weighted Average</i>		32.1%	

Sources: U.S. Bureau of the Census, the Need for Personal Assistance With Everyday Activities: Recipients and Caregivers
Nielsen
MDS Analysis

	2024		
	Age 75+		2024 Age 75+ Seniors
<u>Age Cohort</u>	<u>Population</u>	<u>Estimated Level of Incidence</u>	<u>Estimated to Require Assistance with ADLs</u>
75 to 79	13,312	20.0%	2,662
80 to 84	10,891	31.0%	3,376
85+	8,838	50.0%	4,419
Total	33,041		10,458
<i>Weighted Average</i>		31.7%	

BCHD Finance Committee

RCFE (AL) Community Need

Step 2 – How many Units Exist or Don't Exist?

	2021		2024	
	#	%	#	%
Resident with ADL Needs	902	100%	1,114	100%
Less: Existing Units	(244)	27%	(244)	22%
Planned	(148)	16%	(148)	13%
Turnover	<u>(110)</u>	<u>12%</u>	<u>(110)</u>	<u>10%</u>
	(502)	56%	(502)	45%
Add: Homes Sold	<u>255</u>	28%	<u>324</u>	29%
Residents with ADL Needs and No Assited Living Facility	655	73%	936	84%

*) November 12, 2019 Finance Committee Meeting – The ADL needs represented are 75+ Households (shown in the prior slide) from the Redondo Beach Primary Market Area, which is defined as within a 5 miles radius from the District. The “Resident with ADL Needs” included are residents that qualify for annual income of \$160,000 or more. The needs analysis performed tests various income levels; the one above was for illustration purposes to demonstrate need for Assisted Living units even when only selecting a slice of the total population with two ore more ADL needs.



HEALTHY LIVING CAMPUS VISION

The Healthy Living Campus project is a unique opportunity for our community to chart the future of health by purposefully building an intergenerational, vibrant, research-driven campus where people can learn and engage in healthy behaviors, form meaningful connections and be well...
for many generations to come.



Beach Cities
BCHD Health District
COMMUNITY WELLNESS PAVILION

BCHD FY2020-21 BUDGET



FINANCE & BUDGET POLICIES

<u>Policy #</u>	<u>Policy Title</u>	<u>Date Approved</u>
6100	Financial Operations	03/23/2016
6110	Investment Policy	11/20/2019
6120	Budget Preparation	06/24/2020
4070	Strategic Plan	07/22/2015
6130	Principal Preservation	05/24/2017
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.

POLICY TITLE: INVESTMENT POLICY
POLICY NUMBER: 6110

COMMITTEE APPROVAL DATE: 11/12/2019
BOARD APPROVAL DATE: 11/20/2019

WRITTEN/REVISED BY: M. SUUA
SUPERSEDES: 11/28/2018

POLICY

6110 It is the policy of the Beach Cities Health District ("District") to provide guidelines for the prudent investment of District funds and to maximize the efficiency of the District's cash management. The ultimate goal is to enhance the economic status of the District consistent with the prudent protection of the District's investments. This investment policy has been prepared in conformance with all pertinent existing laws of the State of California including California Government Code Sections 53600, *et seq.*

SCOPE

6110.1 This policy covers all funds and investment activities of the District except for (1) the proceeds of bond issues, which are invested in accordance with provisions of their specific bond indentures, and (2) funds invested in retirement or deferred compensation plans. All funds covered by this policy are defined and accounted for in the District's audited annual Basic Financial Statements Report. Further, any new funds created shall be covered by this policy unless specifically excluded by District management and the Board of Directors. Investments for the District (the "portfolio") will be made on a pooled basis including the General Fund, Special Revenue Fund, and any funds subsequently created.

Prudent Investor Standard

6110.2 The District operates its investment portfolio under the Prudent Investor Standard (California Government Code Section 53600.3) which states, that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person in a like capacity and familiar with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District."

6110.3 This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Investment Objectives

6110.4 When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds,

Investment Objectives - Continued

6110.4.1 The primary objective is to safeguard the principal of the funds.

6110.4.2 The secondary objective is to meet the liquidity needs of the District.

6110.4.3 The third objective is to achieve a reasonable market rate of return on invested funds.

6110.5 It is the policy of the District to invest public funds in a manner to obtain the highest yield obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

6110.5.1 Safety of Principal

Safety of principal is the foremost objective of the District. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they arise from securities defaults, institution default, broker-dealer default, or erosion of market value of securities. The District shall mitigate the risk to the principal of invested funds by limiting credit and interest rate risks. Credit Risk is the risk of loss due to the failure of a security's issuer or backer. Interest Rate Risk is the risk that the market value of the District's portfolio will fall due to an increase in general interest rates.

6110.5.1.1 Credit risk will be mitigated by:

6110.5.1.1.1 Limiting investments to only the most creditworthy types of securities;

6110.5.1.1.2 Pre-qualifying the financial institutions with which the District will do business; and

6110.5.1.1.3 Diversifying the investment portfolio so that the potential failure of any one issue or issuer will not place an undue financial burden on the District.

6110.5.1.2 Interest rate risk will be mitigated by:

6110.5.1.2.1 Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing obligations, thereby reducing the possible need to sell securities on the open market at a loss prior to their maturity to meet those requirements; and

6110.5.1.2.2 Investing a portion of the portfolio in shorter-term securities.

6110.5.2 Liquidity

Availability of sufficient cash to pay for current expenditures shall be maintained in money market funds, local government investment pools that offer daily liquidity, repurchase agreements, or short-term securities that can easily be converted into cash because they have secondary markets. The cash management system of the District shall be designed to accurately monitor and forecast expenditures and revenues to ensure the investment of monies to the fullest extent possible.

