

2020/2021

**Final
Budget**

BOARD OF DIRECTORS

Jessica Dias
Kathleen Stricklin
Michael Seaman
Teresa Higgins
Laura Lavallee

GENERAL MANAGER

Michael Grace

**Fulton-El Camino
Recreation and Park District
2201 Cottage Way, Sacramento, CA 95825**

**Fulton-El Camino Recreation and Park District
2201 Cottage Way, Sacramento, CA 95825**

2020/2021 Final Budget

Board of Directors

Jessica Dias
Kathleen Stricklin
Michael Seaman
Teresa Higgins
Laura Lavallee

Chair
Vice Chair
Secretary
Director
Director

Budget prepared by:

Michael Grace
Linda Montijo
Becky McDaniel
James Brown
Alan Owen

General Manager
Superintendent of Administration
Superintendent of Recreation
Chief of Park Police
Park Maintenance Manager

**Fulton-El Camino Recreation and Park District
All Funds**

Summary

Fulton-EI Camino Recreation and Park District
All Funds
Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2020/2021

	Actual FY 16/17	Final Actual FY 17/18	Actual FY 18/19	Final FY 19/20	Budget FY 20/21
<u>Total Beginning Reserve Balance</u>	\$867,368	\$652,992	\$761,111	\$1,060,797	\$496,912
<u>INCOME</u>					
<u>Taxation</u>					
PM & RI District #1	\$360,957	\$371,822	\$385,224	\$392,331	\$416,257
PM & RI District #2	\$204,864	\$214,513	\$222,059	\$225,260	\$236,060
Taxes - General Fund	\$1,173,191	\$1,239,565	\$1,306,492	\$1,373,629	\$1,417,132
Total Taxes	<u>\$1,739,012</u>	<u>\$1,825,900</u>	<u>\$1,913,775</u>	<u>\$1,991,220</u>	<u>\$2,069,449</u>
<u>Revenue</u>					
All Non-Tax Revenues	\$852,779	\$1,155,690	\$2,497,251	\$1,003,837	\$1,406,527
Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Vehicle Code Fines, Picnic Rentals and Misc Reimbursements					
Total Income	\$2,591,791	\$2,981,590	\$4,411,026	\$2,995,057	\$3,475,976
Total Funding Available	\$3,459,159	\$3,634,582	\$5,172,137	\$4,055,854	\$3,972,889
<u>EXPENDITURES</u>					
Salaries and Employee Benefits	\$1,918,041	\$1,925,399	\$2,034,078	\$2,161,659	\$1,984,328
Services and Supplies	\$714,693	\$775,285	\$814,114	\$820,956	\$873,729
Capital Outlay	\$158,853	\$147,393	\$683,972	\$531,467	\$654,566
Land Purchase	\$0	\$0	\$551,106	\$0	\$0
Loan Redemption	\$0	\$0	\$0	\$44,861	\$45,355
Total Expenditures	\$2,791,587	\$2,848,077	\$4,083,270	\$3,558,943	\$3,557,977
<u>Total Ending Reserve Balance</u>	\$652,992	\$761,112	\$1,060,797	\$496,912	\$414,911
Net Change to Reserve Balance	(\$214,376)	\$108,120	\$299,686	(\$563,886)	(\$82,001)

Key Assumptions:

- * Seasonal part-time staff will receive an increase in January 2021 proportional to the minimum wage increasing from 13.00/hr to 14.00/hr
- * We assumed a 2.5% increase in property tax collection and a 3% increase in the assessments.
- * We are assuming medical insurance premiums increasing 10%

Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2020/2021
Estimated Funding Revenue Summary
Final

<u>FUNDING SOURCE</u>	<u>Account</u>	Budget		Budget
		2019/2020	Final 2019/2020	2020/2021
Total Ending Reserve Balance, 6-30		\$1,611,903	\$1,060,798	\$496,912
PM & RI District Assessment #1		\$400,000	\$392,331	\$416,257
PM & RI District Assessment #2		\$233,000	\$225,260	\$236,060
Taxes - Delinquent	9104, 9105	\$10,847	\$10,316	\$10,677
Taxes--Secured Roll	9101	\$1,218,539	\$1,210,138	\$1,252,493
Taxes--Unsecured Roll	9102	\$44,587	\$45,020	\$46,596
Taxes--Supplemental	9103	\$34,119	\$32,707	\$33,852
Taxes--Unitary	9106	\$22,783	\$21,926	\$22,693
Homeowners Property Subvention - HOPTER	9522	\$12,462	\$11,521	\$11,924
Miscellaneous Taxes	9110, 9120	\$51	\$61	\$63
	9130, 9140	\$726	\$806	\$834
RDA Dissolution Funds		\$0	\$0	\$0
Redevelopment Pass-Through		\$38,000	\$41,134	\$38,000
Total Tax Related Revenue		\$2,015,114	\$1,991,220	\$2,069,449
<u>Other Revenue</u>				
Building Rentals	9429	\$93,000	\$45,652	\$0
In-Lieu Fees (Account 0088)	9529	\$0	\$0	\$0
Inter Governmental Aid	9569	\$296,450	\$0	\$293,482
Recreation Fees	9646	\$547,522	\$422,248	\$447,159
Landscaping Fees	9653	\$0	\$0	\$0
Water Resale*	9708	\$16,000	\$15,024	\$16,000
Vehicle Code Fines	9310	\$56,000	\$62,046	\$35,000
Law Enforcement Services	9697	\$352,000	\$363,013	\$416,290
Interest and Other Misc.	9790	\$53,499	\$12,592	\$26,500
2332, 2334, 2336 Edison	9429	\$63,420	\$38,368	\$70,596
Interfund Trans	9696	\$0	\$0	\$0
Misc. Fees	9649	\$0	\$44,896	\$25,000
Pool Rental	9646	\$0	\$0	\$12,500
Insurance Proceeds	9569	\$0	\$0	\$64,000
*1/2 share of the Cottage water is rebilled to San Juan Unified School District				
Total Other Revenue		\$1,477,891	\$1,003,837	\$1,406,527
<u>TOTAL Revenue</u>		\$5,104,909	\$4,055,855	\$3,972,889

**Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2020/2021
Expenditure Summary**

Final

		<u>EXPENDITURES*</u>		
**		Budget 2019/2020	Final 2019/2020	Budget 2020/2021
1100	Board of Directors	\$22,000	\$18,855	\$37,100
2100	Management/Administration	\$130,156	\$117,960	\$114,482
2300	Business and Financial	\$937,747	\$877,347	\$909,982
2400	Facility Rentals	\$50,109	\$53,794	\$0
3100	Recreation Program Supervision	\$242,672	\$239,893	\$241,572
3200	Playgrounds	\$309,340	\$287,526	\$232,695
3300	Youth Sports	\$14,564	\$7,533	\$11,710
3400	Adult Sports	\$39,300	\$32,744	\$20,100
3500	Aquatics	\$123,093	\$91,225	\$89,045
3600	Leisure Classes and Events	\$15,742	\$11,460	\$5,659
3700	Special Events/Special Revenue	\$20,637	\$22,332	\$6,984
3800	Senior Citizens/Community Services	\$4,060	\$1,666	\$2,200
3900	Recreation General	\$15,168	\$9,718	\$15,168
4200	Grounds Equipment and Maintenance	\$611,079	\$618,543	\$623,036
4300	Building Maintenance and Security	\$42,330	\$39,060	\$42,461
4400	Park Police	\$497,588	\$501,285	\$443,482
4500	Pool Maintenance and Operation	\$46,952	\$37,260	\$46,902
4600	Edison Properties	\$20,436	\$12,002	\$15,478
5100	Capital Equipment	\$19,450	\$15,936	\$5,369
5100	Vehicles	\$30,870	\$22,813	\$14,500
5102	Operating Transfer Out	\$0	\$0	\$0
5103	Land Purchase/Energy Improvements	\$0	\$89,627	\$71,412
5200	Loan Redemption	\$0	\$0	\$0
5200	Capital Expenditures	\$938,011	\$447,951	\$608,639
	TOTAL EXPENDITURES	\$4,131,304	\$3,556,530	\$3,557,977
7300	Reserve Balance	\$973,606	\$496,912	\$414,911
	TOTAL	\$5,104,909	\$4,053,442	\$3,972,888

