

**Jericho Underhill Park District
FY2024 In Review**



Jericho Underhill Park District
Budget vs. Actual: FY 2024 P & L
7/1/2023- 6/30/2024

	Actual	Total Budget	over Budget	Statement notes
Revenue				
44000 Donations				
44001 Concert	1,379.75	1,200.00	179.75	
44002 General	2,000.68	2,960.00	-959.32	assumed donation QR code in place
44004 PayPal	4.37		4.37	
Total 44000 Donations	\$ 3,384.80	\$ 4,160.00	-\$ 775.20	
44500 ARPA Award				
44502 Underhill	16,340.00		16,340.00	
44501 Jericho	26,660.00		26,660.00	late, assumed to arrive in 2023 with Underhill's
Total 44500 ARPA Award	\$ 43,000.00	\$ 0.00	\$ 43,000.00	
45000 Town Assessments				
45001 Jericho	37,699.00	37,699.00	0.00	
45002 Underhill	23,106.00	23,106.00	0.00	
Total 45000 Town Assessments	\$ 60,805.00	\$ 60,805.00	\$ 0.00	
46000 Other Income				
46001 Interest	2,405.63	663.00	1,742.63	NEFCU reserves balance
Total 46000 Other Income	\$ 2,405.63	\$ 663.00	\$ 1,742.63	
47000 Rental Income				
47001 Pavilion/Eagle Meadows/Events	2,000.00	5,600.00	-3,600.00	usage down
47002 Fields	3,690.00	4,395.00	-705.00	usage down
47004 Commercial Permit	300.00	200.00	100.00	
47005 Portalet Usage Fee	2,000.00	1,500.00	500.00	
47006 electrical	90.00	525.00	-435.00	usage down
Total 47000 Rental Income	\$ 8,080.00	\$ 12,220.00	-\$ 4,140.00	
48000 Use Of reserved Funds				
48002 Bridge		2,500.00	-2,500.00	planned work not completed
48003 Trails	60,632.00	49,608.00	11,024.00	see project sheet
48007 Parking & Drive	15,670.00	16,340.00	-670.00	see project sheet
Total 48000 Use Of reserved Funds	\$ 76,302.00	\$ 68,448.00	\$ 7,854.00	
Total Revenue	\$ 193,977.43	\$ 146,296.00	\$ 47,681.43	

Jericho Underhill Park District
Budget vs. Actual: FY 2024 P & L
7/1/2023- 6/30/2024

	Actual	Total Budget	over Budget	Statement notes
Expenditures				
100000 Transfer to Reserves				
100003 Trails		30,000.00	-30,000.00	grant reimbursement not received in fy24
100007 Parking & Drive	26,660.00		26,660.00	ARPA funding
Total 100000 Transfer to Reserves	\$ 26,660.00	\$ 30,000.00	-\$ 3,340.00	
60000 Contract Work				
60001 Concerts	500.00	500.00	0.00	
60006 Mowing	8,185.00	12,154.00	-3,969.00	see mowing sheet
60009 Portalets	6,760.00	6,973.00	-213.00	
60016 Utilities	326.42	300.00	26.42	
60024 Snowplowing	1,655.00	1,127.00	528.00	weather dependant
60026 Dog Waste Pickup & Supplies	2,624.52	2,399.00	225.52	
60027 Web site	887.85	853.00	34.85	
60029 Parking & Drive		3,502.00	-3,502.00	annual grading. See project sheet
Total 60000 Contract Work	\$ 20,938.79	\$ 27,808.00	-\$ 6,869.21	
80000 Stewardship Projects				
80003 Trail	71,871.98	64,948.00	6,923.98	see project sheet
80004 Pond		406.00	-406.00	supports sediment expense
800042 Sediment	499.59		499.59	
Total 80004 Pond	\$ 499.59	\$ 406.00	\$ 93.59	
80006 Fields	3,933.00	11,116.00	-7,183.00	see project sheet
80008 Website	1,105.00	0.00	1,105.00	unplanned project: donation QR code, see project sheet
80011 Grounds	1,068.74	2,583.00	-1,514.26	
80012 Buildings & Structures	1,104.33	4,000.00	-2,895.67	
80013 Bridge Repairs		2,500.00	-2,500.00	see project sheet
800290 Park & Drive	61,293.95		61,293.95	see project sheet
Total 80000 Stewardship Projects	\$ 140,876.59	\$ 85,553.00	\$ 55,323.59	
90000 Business expenses				
90001 software licenses & Supplies	1,098.95	163.00	935.95	decision to move QB to cloud after budget approval
90002 Postage, PO Box	95.85	240.00	-144.15	
90003 Insurance	1,435.25	1,144.00	291.25	rate increase
90005 VLCT Membership	1,095.00	1,028.00	67.00	rate increase
90006 Publicity, Signage, Printing	382.64	360.00	22.64	permanent signs are under Buildings & Structures
Total 90000 Business expenses	\$ 4,107.69	\$ 2,935.00	\$ 1,172.69	
Total Expenditures	\$ 192,583.07	\$ 146,296.00	\$ 46,287.07	
Net Operating Revenue	\$ 1,394.36	\$ 0.00	\$ 1,394.36	