6110.5.3 Rates of Return

Yield on investments shall be considered only after the basic requirements of safety and liquidity have been met. The investment portfolio shall be designed to attain a market average rate of return throughout economic cycles; taking into account the District's risk constraints, the composition and cash flow characteristics of the portfolio, and applicable laws.

Delegation of Authority

6110.6 Authority to manage District's investment program is derived from the California Government Code Section 53600 *et. seq.* The Board of Directors (the "Board") is responsible for the management of the portfolio and shall approve the systems of controls that regulate the activities of internal staff and external investment advisors. The Board hereby delegates responsibility for developing and implementing the investment program to the Chief Executive Officer (or the "CEO"), who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall authorize the CEO and/or the CFO to execute investment transactions or to delegate day-to-day investment decision making and execution authority to an investment advisor. The rights and responsibilities delegated to an investment advisor must be in a written agreement. The investment advisor shall make all investment decisions and transactions in accordance with California Government Code and District policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Chief Executive Officer and approved by the Board of Directors.

Ethics and Conflicts of Interest

6110.7 Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with this District, and they shall further disclose any large personal financial / investment positions that could be related to the performance of the District's portfolio. Employees and officers shall subordinate their personal investment preferences to those of the District, particularly regarding the timing of transactions and shall avoid transactions that might impair public confidence.

Authorized Financial Dealers and Institutions

6110.8 The CFO will establish and maintain a list of the financial institutions and broker/dealers authorized to provide investment and depository services to the District, will perform an annual review of the financial condition and registrations of the qualified institutions, and will require annual audited financial statements to be on file for each

approved institution. The District shall annually send a copy of their current Investment Policy to all financial institutions and broker/dealers approved to do business with the District. Receipt of the Investment Policy including confirmation that it has been received and reviewed by the person(s) handling the District's account, shall be acknowledged in writing within thirty (30) days.

6110.8.1 Depositories

In selecting depositories, the creditworthiness of institutions shall be considered, and the CFO shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history. Qualifications and minimum requirements for depositories will be established by the CFO, approved by the Board of Directors, and provided to any institution seeking to conduct business with the District.

Banks and Savings and Loan Associations seeking to establish eligibility as a depository for the District's Collateralized Certificate of Deposits shall annually submit an audited financial statement which will be reviewed by the CFO for compliance with the District's financial criteria.

6110.8.1.1 Any institution meeting the District's required criteria will be eligible for placement of public deposits by the District, subject to approval by the Chief Executive Officer. Un-audited quarterly financial data shall be reviewed for all institutions on the District's approved list. Any institution falling below the District's established minimum criteria shall be removed from the approved list, no new deposits may be placed with that institution, and all funds remaining shall be withdrawn as the deposits mature.

6110.8.2 Brokers and Dealers

To become a broker or dealer qualified to do business with the District, a firm must respond to the District's "Broker Dealer Questionnaire" and submit related documents relative to eligibility. Required documents include a current audited financial statement, proof of state registration, proof of FINRA registration, and a certification that the firm has received and reviewed the District's Investment Policy and agrees to offer the District only those securities that are authorized by the Investment Policy. The CFO may establish any additional criteria deemed appropriate to evaluate and approve any financial services provider. The selection process for broker-dealers shall be open to both "primary dealers" and "secondary/regional dealers" that qualify under Securities and Exchange Commission Rule 15c3-1 (Uniform Net Capital Rule), and the provider's representative must be experienced in institutional trading practices and familiar with the California Government Code as it relates to investments by a public entity.

If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use its own list of approved issuers, broker/dealers and financial institutions. The investment advisor's approved list must be made available to the District upon request.

Authorized and Suitable Investments

6110.9 The District is provided a broad spectrum of eligible investments under California Government Code Section 53600 *et seq.* The District may choose to restrict its permitted investments to a smaller list of securities that more closely fits the District's cash flow needs and requirements for liquidity. If a type of investment is added to California Government Code 53600, it will not be added to the District's Authorized Investment List until this policy is amended and approved by the Chief Executive Officer and the Board of Directors. If a type of investment permitted by the District should be removed from California Government Code 53600, it will be deemed concurrently removed from the District's Authorized Investment List, but existing holdings may be held until they mature if it is in the best interest of the District and recommended by the CFO and approved by the Board of Directors.

Credit criteria listed in this Policy refers to the credit rating of the issuing organization at the time the security is purchased. The District may from time to time be invested in a security whose rating is downgraded.

In the event a rating drops below the minimum allowed by this Policy, the CFO will review recommend an appropriate plan of action to the CEO and Board no less frequently than quarterly. If the District has an Investment Advisor, the Investment Advisor will notify the CFO and recommend a plan of action. Percentage limits refer to the percentage at the time the security is purchased.

6110.9.1 Within the context of these limitations, the following investments are authorized. No more than 5 percent of the portfolio may be invested in any one non-governmental issuer regardless of sector. This limitation does not apply to the following types of securities: U.S. Treasury securities, U.S. Government Agency securities, obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter-American Development Bank, money market funds, and government investment pools.