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

Fulton-EI Camino Recreation and Park District
All Funds -- FY 2020-2021
Expenditures

		Final				
CODE	DESCRIPTION	GL Totals 2016/2017	GL Totals 2017/2018	GL Totals 2018/2019	GL Totals 2019/2020	GL Totals 2020/2021
1000	Salaries & Additives FT	\$1,065,942	\$1,128	\$1,185,381	\$1,256,161	\$1,139,982
	Part time	\$726,383	\$823	\$876,767	\$905,567	\$844,346
SALARY TOTAL		\$1,792,325	\$1,950,791	\$2,062,149	\$2,161,728	\$1,984,328
2005	Advertising/Legal Notice	\$2,025	\$710	\$694	\$689	\$750
2029	Business Meeting Exp.	\$6,000	\$2,948	\$1,233	\$2,995	\$3,230
2031	Business Travel	\$2,008	\$3,280	\$1,608	\$1,943	\$1,400
2035	Education/Training	\$10,488	\$9,021	\$7,565	\$9,707	\$14,200
2038	Employee Recognition	\$1,645	\$1,578	\$292	\$333	\$400
2051	Insurance	\$52,900	\$43,487	\$52,552	\$71,721	\$95,960
2061	Memberships	\$11,054	\$11,416	\$12,191	\$11,617	\$12,500
2076	Office Supplies	\$12,000	\$11,626	\$13,850	\$10,027	\$11,000
2081	Postage	\$9,900	\$2,902	\$3,834	\$4,207	\$5,648
2085	Printing-Commercial	\$9,800	\$6,139	\$13,695	\$9,129	\$11,030
2103	Agric./Hort. Services	\$925	\$925	\$1,240	\$250	\$500
2104	Agric./Hort. Supplies	\$325	\$0	\$1,052	\$1,680	\$1,050
2111	Building Main. Services	\$400	\$150	\$168	\$363	\$225
2112	Building Main. Supplies	\$1,987	\$1,975	\$1,847	\$3,427	\$2,500
2122	Chemical Supplies	\$17,029	\$18,320	\$13,939	\$13,036	\$15,500
2131	Electrical Maintenance Services	\$1,877	\$543	\$52	\$272	\$275
2132	Electrical Maintenance Supplies	\$775	\$1,513	\$219	\$193	\$325
2141	Land Imp. Maintenance Service	\$25	\$0	\$9,073	\$300	\$1,500
2142	Land Imp. Maintenance Supplies	\$15,050	\$9,160	\$11,049	\$7,804	\$7,700
2151	Mechanical Sys. Services	\$450	\$325	\$1,263	\$725	\$625
2152	Mechanical Sys. Supplies	\$2,575	\$4,129	\$3,842	\$1,886	\$1,725
2162	Painting Supplies	\$2,700	\$3,912	\$1,506	\$1,325	\$1,700
2167	Plumbing Maintenance Services	\$1,400	\$1,898	\$1,196	\$2,161	\$1,325
2168	Plumbing Maintenance Supplies	\$6,294	\$5,995	\$6,517	\$5,814	\$7,225
2171	Rent/Real Estate	\$27,250	\$29,747	\$28,299	\$29,148	\$30,000
2185	Permit Fees	\$5,658	\$5,926	\$5,758	\$5,108	\$5,200
2191	Electricity	\$52,000	\$59,777	\$51,210	\$56,204	\$55,500
2192	Gas	\$7,500	\$9,591	\$9,234	\$1,865	\$12,000
2193	Refuse Disposal	\$16,000	\$19,046	\$18,108	\$18,558	\$19,300
2195	Sewage Disposal	\$10,000	\$11,604	\$12,411	\$10,685	\$11,200
2197	Telephone	\$21,202	\$16,217	\$14,498	\$14,021	\$13,600
2198	Water	\$116,200	\$128,740	\$128,170	\$136,345	\$141,500
2205	Automotive Main. Serv.	\$13,789	\$14,978	\$29,842	\$20,357	\$18,000
2206	Automotive Supplies	\$6,258	\$8,982	\$4,929	\$6,165	\$8,000
2226	Expendable Tools	\$5,025	\$2,131	\$2,402	\$3,763	\$3,100
2236	Fuel/Lubricants	\$30,000	\$35,191	\$42,428	\$50,713	\$48,500
2261	Office Equip. Main. Serv.	\$5,000	\$1,070	\$645	\$140	\$500
2275	Rents/Leases Equipment	\$6,600	\$9,853	\$4,693	\$7,051	\$6,725
2291	Other Equip. Main. Serv.	\$6,762	\$1,916	\$10,974	\$9,983	\$8,000
2292	Other Equip. Main. Supplies	\$4,467	\$3,311	\$3,623	\$3,254	\$3,000
2314	Personal Equipment	\$17,301	\$11,907	\$16,895	\$17,837	\$15,050
2322	Custodial Supplies	\$8,544	\$8,840	\$10,619	\$13,117	\$13,000
2332	Food/Catering/Concessions	\$529	\$592	\$677	\$766	\$700
2505	Acct./Financial Serv.	\$10,000	\$8,529	\$12,416	\$8,900	\$9,000
2507	Property Tax Collection	\$16,000	\$15,549	\$15,686	\$17,330	\$16,000
2531	Legal Services	\$25,000	\$18,428	\$4,859	\$5,109	\$10,000
2551	Planning Services	\$19,000	\$0	\$19,783	\$17,000	\$500
2591	Other Professional Serv.	\$93,503	\$97,785	\$110,283	\$110,220	\$142,335
2811	Data Processing Services	\$3,750	\$12,576	\$11,979	\$7,295	\$9,110
2813	BOE Sales Tax Audit	\$0	\$465	\$252	(\$227)	\$250
2817	Election Services	\$0	\$0	\$2,008	\$0	\$18,200
2852	Recreation Supplies	\$77,102	\$90,574	\$63,221	\$60,087	\$34,666
2898	Other Oper. Exp. Sup.	\$16,819	\$10,009	\$10,203	\$22,422	\$18,300
2899	Other Oper. Exp. Serv.	\$125	\$0	\$6,091	\$1,419	\$1,800
2915	Compass Costs	\$0	\$0	\$1,300	\$1,839	\$2,000
2987	Land Line Charges	\$0	\$0	\$141	\$248	\$400
SERVICE & SUPPLIES TOTAL		\$790,487	\$775,286	\$814,113	\$818,324	\$873,729
4101	Land Purchase/Energy Improv.	\$0	\$0	\$0	\$0	\$45,355
4202	Impv. Other Than Build.	\$95,337	\$93,824	\$107,453	\$244,737	\$585,577
4202	Improvements - Bldg	\$0	\$0	\$526,630	\$247,981	\$49,119
4303	Vehicles	\$0	\$0	\$32,188	\$22,813	\$14,500
4303	Equipment	\$63,516	\$53,570	\$17,701	\$15,936	\$5,369
CAPITAL OUTLAY TOTAL		\$158,853	\$147,393	\$683,972	\$531,467	\$699,920
GRAND TOTAL		\$2,741,665	\$2,873,470	\$3,560,233	\$3,511,518	\$3,557,977