Trails

1. Fieldstone West: \$60,684.94 → \$30,000 Grant Reimbursement o/s

Project Details	date	Excavation Services	Materials	Hauling	total
Awarded Grant plus match	9/13/22	30,007.00	31,040.89	1,400.00	62,447.89
Awarded Bid	10/25/22	33,250.00	11,875.50	4,400.00	49,525.50
CR1 - Increase materials cost (GeoCell & Reba	8/16/23	-	12,350.00		12,350.00
CR-2 - excavation services	10/11/23	4,800.00	-		4,800.00
Awarded Bid		38,050.00	24,225.50	4,400.00	66,675.50
payments					
invoice 1	8/17/23	3,325.00	10,239.36	605.00	14,169.36
invoice 2	9/19/23	3,325.00	3,184.44	1,234.00	7,743.44
invoice 3	10/11/23	4,800.00	-	-	4,800.00
invoice 4	10/12/23	15,000.00	6,404.14	968.00	22,372.14
2023 Work completed & invoiced to Date:	10/27/23	26,450.00	19,827.94	2,807.00	49,084.94
invoice 5- deferred work	2024	11,600.00	\$0.00	\$0.00	11,600.00
total paid		38,050.00	19,827.94	2,807.00	60,684.94
				bid vs cost	\$5,990.56
				grant vs cost	1,762.95

2. Fieldstone West oos: \$3,040

3. Culverts: \$8,000.

4. Misc. \$147.07

Parking & Drive

details	amt	comments
prep	27,535.00	
Install drywell	6,085.00	
top coat existing parking area	7,950.00	
topcoat driveway from exit of parking area 210' out	3,980.00	
total bid	45,550.00	approved 8/1
ARPA FUNDING	43,000.00	Jericho:26,660 / Underhill:16,340
over arpa funding	2,550.00	approved 4/3
cc - post work	5,200.00	approved 4/3
cc: drive way & parking lot grading	4,000.00	approved 5/15
cc: Post cut & installation	4,500.00	approved 6/5
cc - grading & addtl. Posts	2,043.96	budget line item #60029
total project approvals	61,293.96	
60% deposit	27,330.00	paid
20% deposit	9,110.00	Paid
20% deposit	9,110.00	paid
posts purchased, installed AND swale on top side of parking	5,200.00	paid
posts cut, installed & drive grading	5,100.00	paid
posts cut, installed & drive grading	3,400.00	paid
total paid to TT	59,250.00	
post & misc expense items	2,043.96	paid to board members
total project costs	61,293.96	
cost over ARPA funding	18,293.96	paid out of FY24 operations