<u>PERMITTED INVESTMENTS / DEPOSITS</u>	<u>SECTOR LIMITS</u>	<u>MINIMUM_CREDIT REQUIREMENTS*</u>	<u>MATURITY LIMITS</u>
Government Investment Pools • LAIF (Local Agency Investment Fund) California State Treasurer's Office • Shares issued by a JPA (LGIP)	• Maximum permitted by State Treasurer • No maximum limit	• No limit • No limit	• N/A • N/A
Securities of the U.S. Government, including: (1) U.S. Treasury and (2) U.S. Government Agency securities	• No % limit • No % limit	• No limit • No limit	• 5 years • 5 years
Registered state warrants or treasury notes or bonds of the state of California	• No % limit	• No limit	• 5 years
Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California	• No % limit	• No limit	• 5 years
Bonds, notes, warrants, or other evidences of indebtedness of any of the other 49 United States in addition to California	• No % limit	• No limit	• 5 years
Bankers' acceptances	• 20%	• "A-1"	• 180 days
Commercial paper	• 25% / 10% of an issuer's outstanding commercial paper	• "A-1" or higher <i>or</i> has debt other than commercial paper that is rated "A" or higher	• 270 days

<u>PERMITTED INVESTMENTS / DEPOSITS</u>	<u>SECTOR LIMITS</u>	<u>MINIMUM_CREDIT REQUIREMENTS*</u>	<u>MATURITY LIMITS</u>
Negotiable certificates of deposit	• 30%	• “A-1” / “A”	• 5 years
Time certificates of deposit	• 50%	• No limit	• 2 years
Repurchase Agreements	• 20% with Master Repurchase Agreement	• N/A	• 90 days
Medium-term notes	• 30%	• “A”	• 5 years
Money market funds	• 20%	• “AAA” or higher by at least two NRSROs ¹ or must meet the Advisor Requirements (See section (m) on page 11.)	• N/A
Money market account/ passbook savings / demand deposits	• No % limit	• N/A	• N/A
Asset-backed securities*	• 20%	• “AA”	• 5 years
Obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter-American Development Bank	• 30%	• “AA”	• 5 years

* Minimum credit requirements refer to the credit rating category without regard to “+”, “-”, or 1, 2, 3 modifiers. The minimum required credit rating category includes the equivalent ratings from any NRSRO.

** Due to the complexity of these securities, asset-backed securities may only be purchased on the District’s behalf by a registered investment advisor. The investment advisor must independently review and approve each asset-backed security to be purchased in the District’s portfolio.

6110.9.1.2 One of the purposes of this Investment Policy is to define which investments are permitted. If a type of security is not specifically authorized by this policy, it is not a permitted investment.

6110.10 The following descriptions of authorized investments are included here to assist in the administration of this policy.

6110.10.1 Local Agency Investment Fund (LAIF)

The Local Agency Investment Fund (LAIF) is a special fund in the California State Treasury created and governed pursuant to Government Code Sections 16429.1 *et seq.* This law

permits the District with the consent of the Board of Directors, to remit money not required for the District's immediate need, to the State Treasurer for deposit in this special fund for the purpose of investment. Funds may be withdrawn on one same day notice if notice is given by 10 a.m.

The fees charged by LAIF are limited by statute (Legal Authority – Government Code Section 16429.1)

6110.10.2 Shares Issued by a JPA (LGIP)

Shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of Government Code Section 53601, inclusive. (Legal Authority – Government Code Section 53601 (p))

¹ An NRSRO is defined as a “Nationally Recognized Statistical Rating Organization”.

Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

6110.10.2.1 The adviser is registered or exempt from registration with the Securities and Exchange Commission.

6110.10.2.2 The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.

6110.10.2.2 The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

6110.10.3 Securities of the U.S. Government including U.S. Treasury and U.S. Government Agencies and Instrumentalities

These obligations can be classified either as “Treasuries” or “Agencies.”

Treasury securities (“Treasuries”) are obligations of the United States Treasury backed by the “full faith and credit” of the federal government and can be of three types: bills, notes, and bonds. (Legal Authority- Government Code Sections 53601(b))

The District can invest in federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (f)).

6110.10.4 Registered State warrants or Treasury Notes or Bonds of the State of California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (c)).

6110.10.5 Bonds, Notes, Warrants, or Other Evidences of Indebtedness of Any Local Agency within the State of California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled or operated by a California local agency, or by a department, board, agency or authority of such a local agency. The maximum investment maturity is restricted to 5 years. (Legal Authority-Government Code Sections 53601 (d)).

6110.10.6 Bonds, Notes, Warrants, or Other Evidences of Indebtedness of any of the other 49 United States in addition to California

These include bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 United States, in addition to California. The maximum investment maturity is restricted to 5 years. (Legal Authority – Government Code Sections 53601 (d))

6110.10.7 Bankers Acceptances

The District may invest in bankers' acceptances, which are bills of exchange or time drafts that are drawn on and accepted by a commercial bank. To be eligible for investment by the District, bankers' acceptances must carry a minimum rating of "A" or "A-1" by a nationally recognized statistical rating organization ("NRSRO"). The maximum investment maturity will be restricted to 180 days. Purchases of bankers' acceptances shall not exceed 20 percent of the portfolio. (Legal Authority-Government Code Sections 53601 (g)).

6110.10.8 Commercial Paper

Commercial paper is issued by leading industrial and financial firms to raise working capital. The District shall only buy commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating by an NRSRO. Eligible paper shall also be further limited to issuing corporations that meet all the following conditions in either paragraph 6110.10.8.1 or paragraph 6110.10.8.2:

6110.10.8.1 The entity meets the following criteria: (i) is organized and operating within the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, is any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

6110.10.8.2 The entity meets the following criteria: (i) is organized within the United States as a special purpose corporation, trust, or limited liability company, (ii) has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond, and (iii) has commercial paper that is rated in a rating category of "A-1" or higher, or the equivalent, by an NRSRO.