Final

**Fulton-El Camino Recreation and Park District
General Fund**

Summary

Fulton-EI Camino Recreation and Park District
General Fund
Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2020/2021

	Final				
	Actual <u>FY 16/17</u>	Actual <u>FY 17/18</u>	Actual <u>FY 18/19</u>	Final <u>FY 19/20</u>	Budget** <u>FY 20/21</u>
<u>Total Beginning Reserve Balance</u>	\$621,547	\$373,692	\$501,123	\$749,413	\$430,459
<u>INCOME**</u>					
<i>Taxation</i>					
Taxes--General Fund	\$1,173,191	\$1,239,565	\$1,306,492	\$1,373,629	\$1,417,132
 <i>Revenue</i>	 \$829,304	 \$1,127,664	 \$2,142,182	 \$945,233	 \$1,243,431
<small>Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Building/Picnic Rentals and Grant Reimbursements</small>					
Total Income	\$2,002,495	\$2,367,229	\$3,448,673	\$2,318,862	\$2,660,563
Total Funding Available	\$2,624,042	\$2,740,921	\$3,949,796	\$3,068,275	\$3,091,022
<u>EXPENDITURES</u>					
Salaries and Employee Benefits***	\$1,772,453	\$1,746,531	\$1,841,428	\$2,084,906	\$1,938,852
Services and Supplies	\$358,701	\$390,779	\$399,612	\$496,469	\$508,599
Capital Outlay	\$119,196	\$102,487	\$430,486	\$56,441	\$315,052
Land Purchase	\$0	\$0	\$528,858	\$0	\$0
Total Expenditures	\$2,250,350	\$2,239,797	\$3,200,384	\$2,637,817	\$2,762,502
Reserve Withdrawal					
<u>Total Ending Reserve Balance</u>	\$373,692	\$501,124	\$749,413	\$430,459	\$328,520
Net Change to Reserve Balance	(\$247,855)	\$127,431	\$248,290	(\$318,954)	(\$101,939)

**Includes Funds for 100% CRDEB Distributions

*** Salaries and Employee Benefits for 20/21 Budget based on Minimum Wage, Step Increases and a 3% COLA

**Fulton-El Camino Recreation and Park District
General Fund
Budget--FY 2020/2021
Estimated Revenue Summary**

Final

<u>REVENUE</u>	<u>Account</u>	Budget		Budget
		2019/2020	Final 2019/2020	2020/2021
<i>Total Reserve Fund Balance, 6-30</i>		\$1,278,271	\$749,413	\$430,459
Taxes - Delinquent	9104, 9105	\$10,847	\$10,316	\$10,677
Taxes--Secured Roll	9101	\$1,218,539	\$1,210,138	\$1,252,493
Taxes--Unsecured Roll	9102	\$44,587	\$45,020	\$46,596
Taxes--Supplemental	9103	\$34,119	\$32,707	\$33,852
Taxes--Unitary	9106	\$22,783	\$21,926	\$22,693
Homeowners Property Subvention - HOPTER	9522	\$12,462	\$11,521	\$11,924
Miscellaneous Taxes	9110, 9120	\$51	\$61	\$63
	9130, 9140	\$726	\$806	\$834
RDA Dissolution Funds	9196	\$0	\$0	\$0
Redevelopment Pass Through	9533	\$38,000	\$41,134	\$38,000
Total Tax Related Revenue		\$1,382,114	\$1,373,629	\$1,417,132
<u>Other Revenue</u>				
Building Rentals	9429	\$93,000	\$45,652	\$0
In-Lieu Fees (Account 0088)	9529	\$0	\$0	\$0
Inter Governmental Aid (Grants)	9569	\$296,450	\$0	\$293,482
Recreation Fees	9646	\$547,522	\$422,248	\$447,159
Landscaping Fees	9653	\$0	\$0	\$0
Citation Revenue	9310	\$56,000	\$62,046	\$35,000
Law Enforcement Services	9697	\$352,000	\$363,013	\$416,290
Mandated Cost Recovery	9790	\$0	\$0	\$0
Interest and Other Misc.	9790	\$26,500	\$7,380	\$26,500
Misc. Other	9790	\$0	\$44,896	\$25,000
Land Purchase	9872	\$0	\$0	\$0
Energy Improvements	9872	\$0	\$0	\$0
*1/2 share of the Cottage water is rebilled to San Juan Unified School District - Moved to 396A				
Total Other Revenue		\$1,371,472	\$945,233	\$1,243,431
		\$4,031,857	\$3,068,275	\$3,091,022

**Fulton-El Camino Recreation and Park District
General Fund
Budget--FY 2020/2021
Expenditure Summary**

Final

<u>EXPENDITURES*</u>		Budget 2019/2020	Final 2019/2020	Budget 2020/2021
1100	Board of Directors	\$22,000	\$18,855	\$37,100
2100	Management/Administration	\$130,156	\$117,960	\$114,482
2300	Business and Financial	\$922,997	\$862,682	\$884,527
2400	Facility Rentals	\$50,109	\$53,794	\$0
3100	Recreation Program Supervision	\$242,672	\$239,893	\$241,572
3200	Playgrounds	\$309,340	\$287,526	\$232,695
3300	Youth Sports	\$14,564	\$7,533	\$11,710
3400	Adult Sports	\$39,300	\$32,744	\$20,100
3500	Aquatics	\$123,093	\$91,225	\$89,045
3600	Leisure Classes and Events	\$15,742	\$11,460	\$5,659
3700	Special Events/Special Revenue	\$20,637	\$22,332	\$6,984
3800	Senior Citizens/Community Services	\$4,060	\$1,666	\$2,200
3900	Recreation General	\$15,168	\$9,718	\$15,168
4200	Grounds Equipment and Maintenance	\$263,065	\$281,224	\$300,265
4300	Building Maintenance and Security	\$42,330	\$39,060	\$42,461
4400	Park Police	\$497,588	\$501,285	\$443,482
5100	Capital Equipment	\$0	\$0	\$2,187
5100	Vehicles	\$20,200	\$14,888	\$14,500
5102	Operating Transfer Out	\$0	\$0	\$0
5103	Land Purchase/Energy Improvements	\$0	\$0	\$0
5200	Capital Expenditures	\$365,450	\$41,553	\$298,365
5200	Loan Redemption	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$3,098,471	\$2,635,397	\$2,762,502
7300	Reserve Balance	\$933,387	\$430,459	\$328,520
	TOTAL	\$4,031,857	\$3,065,856	\$3,091,022

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

Final

1000
Board of Directors

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final			Program: 1100
	Board of Directors			
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>
2019/2020	320	\$7,629	\$11,226	\$18,855
2020/2021	320	\$6,300	\$30,800	\$37,100

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes	\$16,897	\$18,855	\$37,100
Other Revenue:	\$0	\$0	\$0
Total:	\$16,897	\$18,855	\$37,100

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

1100

Board of Directors
Final

PROGRAM DESCRIPTION: Representation of the residents of the District through active participation in the policy making process of the agency. The Board of Directors meets monthly and provides for four special meetings during the year. One of these meetings is for an annual park tour. Responsible for approval of all expenditures, reports, the preliminary and final budget, and the recommendations of present and long range projects. They also act within other capabilities as prescribed by the Public Resources Code.