WEBSITE

Keyword	description	Status
ADA Compliant	Make the site more inclusive, with the goal of conformance to WCAG 2.1 level AA Need: Accessibility Statement that explains how JUPD is meeting accessibility goals.	done
Responsive design	Develop all templates using Responsive Web Design, which adapts to the size of the device each visitor is using, and is mobile-friendly.	done
News	Integrate a blog system so that news is organized by date and automatically archived off the home page when appropriate. Posts can contain videos, images, document attachments, and text content.	done
Calendar	Migrate the existing calendar to a new integrated calendar/events system that can show upcoming events on the home page, as well as list and month views.	done
New donation forms	We have developed a new mobile-friendly donation feature that's designed for fast and secure payments. Donations may be recurring or one-time. Any form can be turned into a donation or payment form. Both credit card and ACH bank transfers are supported. We'll assist with the setup of your account with Stripe, the payment provider.	done
Mailchimp	1. Implement a better list signup form 2. Create a Mailchimp template that reflects the design of the website.	Not done
Social Media	Display a gallery of recent Instagram posts. <JUPD does not currently have an Instagram account>	Not done
Forms	Implement two integrated forms: contact form and volunteer form. Website editors can easily use this form tool to make other forms as needed, such as surveys and RSVPs.	Not done
Magic folders	Add minutes and other documents easily with magic folders. When you upload documents into a defined folder, like Minutes/2022, they will automatically show in the right spot for visitors to download, with no extra steps.	Not done

Estimate	estimate
Phase 1	4,000
Phase 2	2304
Total estimate	6,304
Payments	
phase 1	2000
Phase 1	2000
phase 2	825
phase 2 - donations	280
total paid to date	5105
estimates less payments	1,199

 2025 decision

What are Maintenance Standards for Soil Based Soccer Fields?

FIELD S

NaturalLawn of America			
6-step fertilization	2,334.00	6.00	14,004.00
Aeration (entire area)	12,576.00	0.00	0.00
Aeration and Overseeding	19,900.00	1.00	19,900.00
Mowing			n/a
		total	33,904.00

S&D			
4-step fertilization	3,664.39	4.00	14,657.56
Core aeration (entire area)	3,464.00	0.00	0.00
Aeration and Overseeding	12,739.36	1.00	12,739.36
Mowing			n/a
		total	27,396.92

Budget Non-Irrigated Fields			
1-step fertilization	3,664.39	1.00	3,664.39
Overseeding targeted at wear areas or entire field if possible, Use perennial ryegrass, alternate fields / year, promote field rotation:			
Aeration and Overseeding - upper	5,452.40	0.00	0.00
Aeration and Overseeding - lower	7,528.03	1.00	7,528.03
Mowing			n/a
		total	11,192.42

Utilization	Receipts	Usage
Mansfield United	3,540.00	236.00
CCSC	225.00	15.00
	3,765.00	251.00
MAX available (spring, summer, fall)	9,630.00	642.00
utilization rate		0.39



Field cost / year

Turf maintenance	14,856.81
less receipts	3,765.00
operation expense	11,091.81
mowing	3,300.00
total operation expense	14,391.81

← Budget \$11,200

Actual : lawn fertilizations & weed control (2) \$1,966.50 * 2 = \$3,933



Mowing

Based on bid:

key	area desc	frequency	numbers	price per mow	total
1A/b	Front half of parking lot	weekly	22	50.00	1,100.00
2	Athletic fields	weekly	22	150.00	3,300.00
3	central areas	bi-weekly	11	75.00	825.00
4/5a	Off leash dog ares	bi-weekly	11	75.00	825.00
6	barn area	bi-weekly	11	60.00	660.00
9	6' path in 3,4,5,6 areas	bi-weekly	11	60.00	660.00
10	1a,2,3,5a trim around stru	bi-weekly	11	60.00	660.00
2	emergency / maintenance em	1 time	1	50.00	50.00
	Fieldstone area	bi-weekly	2	150.00	300.00
5b	agricultural Area	1 time	1	250.00	250.00
7	sledding area	1 time	0	125.00	0.00
8	open area	1 time	1	150.00	150.00
11	cut burdock swath	3 times	11	50.00	550.00
				total	9,330.00