Purchases of eligible commercial paper shall not exceed 270 days to maturity nor represent more than 10 percent of the outstanding paper of an issuing corporation. Purchases of commercial paper shall not exceed 25 percent of the portfolio. (Legal Authority – Government Code Section 53601 (h)).

6110.10.9 Negotiable Certificates of Deposit

The District may invest in negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union or by a federally licensed or state-licensed branch of a foreign bank. Eligible investments shall be rated in a rating category of “A” or “A-1” or its equivalent or better by an NRSRO. The maximum investment maturity is restricted to 5 years. Purchases of negotiable Certificates of Deposit shall not exceed 30 percent of the portfolio. (Legal Authority – Government Code Section 53601 (i). No deposits shall be made at any time in negotiable CDs issued by a state or federal credit union if a member of the District’s Board or staff serves on the board of directors or any committee appointed by the board of directors of the credit union.

6110.10.10 Time Certificates of Deposit

The District may invest in non-negotiable, FDIC-insured, and collateralized certificates of deposits (“CDs”) in a state or national bank, savings association or federal association, federal or state credit union in the State of California. In accordance with California Government Code Section 53635.2, to be eligible to receive District deposits, a financial institution must have received an overall rating of not less than “satisfactory” in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California communities. A written depository contract is required with all institutions that hold District deposits. Deposits larger than the current level of FDIC insurance must be collateralized by securities with a market value of at least 110 percent of all uninsured deposits with the institution. Acceptable collateral is governed by California Government Code Section 53651. Real estate mortgages are not considered acceptable collateral by the District, even though they are permitted in Government Code Section 53651(m). All banks are required to provide the District with a statement of pooled collateral. This report will state that they are meeting the 110 percent collateral rule (Government Code Section 53652(a)), a listing of all collateral with location and market value, plus an accountability of the total amount of deposits secured by the pool.

No deposits shall be made at any time in CDs issued by a state or federal credit union if a member of the District’s Board or staff serves on the board of directors or any committee appointed by the board of directors of the credit union. In accordance with Government Code Section 53638, any deposit shall not exceed that total shareholder’s equity of any depository bank, nor shall the deposit exceed the total net worth of any institution. Maximum maturity is restricted to 2 years. Purchases of time certificates of deposit shall not exceed 50 percent of the portfolio.

6110.10.11 Repurchase Agreements

The District may invest in overnight and term repurchase agreements with Primary Dealers of the Federal Reserve Bank of New York rated in a rating category of “A” or its equivalent or better by an NRSRO with which the District has entered into a Master Repurchase Agreement. This agreement will be modeled after the Public Securities Associations Master Repurchase Agreement.

The maximum maturity will be restricted to 90 days. Purchases of repurchase agreements shall not exceed 20 percent of the portfolio. (Legal Authority—Government Code Section 53601(j)).

All collateral used to secure this type of transaction is to be delivered to a third party prior to release of funds. The third party will have an account in the name of the Beach Cities Health District. The market value of securities used as collateral for repurchase agreements shall be monitored on a daily basis and will not be permitted to fall below a minimum of 102 percent of the value of the repurchase agreement. Collateral shall not have maturities in excess of 5 years. The right of substitution will be granted, provided that permissible collateral is maintained.

In order to conform with provisions of the Federal Bankruptcy Code which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be securities that are direct obligations of and guaranteed by the United States Government and Agency securities as permitted under this policy. The District will maintain a first perfected security interest in the securities subject to the repurchase agreement and shall have a contractual right to liquidation of purchased securities upon the bankruptcy, insolvency or other default of the counter party.

6110.10.12 Medium Term Notes

Medium-term notes are obligations of a domestic corporation or depository institution. The maximum investment maturity is restricted to 5 years. Eligible investments shall be rated in a rating category of "A" or its equivalent or better by an NRSRO. Purchases of medium-term notes shall not exceed 30 percent of the portfolio. (Legal Authority-Government Code Sections 53601(k)).

6110.10.13 Money Market Funds

Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, *et seq.*) and that invest in securities and obligations defined as permitted investments for local agencies as described in subsections (a) through (k), inclusive, and (m) through (q), inclusive, of Government Code Section 53601 *et seq.*

To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two NRSROs or (2) have an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds and with assets under management in excess of \$500,000,000. Purchases of money market funds shall not exceed 20 percent of the portfolio. (Legal Authority – Government Code Section 53601 (l)).

6110.10.14 Money Market Accounts / Passbook Savings / Demand Deposits These are authorized by Government Code Section 53637 and must be insured by the FDIC or collateralized as required by California Government Code. (Legal Authority – Government Code Section 53637).