Human Resources Detail

	<u>Hours</u>	<u>Stipend</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
Five Board Members		\$6,300	\$7,000	\$7,629	\$6,300

<u>Additives Memo</u>	Final 2019/2020	Budget 2020/2021
Social Security	\$473	\$391
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$0	\$0
Workers Comp	\$31	\$26
Unemployment Insurar	\$153	\$126
Medicare	\$111	\$91
Total Additives	\$767	\$634

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
2029	Conference and/or Official Meeting Expense*	\$5,000	\$1,467	\$2,500
2061	Membership, CARPD, CSDA, CPRS, LAFCO**	\$10,000	\$9,758	\$10,100
2817	Election Services (General)	\$0	\$0	\$18,200
	Total	\$15,000	\$11,226	\$30,800
	GRAND TOTAL	\$22,000	\$18,855	\$37,100

* (2029) Detail
Expense at \$1000 per year per Director

** (2061) Detail

California Assn. Of Recreation and Park Districts	\$2,500
California Special District Association	\$6,485
California Parks and Recreation Society	\$480
Greater Arden Cahmber of Commerce	\$175
Sac. Area Regional Theater Alliance	\$60
LAFCO	\$350

Final

**2000
Administration**

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final			General Manager Program: 2100
	Management			
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>
2019/2020	2,080	\$97,956	\$20,004	\$117,960
2020/2021	2,076	\$109,682	\$4,800	\$114,482

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$108,288	\$117,960	\$122,085
Other Revenue:	\$0	\$0	\$0
Total:	<u>\$108,288</u>	<u>\$117,960</u>	<u>\$122,085</u>

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

2100

General Manager
Final

PROGRAM DESCRIPTION: Performance of the management functions of the district as outlined in the District Policy Manual. Analyze, develop and recommend policies and projects to meet planning goals; establish performance criteria for goals and audit programs continually. Evaluate and modify methods and concepts to keep pace with viable community need/prepare budget and methods of fiscal control. Manage Assessment Districts and prepare annual budgets.

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
General Manager (including Auto Allowance)	346	\$97,956	\$97,956	\$97,956	\$16,326
Payout for Retiring General Manager			\$0	\$0	\$18,214
New General Manager	1,730	\$85,560	\$0	\$0	\$75,143
TOTAL			\$97,956	\$97,956	\$109,682

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$6,055	\$6,800
Group Insurance	\$19,218	\$23,653
PERS	\$9,648	\$8,214
PARS Retirement	\$0	\$0
Worker's Comp	\$384	\$516
Unemployment Insurance	\$1,959	\$2,194
Medicare	\$1,420	\$1,590
Total Additives	\$38,684	\$42,967

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2029	Official Meeting Expense*	\$1,000	\$1,138	\$500
2031	Business Travel**	\$300	\$97	\$300
2035	Education/Training***	\$1,400	\$971	\$2,500
2038	Employee Recognition/Meetings	\$400	\$333	\$400
2061	Memberships****	\$600	\$465	\$600
2551	Planning Services	\$28,500	\$17,000	\$500
	Total	\$32,200	\$20,004	\$4,800
	GRAND TOTAL	\$130,156	\$117,960	\$114,482

* (2029) Detail	Community Meetings	\$100
	Parking, Miscellaneous Meetings	\$150
** (2031) Detail	Business Travel Out of Area	\$500
*** (2035) Detail	CARPD Annual Meeting	\$250
	CSDA Legislation Days	\$250
	CSDA Conference	\$500
	CSDA GM Training	\$1,000
**** (2061) Detail	Rotary Club of Arden Arcade	\$250
	CPRS	\$150

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

Business and Financial
Final

DEPARTMENT	Management			Program: 2300	
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	3,827	\$712,852	\$149,830	\$862,682	\$26,500
2020/2021	3,120	\$703,257	\$181,270	\$884,527	\$27,200 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$451,198	\$451,198	\$857,327
Reserve Fund:	\$280,434	\$384,984	\$0
Other Revenue:	\$40,000	\$26,500	\$27,200
Total:	\$771,632	\$862,682	\$884,527

- * \$0 Picnic Rentals - moved to 2400
- * \$26,000 Miscellaneous Reimbursements
- * \$500 Interest
- \$700 Concessions

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2020/2021**

2300

Business and Financial

Final

PROGRAM DESCRIPTION: Preparation of the Board Agenda; index and file all official and district records; provide clerical and financial services to all departments; process all claims and payrolls and present for payment. Perform all record and bookkeeping functions and prepare the financial reports.

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
Superintendent of Administration	2,080	68,940	\$68,940	\$68,940	\$68,940
Administrative Assistant	-	-	\$10,971	\$10,971	\$0
Accounting Clerk I	1,040	\$20.09	\$26,117	\$26,836	\$20,894
TOTAL			\$106,028	\$106,747	\$89,834

<u>Additives Memo</u>	Final 2019/2020	Budget 2020/2021	<u>Payroll Overhead</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
Social Security	\$4,954	\$4,274	Retiree Health Benefits	\$48,371	\$29,140	\$44,390
Group Insurance	\$43,739	\$32,760	Social Security/Medicare	\$78,905	\$80,972	\$68,448
PERS	\$6,333	\$6,477	Medical/Dental/LTD Group Insurance	\$205,567	\$186,858	\$179,054
PARS Retirement	\$1,006	\$784	PERS Retirement	\$177,347	\$176,110	\$188,973
Worker's Comp	\$502	\$422	PARS Retirement	\$26,787	\$21,104	\$20,196
Unemployment Insurance	\$595	\$714	Worker's Comp	\$98,017	\$97,157	\$100,200
Medicare	\$1,548	\$1,303	Unemployment Insurance	\$31,304	\$11,828	\$8,338
Total Additives	\$57,130	\$45,431	Allowances	\$3,600	\$3,600	\$3,825
			Total Payroll Overhead	\$669,898	\$606,105	\$613,423

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
2031	Business Travel	\$600	\$738	\$600
2035	Education and Training	\$750	\$291	\$500
2051	Insurance/Liability - Liability	\$61,254	\$60,246	\$90,960
2076	Office Supplies	\$14,000	\$10,027	\$11,000
2081	Postage-Postage Meter	\$1,500	\$1,810	\$2,000
2085	Printing Services (Commercial)	\$650	\$822	\$650
2197	Telephone	\$10,500	\$10,235	\$10,500
2261	Office Equipment Maintenance	\$500	\$140	\$500
2275	Rents/Leases of Equipment - Copier Lease/Printer Program	\$4,000	\$7,051	\$6,500
2332	Office Concessions	\$700	\$766	\$700
2505	Auditor	\$9,000	\$8,900	\$9,000
2507	Property Tax Collection Fees	\$16,000	\$17,172	\$16,000
2531	Legal Services	\$5,000	\$1,482	\$5,000
2591	Other Professional Services - (Govinvest/GASB 75/ IT)	\$13,300	\$20,795	\$13,500
2811	Data Processing*	\$10,900	\$7,295	\$9,110
2813	BOE Sales Tax Audit	\$250	(\$167)	\$250
2898	Other Operating Expenses - Supplies (Copy Overage)	\$2,500	\$388	\$2,500
2915	Compass Cost (Payroll)	\$1,300	\$1,839	\$2,000
GRAND TOTAL		\$152,704	\$149,830	181,270
		\$928,630	\$862,682	\$884,527