Actual: \$8,185 Budget: \$12,154

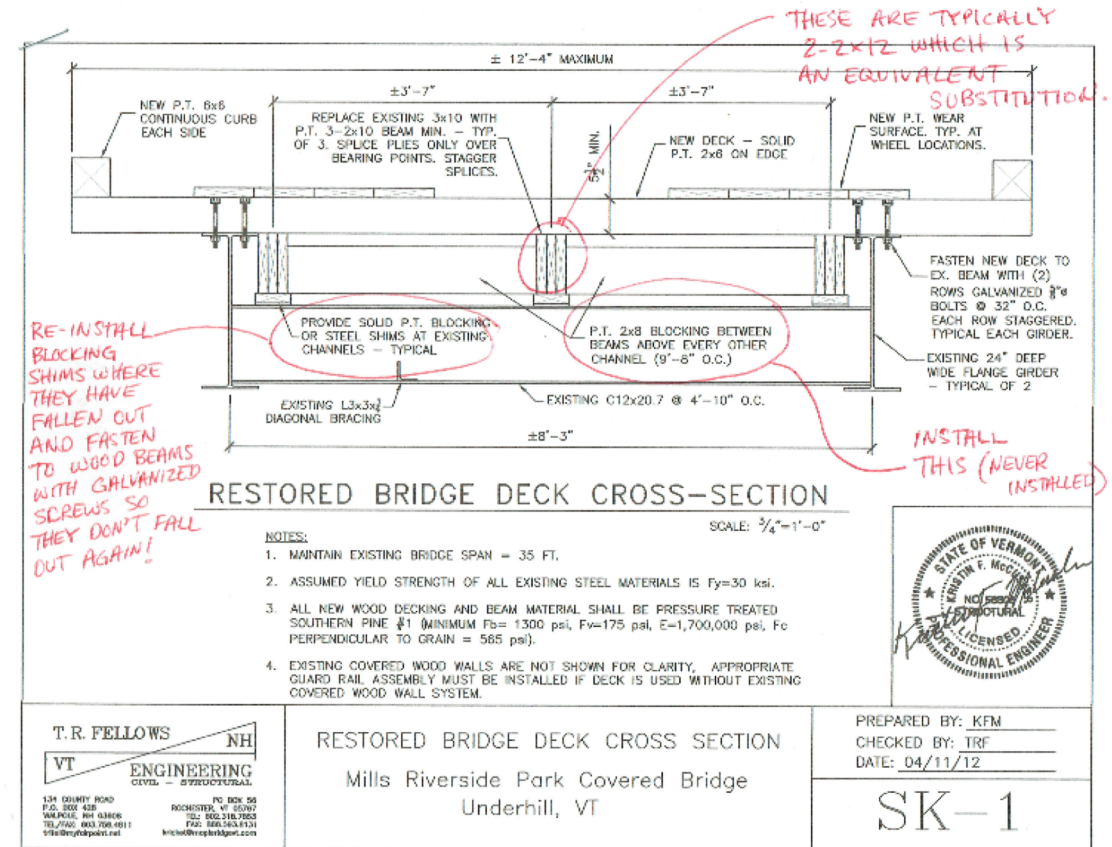
 2025 decision

Bridge

Abutments – maintenance required

Per Cricket “And as mentioned at the meeting, all deck and superstructure components, as installed and with the attached maintenance items addressed, are well within the posted 10,000 lb loading capacity.” I don’t recall being even the least bit worried about pick-up trucks and passenger vans on the bridge in its current condition, because those are well under 10,000 lbs.

We did discuss having heavier maintenance vehicles – say a loaded septic pump truck – access via the other route coming in from the other side of the river, but I think that you were already doing that. I wouldn’t recommend changing the sign or the load rating, and I certainly wouldn’t worry about pick-up trucks or passenger vans (say like the 15 passenger variety used by VYCC) - I would just see to it that the attached maintenance items get completed at some point.