6110.10.15 Asset-Backed Securities

This category includes mortgage passthrough securities, collateralized mortgage obligations, mortgage-backed or other pay-through bonds, equipment lease-backed certificates, consumer receivable passthrough certificates, or consumer receivable-backed bonds. Securities eligible for investment shall be rated in a rating category of "AA" or its equivalent or better by at least one NRSRO. Further, the asset-backed securities described in this sub-section may only be purchased on the District's behalf by a registered investment advisor. The investment advisor must independently review and approve each asset-backed security to be purchased in the District's portfolio. The maximum remaining investment maturity is restricted to 5 years or less. Purchases of asset-backed securities shall not exceed 20 percent of the portfolio. (Legal Authority – Government Code Section 53601 (o))

6110.10.16 Obligations of the International Bank for Reconstruction and Development, the International Finance Corporation, and the Inter-American Development Bank

United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), which are eligible for purchase and sale within the United States. Investments shall be rated "AA", its equivalent, or better by at least one NRSRO. The maximum investment maturity is restricted to 5 years. Purchases of these types of obligations may not exceed 30 percent of the portfolio. (Legal Authority – Government Code Section 53601 (q))

Investment 6110 Pools

6110.11 A thorough investigation of any investment pool, money market or mutual fund is required prior to investing and on a continual basis. The investigation will, at a minimum, obtain the following information:

.11.1 A description of interest calculations and how it is distributed, and how gains and losses are distributed.

6110.11.2 A description of how securities are safeguarded (including the settlement process) and how often the securities are marked to market and how often an audit is conducted.

6110.11.3 A description of who may invest in the program, how often, what size deposits and withdrawals are permitted.

6110.11.4 A schedule for receiving statements and portfolio listings.

6110.11.5 Does the pool/fund maintain a reserve or retain earnings, or is all income after expenses distributed to participants?

6110.11.6 A fee schedule that discloses when and how fees are assessed.

6110.11.7 Determining if the pool or fund is eligible for bond proceeds and/or will it accept such proceeds.

The purpose of this investigation is to determine the suitability of a pool or fund and evaluate the risk of placing funds with that pool or fund.

Collateralization

6110.12 Repurchase Agreements shall be collateralized in accordance with terms specified in the Master Repurchase Agreement. The valuation of collateral securing a Repurchase Agreement will be verified and monitored on a daily basis to ensure a minimum of 102% of the value of the transaction being held by the District's depository agent. All collateral used to secure this type of transaction is to be delivered to a third party prior to release of funds. The third party will have an account in the name of the Beach Cities Health District.

Safekeeping and Custody

6110.13 All deliverable securities owned by the District shall be held in safekeeping by a third-party bank trust department acting as agent for the District under the terms of a custody agreement executed by the bank and the District. **All deliverable securities will be received and delivered using standard delivery versus payment (DVP) procedures.** The third-party bank trustee agreement must comply with Section 53608 of the California Government Code. No outside broker/dealer or advisor may have access to District funds, accounts, or investments and any transfer of funds must be approved by the Chief Executive Officer or his/her designee.

Diversification and Risk

6110.14 The District recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. To minimize the District's exposure to these types of risk, the portfolio should be diversified among several types of institutions, instruments, and maturities. The Finance Director shall minimize default risk by prudently selecting only instruments and institutions, which at the time of placement have been evaluated for their financial viability and compliance with this policy. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio. Risk shall also be managed by subscribing to a portfolio management philosophy that helps to control market and interest rate risk by matching investments with cash flow requirements. In the event of a default by a specific issuer, the Finance Director shall evaluate the liquidation of securities having comparable credit risks. Diversification strategies shall be established and reviewed quarterly by the Chief Executive Officer.

Maximum Maturities

6110.15 Every effort will be made to match investment maturities to cash flow needs. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. The maximum average duration of the District's portfolio may not exceed 3 years. Unless matched to a specific requirement and approved by the Board of Directors, no investment may be made with a maturity greater than 5 years.

Internal Control and Review

6110.16 The Chief Executive Officer and/or CFO will review this Beach Cities Health District Investment Policy annually and present the Investment Policy and any recommended changes to the Finance Committee. The Finance Committee will review the staff's recommendations and present the Investment Policy and the Committee's recommendations to the Board of Directors.

6110.17 The external auditors shall review annually the investments and general activities associated with the investment program to ensure compliance with this Investment Policy. This review will provide internal control by assuring compliance with policies and procedures established by this Investment Policy.

Performance Standards

6110.18 The investment portfolio will be managed in accordance with the standards established within this Investment Policy and should obtain a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints, cash flow needs, and maturities of the investments. The basis to determine whether market yields are being achieved shall be the total return of the portfolio. The Bank of America Merrill Lynch 1-5 Year U.S. Government/Corporate AAA- A Index is the benchmark that will be compared to the portfolio's sector composition, maturity structure, current investment strategy, and total return. The CFO will periodically review the District's portfolio performance against the benchmark.

Reporting

6110.19 The Chief Executive Officer or his/her designee will submit to the Board of Directors a monthly report of investment transactions and a quarterly investment report, which will be submitted within 30 days of the end of each calendar quarter. This report shall include all items listed in Section 53646(b) of the Government Code.

6110.19.1 A list of individual securities held at the end of the reporting period.

6110.19.2 Market value, book value, par value, cost basis, and maturity date of all investments.

6110.19.3 Dollar weighted yield to maturity of the District's investments.

6110.19.4 Statement of compliance of the District's Investment Policy with California Government Code Section 53601 et seq.

6110.19.5 Statement as to ability to meet all scheduled expenditure requirements for the next six months.

Glossary of Investment Terms

Because the Investment Policy of the Beach Cities Health District is available to the public, related terminology is included as a part of this policy.

Bankers' Acceptance - A high-quality, short-term money market instrument used to finance international trade. There has never been an instance of a failure to pay a banker's acceptance in full at its maturity date.

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.

Book Value - The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Broker - Someone who brings buyers and sellers together and is compensated for his/her service.