* Sportsman	\$2,900
Powerflex	\$690
Hostmonster	\$500
W2W	\$120
Streamline	\$2,500
Archive.net	\$2,400
	\$9,110

Compass 2000

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

			Final		
DEPARTMENT	Management			Facility Rentals Program: 2400	
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	2,410	\$49,487	\$4,306	\$53,794	\$70,000
2020/2021	0	\$0	\$0	\$0	\$0 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Reserve Fund:	\$0	\$0	\$0
Other Revenue- Building/Picnic Rentals	\$80,000	\$70,000	\$0
Total:	\$80,000	\$70,000	\$0

* \$0 Hall Rentals
 \$0 Picnic Rentals
 \$0 HUB Insurance

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

2400

Facility Rentals
Final

PROGRAM DESCRIPTION: Maintain Conzelmann before/after outside rental events, monitor picnic areas, service for special events (set up equipment, pick up refuse).

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Park Maintenance Worker I Step 2 (PT) -MJ	-	\$0	\$7,288	\$7,288	\$0
Park Utility Worker 1 Step 1 - Event	-	\$0	\$5,625	\$5,479	\$0
Administrative Assistant (PT)	0	\$21.10	\$33,571	\$36,720	\$0
TOTAL	-		\$46,484	\$49,487	\$0

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$2,728	\$0
Group Insurance	\$20,848	\$0
PERS	\$2,295	\$0
PARS Retirement	\$205	\$0
Worker's Comp	\$1,856	\$0
Unemployment Ins,	\$990	\$0
Medicare	\$718	\$0
Total Additives	\$29,640	\$0

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2275	Rent/Leases Equipment	\$25	\$0	\$0
2051	Insurance (HUB)	\$3,000	\$2,869	\$0
2314	Personnel Equipment	\$100	\$178	\$0
2322	Custodial Supplies	\$0	\$0	\$0
2898	Other Operating Expenses - Supplies	\$400	\$1,163	\$0
2899	Other Operating Expenses - Services	\$100	\$96	\$0
	SUBTOTAL	\$3,625	\$4,306	\$0
	GRAND TOTAL	\$50,109	\$53,794	\$0

Final

3000
Recreation Services

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final			Superintendent of Recreation Program: 3100	
DEPARTMENT	Management				
		Human	Services	Total	Revenue
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Resources</u>	<u>& Supplies</u>	<u>Resources</u>	<u>Generated</u>
2019/2020	8,320	\$238,148	\$1,745	\$239,893	\$0
2020/2021	8,320	\$239,672	\$1,900	\$241,572	\$0

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$226,811	\$239,893	\$241,572
Other Revenue:	\$0	\$0	\$0
Total:	<hr/> \$226,811	<hr/> \$239,893	<hr/> \$241,572

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3100

Superintendent of Recreation
Final

PROGRAM DESCRIPTION: Supervision and administration of the recreation division. Schedules the use of resources; analysis of requirements for current and future programs; servicing of other District programs as budgeted; maintenance of effective fiscal program control by auditing reports and field inspection

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Recreation Superintendent	2,080	78,296	\$78,296	\$76,772	\$78,296
Recreation Supervisor - RR	2,080	54,492	\$54,492	\$54,492	\$54,492
Recreation Supervisor - JD	2,080	54,492	\$54,492	\$54,492	\$54,492
Recreation Supervisor - RH	2,080	52,392	\$52,392	\$52,392	\$52,392
Subtotal			\$239,672	\$238,148	\$239,672

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$14,765	\$14,860
Group Insurance	\$57,094	\$78,359
PERS	\$19,872	\$22,488
PARS	\$0	\$0
Worker's Comp	\$5,382	\$5,424
Unemployment Insurar	\$4,763	\$4,793
Medicare	\$3,453	\$3,475
Total Additives	\$105,330	\$129,399

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2029	Business Meeting Expense	\$100	\$0	\$100
2031	Business Travel*	\$1,000	\$486	\$500
2035	Education/Training**	\$1,100	\$679	\$700
2061	Memberships***	\$800	\$581	\$600
	Subtotal	\$3,000	\$1,745	\$1,900
	GRAND TOTAL	\$242,672	\$239,893	\$241,572

* (2031) Detail
Travel & Mileage Reimbursements \$500

** (2035) Detail
Cerifications/Seminars \$700

*** (2061) Detail
CPRS Memberships \$600

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final Recreation	Youth Programs Program: 3200		
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	\$276,667	\$10,859	\$287,526	\$355,159
2020/2021	\$226,030	\$6,665	\$232,695	\$283,500

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$238,054	\$287,526	\$232,695
Total:	\$238,054	\$287,526	\$232,695

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3200

Youth Programs
Final

PROGRAM DESCRIPTION: Designed to provide supervised recreational youth programs for ages 6-12. Activities include games, arts and crafts, educational enrichment, homework help, kindergarten prep, nature study, development of social skills, and field trips. Partners with San Juan School District to provide recreation leaders at the Elementary, Middle, and High Schools.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3201	Adventure Club	\$32,500	\$21,488	\$3,300	\$3,941	\$35,800	\$28,377	\$17,000	\$1,500	\$24,000
3203	After School at the Park	\$70,000	\$61,512	\$3,900	\$3,489	\$88,000	\$67,595	\$34,000	\$2,000	\$37,700
3204	Building Bridges	\$180,000	\$182,189	\$2,940	\$1,184	\$190,000	\$248,000	\$172,000	\$2,940	\$216,000
3253	Preschool	\$11,000	\$8,378	\$2,500	\$2,145	\$22,500	\$9,537	\$0	\$0	\$0
3254	Spring Fling Camp	\$1,700	\$1,700	\$50	\$50	\$1,800	\$0	\$900	\$50	\$1,500
3255	President's Camp	\$1,400	\$1,400	\$50	\$50	\$1,500	\$1,650	\$700	\$50	\$1,500
3266	Little Feet Camp	\$0	\$0	\$0	\$0	\$0	\$0	\$1,430	\$125	\$2,800
	SUBTOTAL	\$296,600	\$276,667	\$12,740	\$10,859	\$339,600	\$355,159	\$226,030	\$6,665	\$283,500

Additives Memo	Projected Final	Budget
	2019/2020	2020/2021
Social Security	\$1,860	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$9,250	\$8,476
Worker's Comp	\$6,253	\$5,108
Unemployment	\$5,533	\$4,521
Medicare	\$4,012	\$3,277
Total Additives	\$26,908	\$21,382

Services & Supplies

Number	Description	Budgeted	Projected	Budget
		2019/2020	Final 2019/2020	2020/2021
2852	Recreation Services and Supplies	\$12,740	\$10,825	\$6,665
	TOTAL	\$12,740	\$10,825	\$6,665
	GRAND TOTAL	\$309,340	\$287,492	\$232,695

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final Recreation	Youth Sports Program: 3300		
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	\$1,500	\$6,033	\$7,533	\$7,140
2020/2021	\$7,000	\$4,710	\$11,710	\$8,000

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$10,027	\$7,533	\$11,710
Total:	\$10,027	\$7,533	\$11,710