 2025 decision

How Projects were funded



Stewardship Projects	Project Cost	FY24 (7/23-6/24)	Funding Source		
			Reserve	ARPA	Operations
Bridge abutment repair	\$2,535	\$0			
Field (Turf) mgmt.	\$3,933	\$3,933			\$3,933
Parking & Drive Rebuild	\$61,294	\$61,294		\$43,000	\$18,294
Ponds - fishing, sediment, settling	\$500	\$500			\$500
Website - Phases 2 donation page	\$1,105	\$1,105			\$1,105
Trails - West Fieldstone Loop, culverts	\$71,872	\$71,872	\$60,685		\$11,187
Grounds	\$1,069	\$1,069			\$1,069
Buildings & Structures	\$1,104	\$1,104			\$1,104
JUPD 25th celebration	tbd	\$0			
TOTAL PROJECT COSTS		\$140,877	\$60,685	\$43,000	\$37,192
Cash Reserve			\$30,402		
Bridge Reconstruction			\$35,407		
Park & Drive			\$0	\$0	
JUPD2020			\$4,191		
Trails			\$0		
Reserves Balance 6/30/24			\$70,000	\$0	

* Recreational Trails Program (RTP) grant reimbursement \$30,000 in process

JERICHO-UNDERHILL PARK DISTRICT

Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
31 NEFCU - JUPD Power	69,999.98
33 UB - JUPD Muni checking	26,895.65
Total Bank Accounts	\$96,895.63
Accounts Receivable	
11000 Accounts Receivable	300.00
Total Accounts Receivable	\$300.00
Total Current Assets	\$97,195.63
TOTAL ASSETS	\$97,195.63
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
46433 Security Deposit/Refund	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$0.00
Total Liabilities	\$0.00
Equity	
30000 Opening Balance Equity	0.00
32000 Unrestricted Net Assets	25,801.29
34000 Capital Projects	
34001 Cash	30,401.98
34002 Bridge Reconstruction	35,407.00
34003 Trails	0.00
34005 JUPD2020	4,191.00
34007 Parking & Drive	0.00
Total 34000 Capital Projects	69,999.98
Net Revenue	1,394.36
Total Equity	\$97,195.63
TOTAL LIABILITIES AND EQUITY	\$97,195.63

Farmers Market Portlet monthly payment

Significant Financial Events

- ❖ Trails
 - ❖ Field Stone West Completed → grant reimbursement in process
 - ❖ 2 Culverts replaced
- ❖ Driveway & Parking - expanded, posted..
- ❖ Mowing – accounts payable complete
- ❖ Fields – lawn fertilization and weed control treatment
- ❖ Web enhancement to support Donations
- ❖ Emergency / maintenance entrance enhanced – mowed, sign, gate
- ❖ Signage - Dog Policy, eclipse, roadways
- ❖ QuickBooks migration to cloud for transferability & security
- ❖ Contract maintenance work (portalet, utilities, dog waste, web, mowing, plowing)
- ❖ Grounds & building / structure projects completed - Landscaping, tree storm damage cleanup, sediment pond excavation, fencing, painting..



Improved Project ownership & accountability



Operational Contracts	Stewardship Projects
Mowing	Bridge Repair
Portlets	WEB
Utilities	trails
snowplowing	fields
Dog waste pickup	2025 Celebration
Web	Business Contracts
Park & Drive	Zoom
	QB
	Insurance
	VLCT membership

- ✓ Contracts (project / annual) specify - total amt., invoicing amts. & frequency
- ✓ Lead / owner responsible for Approving invoice payment
- ✓ Lead / owner responsible for managing change requests & updating information
- ✓ Invoices / bills / expenses from BOD must specify contract / project the expense applies to (ie. Jerri hill expenses)
- ✓ Contract documentation must reside in location accessible to all board members

Motions..



Number	Motion
1	Approve FYE24 reporting