Certificate of Deposit - A deposit of funds for a specified period of time that earns interest at a specified rate. Commonly known as "CDs." Maturities range from a few weeks to several years. Interest rates are set by the competitive marketplace.

Collateral - Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

Commercial Paper - Short-term, negotiable unsecured promissory notes of corporations.

Custodian - A bank or other financial institution that keeps custody of stock certificates and other assets.

Delivery vs. Payment (DVP) - Delivery of securities with a simultaneous exchange of money for the securities.

Diversification - Dividing investment funds among a variety of securities offering independent returns and risk profiles.

Federal Deposit Insurance Corporation (FDIC) - Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$250,000) per account.

Interest Rate Risk - The risk associated with declines or rises in interest rates that cause an investment in a fixed-income security to increase or decrease in value.

Investment Company Act of 1940 - Federal legislation which sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Glossary of Investment Terms - Continued

Investment Policy - A concise and clear statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities.

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.

Market Risk - The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value - Current market price of a security. The price at which a security is trading and could presumably be purchased or sold.

Maturity - The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos, and federal funds).

Negotiable Certificate of Deposit - A large denomination certificate of deposit which can be sold in the open market prior to maturity.

Note - A written promise to pay a specified amount to a certain entity on demand or on a specified date.

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.

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

Primary Dealer - A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

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

Glossary of Investment Terms - Continued

Prudent Investor Standard - A standard of conduct where a person acts with care, skill, prudence, and diligence when investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds. The test of whether the standard is being met is if a prudent person acting in a similar situation would engage in similar conduct to ensure that investments safeguard principal and maintain liquidity.

Purchase Date - The date in which a security is purchased for settlement on that or a later date.

Rate of Return - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Repurchase Agreement (REPO) - A transaction where the seller agrees to buy back from the buyer the securities at an agreed upon price on demand or at a specified date.

Risk - Degree of uncertainty of return on an asset.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Safekeeping Service - Offers storage and protection of assets; provided by an institution serving as an agent.

Secondary Market - A market made for the purchase and sale of outstanding issues following the initial distribution.

Securities and Exchange Commission (SEC) - The federal regulatory agency responsible for supervising and regulating the securities industry.

Settlement Date - The date on which a trade is cleared by delivery of securities against funds.

Shares issued by a JPA (LGIP) - A pooled investment vehicle sponsored by a local Agency or a group of local agencies for use by other local agencies.

Time Certificate of Deposit - A non-negotiable certificate of deposit that cannot be sold prior to maturity.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio.

Glossary of Investment Terms - Continued

Treasury Bills (also known as **T-bills**) - U.S. Treasury Bills, which are short-term, direct obligations of the U.S. Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks (3-month, 6-month, 1-year); sold in minimum amounts of \$10,000 in multiples of \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

Treasury Bonds (also known as **T-bonds**) - U.S. Treasury long-term obligations, direct obligations of the U.S. Government, generally mature in 10 years or more.

U.S. Government Agencies - The term used to describe the instruments issued by various U.S. Government Agencies most of which are secured only by the credit worthiness of the agency.

U.S. Treasury Obligations - Debt obligations of the United States Government sold by the Treasury Department in the forms of Bills, Notes, and Bonds. **Bills** are short-term obligations that mature in 1 year or less and are sold on the basis of a rate of discount. **Notes** are obligations that mature between 1 year and 10 years. **Bonds** are long-term obligations that generally mature in 10 years or more.

Yield - The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity - The rate of income return on an investment minus any premium or plus any discount, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond, expressed as a percentage.

POLICY TITLE: Budget Preparation
POLICY NUMBER: 6120

COMMITTEE APPROVAL DATE: 06/16/2020 **WRITTEN/REVISED BY:** M.SUUA
BOARD APPROVAL DATE: 06/24/2020 **SUPERSEDES:** 03/23/2016

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 to have a balanced operating budget, where District revenues pays for District operating expenditures on an annual basis, unless special considerations are acknowledged and approved by the District's Board.

6120.2 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 to have a balanced operating budget.

GUIDELINES:

6120.3 An annual budget proposal shall be prepared by department heads, with the process directed and coordinated by the Chief Finance Officer (CFO), 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.

6120.4 The District begins the budget preparation by holding a Strategic Planning meeting open to the public, subject to the Brown Act.

6120.5 Prior to review by the Board of Directors, the Board's Finance Committee shall meet with the CEO, CFO and department heads to review and discuss the annual budget proposal, in a meeting open to the public, subject to the Brown Act.

6120.6 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.

6120.7 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: STRATEGIC PLAN
POLICY NUMBER: 4070

COMMITTEE APPROVAL DATE: 06/22/2015 **WRITTEN/REVISED BY:** M. RAFKIN
BOARD APPROVAL DATE: 07/22/2015 **SUPERSEDES:** 09/30/2009

POLICY:

4070 It is the policy of the Beach Cities Health District (“District”) to be responsible to the beach cities community for promoting health and wellness. The Board of Directors has established a Strategic Planning Committee to promote a strategic plan of action, to improve decision making, to enhance organizational responsiveness, to improve performance, and to strengthen the organization.

GUIDELINES:

4070.1 The Strategic Planning Committee will design the process for long-range and strategic planning and recommend it to the Board for approval. Upon approval by the Board, the Committee will direct staff in the planning process and report to the Board throughout the year as needed.

4070.2 The full Board of Directors will meet at least annually to assess, review, and update its strategic plan. This may take the form of a retreat, workshop, special meeting or part of a regularly scheduled meeting, as appropriate.