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3300

Youth Sports
Final

PROGRAM DESCRIPTION: Recreational team play and individual instructional activities for children and teens to enhance athletic development and enjoyment of free time.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3301	Youth Basketball	\$1,728	\$0	\$1,816	\$142	\$3,550	\$0	\$1,200	\$400	\$1,600
3302	Youth Sports Camps	\$0	\$0	\$0	\$0	\$0	\$0	\$320	\$50	\$370
3304	FEC Little League	\$1,500	\$1,500	\$6,100	\$5,891	\$7,100	\$7,140	\$2,100	\$4,200	\$5,610
3309	Youth Tennis Clinics	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3333	Youth Soccer	\$300	\$0	\$120	\$0	\$420	\$0	\$150	\$60	\$420
3399	Sports Coordinator	\$3,000	\$0	\$0	\$0	\$0	\$0	\$3,230	\$0	\$0
SUBTOTAL		\$6,528	\$1,500	\$8,036	\$6,033	\$11,070	\$7,140	\$7,000	\$4,710	\$8,000

Additives Memo	Projected	Budget
	Final 2019/2020	2020/2021
Social Security	\$0	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS	\$56	\$263
Worker's Comp	\$34	\$158
Unemployment	\$30	\$140
Medicare	\$22	\$102
Total Additives	\$142	\$662

Services & Supplies

Number	Description	Budgeted	Projected	Budget
		2019/2020	Final 2019/2020	2020/2021
2852	Recreation Services and Supplies	\$8,036	\$6,033	\$4,710
	TOTAL	\$8,036	\$6,033	\$4,710
GRAND TOTAL		\$14,564	\$7,533	\$11,710

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final Recreation	Adult Sports Program: 3400		
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	\$20,678	\$12,066	\$32,744	\$31,495
2020/2021	\$12,400	\$7,700	\$20,100	\$33,590

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$61,091	\$32,744	\$20,100
Total:	\$61,091	\$32,744	\$20,100

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3400

Adult Sports
Final

PROGRAM DESCRIPTION: Competitive and recreational team and spectator sports with the emphasis on enjoyment of available time. Inclusion of league and tournament play to accommodate adults and special interest groups. Sports facility rental for group, night, and weekend use.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3404	Adult Soccer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3405	Adult Softball	\$0	\$0	\$13,400	\$11,700	\$42,000	\$18,840	\$0	\$7,700	\$32,000
3410	Tennis Court Meters	\$0	\$0	\$0	\$366	\$800	\$571	\$0	\$0	\$1,000
3412	Tennis Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3414	Coed Recreational Volleyball	\$600	\$0	\$500	\$0	\$2,250	\$0	\$0	\$0	\$0
3432	Basketball	\$600	\$0	\$550	\$0	\$2,000	\$0	\$0	\$0	\$0
3435	Athletic Field Rentals	\$0	\$0	\$0	\$0	\$11,000	\$12,084	\$0	\$0	\$575
3444	Used Softball Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
3496	Softball Field Supervisor	\$7,000	\$4,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3497	Sports Assistance	\$16,650	\$16,378	\$0	\$0	\$0	\$0	\$12,400	\$0	\$0
SUBTOTAL		\$24,850	\$20,678	\$14,450	\$12,066	\$58,050	\$31,495	\$12,400	\$7,700	\$33,590

Additives Memo	Projected Final	Budget
	2019/2020	2020/2021
Social Security	\$1,015	\$769
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$161	\$0
Worker's Comp	\$467	\$280
Unemployment	\$414	\$248
Medicare	\$300	\$180
Total Additives	\$2,357	\$1,477

Services & Supplies

Number	Description	Budgeted	Projected	Budget
		2019/2020	Final 2019/2020	2020/2021
2852	Recreation Services and Supplies	\$14,450	\$12,066	\$7,700
	TOTAL	\$14,450	\$12,066	\$7,700
	GRAND TOTAL	\$39,300	\$32,744	\$20,100

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final			
DEPARTMENT	Recreation	Aquatics Program: 3500		
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	\$88,209	\$3,016	\$91,225	\$39,127
2020/2021	\$86,120	\$2,925	\$89,045	\$105,486

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$115,361	\$91,225	\$89,045
Total:	\$115,361	\$91,225	\$89,045

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3500

Aquatics
Final

PROGRAM DESCRIPTION: Designed to provide aquatic recreational and educational services to all ages through team-based programs, water safety instruction, and public access to the community pool.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3501	Pool Rentals	\$10,000	\$7,300	\$0	\$0	\$10,000	\$6,280	\$4,500	\$250	\$7,800
3503	Swim Team	\$26,000	\$18,000	\$700	\$500	\$34,500	\$7,514	\$27,661	\$350	\$37,850
3509	Concessions	\$0	\$0	\$3,000	\$1,200	\$3,500	\$1,717	\$0	\$1,000	\$4,500
3520	Adult Swim Club	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
3525	Water Polo	\$665	\$0	\$150	\$0	\$815	\$0	\$250	\$75	\$500
3526	Water Aerobics	\$450	\$0	\$100	\$0	\$550	\$0	\$840	\$50	\$1,442
3530	Swim Lessons	\$22,577	\$21,021	\$425	\$338	\$27,000	\$9,993	\$11,088	\$250	\$16,000
3550	Sick Time Used	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3551	Cottage Pool/Passes	\$29,000	\$25,460	\$400	\$508	\$25,000	\$13,623	\$12,196	\$250	\$2,758
3552	Inservice Training	\$3,465	\$1,500	\$700	\$370	\$0	\$0	\$3,465	\$700	\$0
3553	Pool Staff Uniforms	\$0	\$0	\$700	\$0	\$350	\$0	\$0	\$0	\$0
3554	Aquatic Coordinator	\$24,611	\$14,478	\$150	\$100	\$0	\$0	\$0	\$0	\$0
3555	Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$26,120	\$0	\$34,486
	TOTAL	\$116,768	\$88,209	\$6,325	\$3,016	\$101,715	\$39,127	\$86,120	\$2,925	\$105,486

Additives Memo	Projected Final 2019/2020	Budget 2020/2021
Social Security	\$898	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$2,765	\$2,250
Worker's Comp.	\$1,994	\$1,946
Unemployment Ins	\$1,764	\$1,722
Medicare	\$1,279	\$1,249
Total Additives	\$8,699	\$7,167

Services & Supplies

Number	Description	Budgeted 2019/2020	Projected Final 2019/2020	Budget 2020/2021
2852	Recreation Services and Supplies	\$6,325	\$3,016	\$2,925
	TOTAL	\$6,325	\$3,016	\$2,925
	GRAND TOTAL	\$123,093	\$91,225	\$89,045

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final				
DEPARTMENT	Recreation			Leisure Classes and Events Program: 3600	
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>	
2019/2020	\$1,808	\$9,652	\$11,460	\$10,365	
2020/2021	\$866	\$4,793	\$5,659	\$8,983	

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$16,735	\$11,460	\$5,659
Total:	<hr/> \$16,735	<hr/> \$11,460	<hr/> \$5,659