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 actual 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.

POLICY TITLE: PRINCIPAL PRESERVATION - Continued
POLICY NUMBER: 6130

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 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.

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.

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 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.

POLICY TITLE: FUND BALANCE - Continued
POLICY NUMBER: 6170

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** Non-spendable fund balance (inherently non-spendable)
- 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, 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.

POLICY TITLE: FUND BALANCE - Continued
POLICY NUMBER: 6170

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.

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 FY2020-21 BUDGET



BUDGET PROCESS & TIMELINE

Budget Timeline and Process

December. The budget preparation 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 will schedule a Q&A and budget training session if applicable.

December/January. Per Policy 6120.4: Budget Preparation – The District begins the budget preparation by holding a Strategic Planning meeting open to the public, subject to the Brown Act.

Beach Cities Health District holds a Strategic Planning half-day meeting with all staff Company-wide, Board of Directors, Committee members from the community and attending members of the public. The group reviews current priorities and provides recommendations for budget priority updates for the coming fiscal year.

January/February. Leadership team meet to review Strategic half-day feedback, ideas and priorities discussed. The Leadership team formulates the feedback into potential actionable programs, services or projects for the next 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 to actual financial performance to estimate the current fiscal year-end results and building the start of a new budget. Multiplying the current actual activity by two gives a rudimentary starting point.

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

March. Each Department's budget is reviewed with the Chief Finance Officer 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, and the Treasurer of one of the three Beach Cities, reviews the new budget prior to recommendation to the Board of Directors. The District Board of Directors is presented the budget at the May Board meeting. In 2020, due to COVID-19, FY20-21 Budget was presented to the District Board of Directors in **June**.

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

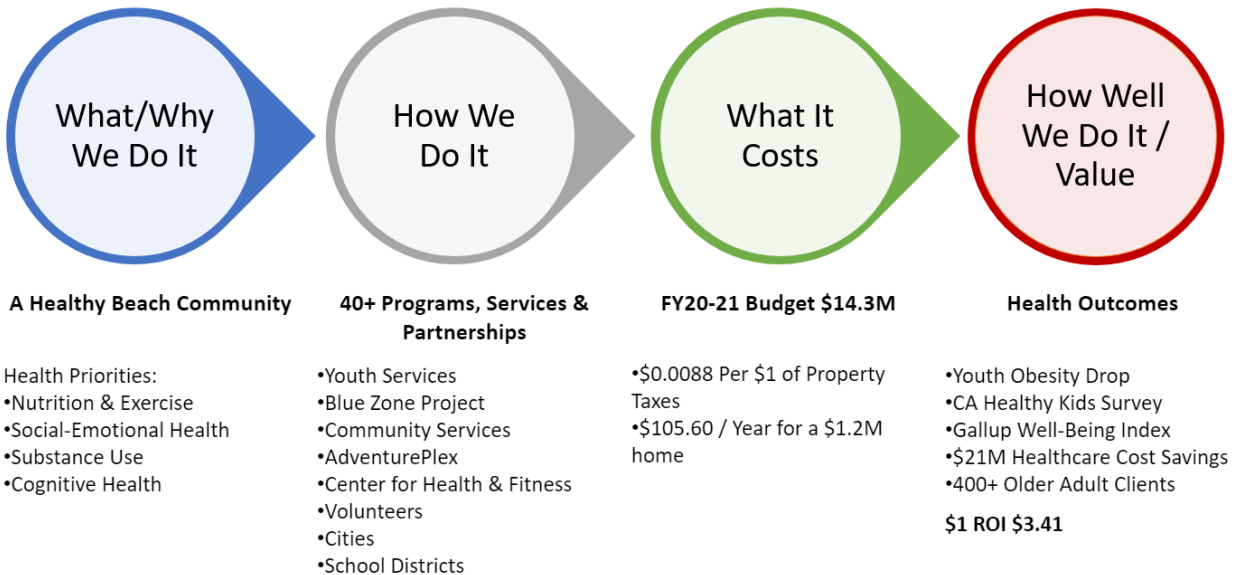
Amendments: All amendments to change the total budget by greater than \$10,000 happen at the Board level; staff will first bring recommended amendment to the Finance Committee, unless an emergency exists, for review and recommended approval to the Board and then it is presented to the Board for review and approval. The Amendment is either approved, approved with changes

or disapproved. The District’s auditors review amendments to the budget year to ensure compliance to District policy and annual budget resolution.

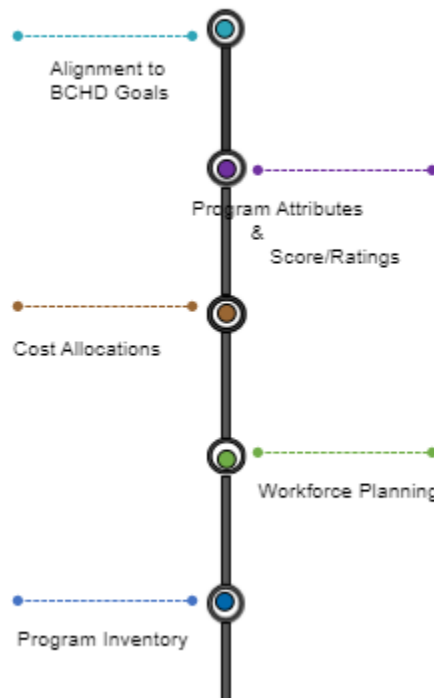
Priority Base Budget Methodology (PBB):

The District has started an initiative to incorporate a “Program and Services” Priority Based Budget to improve evaluation and transparency of its operations. The methodology will incorporate the District’s community values (called “attributes”) and budget according to those values and provide a tool to meet the changing health needs of the Beach Cities.

In FY20-21, the District established the following building blocks and identified the current status overview of the PBB. The District will continue to develop the model and provide more date in future budget years.



Tools



BCHD FY2020-21 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 consistent with best practices for governmental entities, the governmental accounting standards board (GASB), and generally accepted governmental accounting standards (GAGAS).

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.

Capital investment expenditures are defined as construction in progress (CIP), building improvements, Furniture, Fixture and Equipment (FF&E) or Information Technology investments that have a useful life exceeding one year and cost more than \$5,000. This represents a conservative approach to capitalizing assets and replacing only infrastructure elements that cannot be deferred.

The Budget Accounting Basis is the same as used in the financial reporting for the District's audited fund financial statements. As required by governmental accounting standards board (GASB), the District also reports the actual audited financial statements on a full accrual basis in accordance with GAAP (Generally Accepted Accounting Principles) with a "Reconciliation of the Balance sheet of Governmental Funds to the Statement of Net Position" and a "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities". (<http://www.bchdfiles.com/docs/bchd/finance/BCHD%20CAFR%202019.pdf>)

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 FY2020-21 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 FY2020-21 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 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.

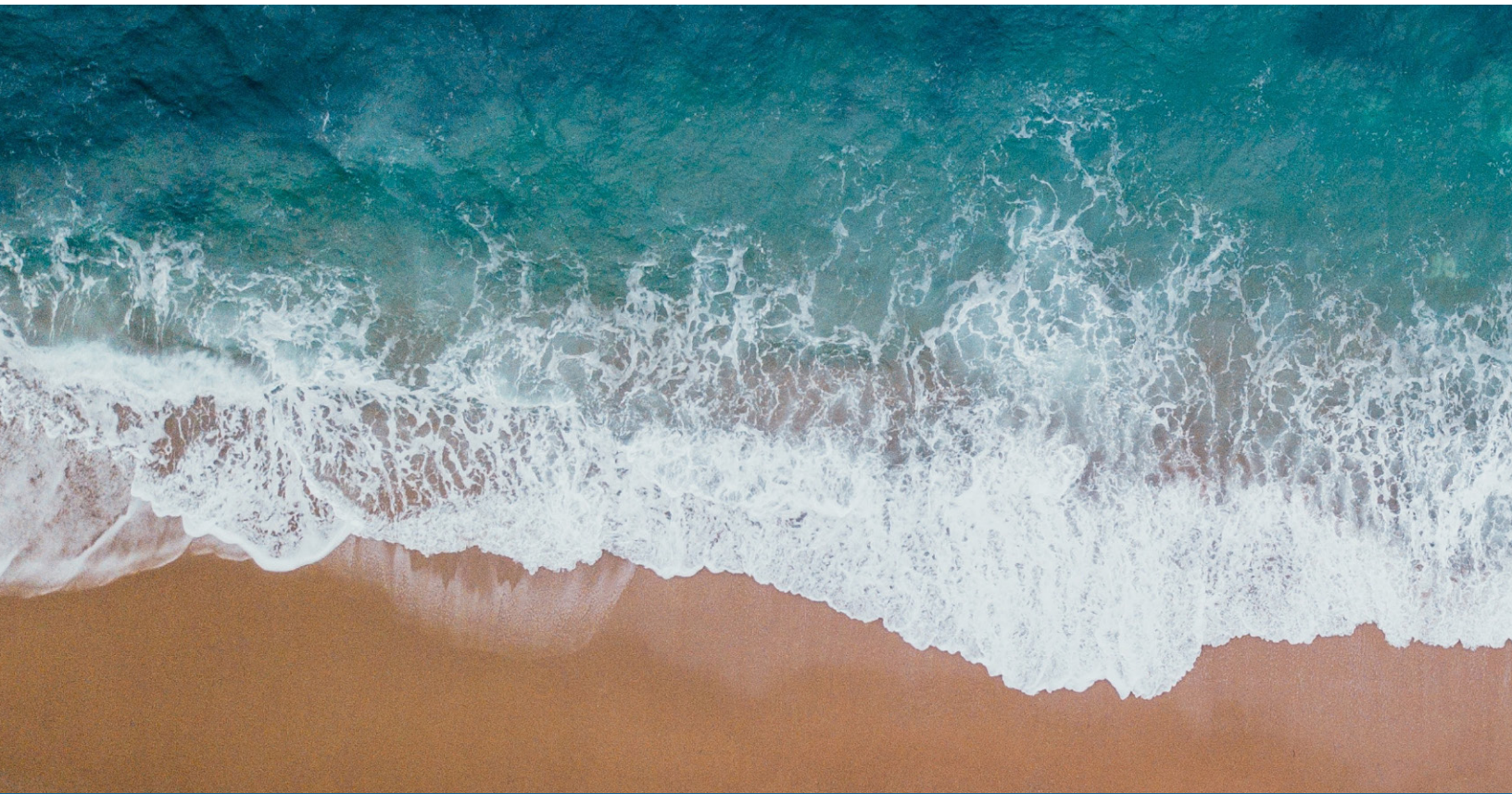
Unqualified Opinion - An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

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 FY2020-21 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
ROI	– Return on Investments
RB	– Redondo Beach
YTD	– Year to Date