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3600

Leisure Classes and Events
Final

PROGRAM DESCRIPTION: Designed to provide a variety of community classes to promote leisure, learning, and physical activity for people all ages. Classes may be taught by FEC staff and private contractors with the District.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3607	Youth Martial Arts	\$0	\$0	\$1,600	\$2,300	\$2,000	\$2,621	\$0	\$614	\$1,100
3623	Youth Ballet/Gymnastics	\$0	\$0	\$768	\$0	\$768	\$0	\$0	\$1,134	\$1,600
3624	Gymnastics	\$0	\$0	\$3,624	\$687	\$3,624	\$1,095	\$0	\$0	\$0
3625	Tumble/Dance	\$0	\$0	\$720	\$0	\$720	\$0	\$0	\$0	\$0
3626	Baton Twirling	\$0	\$0	\$768	\$0	\$768	\$0	\$0	\$0	\$0
3643	Tai Chi	\$832	\$420	\$0	\$0	\$840	\$420	\$416	\$269	\$400
3644	Cooking	\$650	\$0	\$0	\$0	\$650	\$0	\$0	\$0	\$0
3645	Drivers Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3650	Table Tennis	\$0	\$0	\$100	\$0	\$576	\$342	\$0	\$25	\$191
3651	Hunter Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3657	Dog and Pet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
3661	Forever Young	\$0	\$0	\$3,108	\$3,285	\$4,440	\$3,553	\$0	\$1,554	\$2,960
3677	Yoga	\$0	\$0	\$1,394	\$2,480	\$1,700	\$2,134	\$0	\$697	\$1,632
3694	Red Cross Classes	\$0	\$0	\$800	\$900	\$2,800	\$200	\$0	\$500	\$400
3697	Recreation Assistance	\$1,378	\$1,388	\$0	\$0	\$0	\$0	\$450	\$0	\$0
3698	Building Monitor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL		\$2,860	\$1,808	\$12,882	\$9,652	\$18,886	\$10,365	\$866	\$4,793	\$8,983

<u>Additives Memo</u>	Projected Final 2019/2020	Budget 2020/2021
Social Security	\$0	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$68	\$32
Worker's Comp.	\$41	\$20
Unemployment Ins	\$36	\$17
Medicare	\$26	\$13
Total Additives	\$171	\$82

Services & Supplies

Number	Description	Budgeted 2019/2020	Projected Final 2019/2020	Budget 2020/2021
2852	Recreation Services and Supplies	\$12,882	\$9,652	\$4,793
	TOTAL	\$12,882	\$9,652	\$4,793
	GRAND TOTAL	\$15,742	\$11,460	\$5,659

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final				
DEPARTMENT	Recreation			Special Events/Special Revenue Program: 3700	
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>	
2019/2020	\$6,647	\$15,685	\$22,332	\$18,963	
2020/2021	\$3,677	\$3,308	\$6,984	\$7,450	

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$16,853	\$22,332	\$6,984
Total:	<hr/> \$16,853	<hr/> \$22,332	<hr/> \$6,984

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3700

Special Events/Special Revenue
Final

PROGRAM DESCRIPTION: Events sponsored or co-sponsored of a special nature that result in a single community event or activity series. Special District-wide revenue programs applied to entire Recreation Division.

Budget Summary

Number	Program	Budgeted	Final 19-20	Budgeted	Final 19-20	Budgeted	Final 19-20	Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3703	Spring Festival	\$1,813	\$1,813	\$800	\$800	\$1,400	\$0	\$907	\$650	\$1,100
3705	Fishing Derby/Clinics	\$482	\$400	\$120	\$104	\$750	\$1,095	\$241	\$60	\$600
3706	Crab Feed	\$2,010	\$2,000	\$8,490	\$11,213	\$10,500	\$14,506	\$929	\$1,500	\$3,000
3714	Creepy Crawly Halloween	\$1,050	\$909	\$850	\$856	\$1,100	\$583	\$400	\$400	\$800
3715	Community Yard Sale	\$440	\$230	\$150	\$150	\$1,000	\$540	\$221	\$75	\$700
3720	Breakfast with Santa	\$460	\$456	\$620	\$634	\$700	\$700	\$330	\$320	\$600
3721	Movie in the Pool	\$602	\$188	\$20	\$0	\$480	\$0	\$0	\$0	\$0
3722	Festival of Lights/Tree L	\$1,120	\$213	\$910	\$1,113	\$400	\$50	\$230	\$228	\$100
3726	Pops Concert	\$0	\$240	\$0	\$815	\$0	\$108	\$200	\$0	\$100
3727	Fourth of July Pool Party	\$50	\$198	\$500	\$0	\$550	\$725	\$0	\$0	\$0
3728	E-Waste	\$100	\$0	\$50	\$0	\$300	\$196	\$221	\$75	\$200
3730	Theater Events	\$0	\$0	\$0	\$0	\$0	\$460	\$0	\$0	\$250
	SUBTOTAL	\$8,127	\$6,647	\$12,510	\$15,685	\$17,180	\$18,963	\$3,677	\$3,308	\$7,450

	Projected Final 2019/2020	Budget 2020/2021
<u>Additives Memo</u>		
Social Security	\$0	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$249	\$138
Worker's Comp.	\$150	\$83
Unemployment Ins	\$133	\$74
Medicare	\$96	\$53
Total Additives	\$629	\$348

Services & Supplies

Number	Description	Budgeted 2019/2020	Projected Final 2019/2020	Budget 2020/2021
2852	Recreation Services and Supplies	\$12,510	\$15,685	\$3,308
	TOTAL	\$12,510	\$15,685	\$3,308
	GRAND TOTAL	\$20,637	\$22,332	\$6,984

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final Recreation	Seniors and Teens Programs Program: 3800			
<u>Fiscal Year</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>	
2019/2020	\$1,063	\$603	\$1,666	\$150	
2020/2021	\$1,100	\$1,100	\$2,200	\$150	

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$2,169	\$1,666	\$2,200
Total:	\$2,169	\$1,666	\$2,200

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3800

Seniors and Teens Programs
Final

PROGRAM DESCRIPTION: Designed to provide community service programs to specific groups and populations. This includes clubs and outreach programs lead by community members and/or District staff.

Budget Summary

Number	Program	Budgeted Final 19-20		Budgeted Final 19-20		Budgeted Final 19-20		Budget 2020/2021		
		Salary	Salary	S & S	S & S	Revenue	Revenue	Salary	S & S	Revenue
3803	Cottage Senior Club	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0
3820	Teen Activities	\$1,860	\$1,063	\$2,200	\$603	\$1,021	\$120	\$1,100	\$1,100	\$150
	SUBTOTAL	\$1,860	\$1,063	\$2,200	\$603	\$1,021	\$150	\$1,100	\$1,100	\$150

Additives Memo	Projected	Budget
	Final 2019/2020	2020/2021
Social Security	\$0	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$40	\$41
Worker's Comp.	\$24	\$25
Unemployment Ins	\$21	\$22
Medicare	\$15	\$16
Total Additives	\$101	\$104

Services & Supplies

Number	Description	Budgeted	Projected	Budget
		2019/2020	Final 2019/2020	2020/2021
2852	Recreation Services and Supplies	\$2,200	\$603	\$1,100
	GRAND TOTAL	\$4,060	\$1,666	\$2,200

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final				
DEPARTMENT	Recreation			Recreation General Program: 3900	
<u>Fiscal Year</u>		<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020		\$0	\$9,718	\$9,718	\$0
2020/2021		\$0	\$15,168	\$15,168	\$0

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$10,088	\$9,718	\$15,168
Other Revenue:	\$0	\$0	\$0
Total:	\$0	\$9,718	\$15,168

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

3900

Recreation/General
Final

PROGRAM DESCRIPTION: To provide general support of all recreation, aquatic, and community service programs.

Budget Summary

Number	Program	Final 19-20		Final 19-20		Final 19-20		Budget 2020/2021		
		Budgeted Salary	Salary	Budgeted S & S	S & S	Budgeted Revenue	Revenue	Salary	S & S	Revenue
3903	Brochure	\$0	\$0	\$7,480	\$4,400	\$0	\$0	\$0	\$7,480	\$0
3904	Brochure Distribution	\$0	\$0	\$3,648	\$2,800	\$0	\$0	\$0	\$3,648	\$0
3910	Health & Safety Supplies	\$0	\$0	\$0	\$518	\$0	\$0	\$0	\$0	\$0
3997	Maintenance Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3998	General S & S	\$0	\$0	\$4,040	\$2,000	\$0	\$0	\$0	\$4,040	\$0
SUBTOTAL		\$0	\$0	\$15,168	\$9,718	\$0	\$0	\$0	\$15,168	\$0

Additives Memo	Projected Final 2019/2020	Budget 2020/2021
Social Security	\$0	\$0
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$0	\$0
Worker's Comp.	\$0	\$0
Unemployment Ins	\$0	\$0
Medicare/Social	\$0	\$0
Total Additives	\$0	\$0

Services & Supplies

Number	Description	Budgeted 2019/2020	Projected Final 2019/2020	Budget 2020/2021
2005	Advertising	\$0	\$0	\$0
2061	Membership	\$800	\$465	\$800
2081	Postage	\$3,648	\$2,397	\$3,648
2085	Printing Services	\$7,480	\$4,930	\$7,480
2852	Recreation Supplies	\$3,240	\$1,810	\$3,240
TOTAL		\$15,168	\$9,601	\$15,168
GRAND TOTAL		\$15,168	\$9,718	\$15,168

Final

4000
Park and Facility Operations

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final			Parks and Grounds Program: 4200	
	Parks				
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	12,172	\$278,627	\$2,597	\$281,224	\$0
2020/2021	13,612	\$297,510	\$2,755	\$300,265	\$0 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$37,260	\$281,224	\$300,265
Mandated Cost Recovery			\$0
RDA Dissolution			\$0
Other Revenue:	\$53,700	\$0	\$0 *
Total:	<u>\$90,960</u>	<u>\$281,224</u>	<u>\$300,265</u>

\$0

* Water Resale to San Juan Unified School District moved to 396A

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

4200

Parks and Grounds
Final

PROGRAM DESCRIPTION: Maintenance of park structures; care of turf and plants; maintenance of pathways and roadways; service for special events; regular repair and maintenance schedules for painting, carpentry and minor repairs.

Human Resources Detail

<u>Full-time</u>	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Park Maintenance Manager	2,080	61,296	\$61,296	\$61,296	61,296
PM III	2,080	54,492	\$27,246	\$27,246	56,483
SUBTOTAL			\$88,542	\$88,542	117,779
<u>Part-time</u>			<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Park Maintenance Worker I (RPT)	9,452		\$172,443	\$190,085	\$179,731
Park Maintenance Worker I (PT)	-		\$0		\$0
SUBTOTAL			\$172,443	\$190,085	\$179,731
Total			\$260,985	\$278,627	\$297,510

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$17,275	18,446
Group Insurance	\$23,777	21,844
PERS	\$6,858	9,600
PARS Retirement	\$0	\$0
Worker's Comp	\$27,110	28,948
Unemployment Insurar	\$5,573	5,950
Medicare	\$4,040	4,314
Total Additives	\$84,633	89,101

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2029	Business Meeting Expense	\$10	\$389	\$130
2031	Business Travel	\$10	\$0	\$0
2141	Land Improvement Maint. Services	\$10	\$0	\$0
2142	Land Improvement Maintenance Services	\$0	\$369	\$100
2193	Refuse Disposal	\$0	\$207	\$0
2197	Telephone	\$25	\$561	\$500
2205	Automotive Maint. Service	\$0	\$0	\$0
2314	Personal Equipment	\$2,000	\$1,070	\$2,000
2852	Recreation Supplies	\$25	\$0	\$25
SUBTOTAL		\$2,080	\$2,597	\$2,755
GRAND TOTAL		\$263,065	\$281,224	\$300,265

*See Appendix D - Hourly Rate Schedule

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final		Building Maintenance Program: 4300		
	Parks		Services & Supplies	Total Resources	Revenue Generated
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>			
2019/2020	1,400	21,217	\$17,843	\$39,060	\$0
2020/2021	1,400	26,256	\$16,205	\$42,461	\$0 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$30,257	\$39,060	\$42,461
RDA Dissolution Funds			\$0
Other Revenue:	\$0	\$0	\$0
Total:	\$30,257	\$39,060	\$42,461

* moved to 2400

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

4300

Building Maintenance
Final

PROGRAM DESCRIPTION: Maintain custodial and security services for facilities in Howe and Cottage Park, set up services for programs within facilities; unlock and lock up for all programs within facilities; regular repair and maintenance schedules for painting, carpentry, and minor electrical repairs.

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Park Maintenance Worker 1 Step 5 (PT)-DH	400	\$8,036.00	\$8,060	\$9,884	\$8,036
Park Maintenance Worker 1 Step 2 (PT)-MJ	1,000	\$18,220.00	\$18,590	\$11,333	\$18,220
TOTAL	1,400		\$26,650	\$21,217	\$26,256

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$1,315	\$1,628
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$0	\$0
Worker's Comp.	\$2,064	\$2,555
Unemployment Ins	\$424	\$525
Medicare	\$308	\$381
Total Additives	\$4,112	\$5,088

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2111	Building Maintenance Services	\$200	\$217	\$200
2112	Building Maintenance Supplies	\$2,000	\$3,427	\$2,000
2131	Electrical Maintenance Services	\$100	\$0	\$50
2132	Electrical Maintenance Supplies	\$100	\$0	\$25
2151	Mechanical Systems Maint. Services	\$100	\$0	\$25
2152	Mechanical Systems Maint. Supplies	\$100	\$542	\$25
2167	Plumbing Maintenance Services (Roto Rooter)	\$100	\$0	\$25
2168	Plumbing Maintenance Supplies	\$100	\$3	\$25
2226	Hardware and Tools	\$100	\$344	\$100
2275	Rent/Leases Equipment	\$50	\$0	\$25
2322	Custodial Supplies	\$12,000	\$13,117	\$13,000
2591	Other Professional Service (Building Alarms)	\$480	\$0	\$480
2898	Other Operating Expenses - Supplies	\$200	\$194	\$200
2899	Other Operating Expenses - Services	\$50	\$0	\$25
	SUBTOTAL	\$15,680	\$17,843	\$16,205
	GRAND TOTAL	\$42,330	\$39,060	\$42,461

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

DEPARTMENT	Final			Park Police Program: 4400	
	Parks	Human Resources	Services & Supplies	Total Resources	Revenue Generated
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Resources</u>	<u>Supplies</u>	<u>Resources</u>	<u>Generated</u>
2019/2020	11,856	282,487	\$218,798	\$501,285	\$416,000
2020/2021	10,608	265,013	\$224,500	\$489,513	\$416,290

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$65,751	\$85,285	\$73,223
Other Revenue:	\$0	\$416,000	\$416,290
Total:	\$65,751	\$501,285	\$489,513

381,290 Law Enforcement Services
 0 Event Security
 30,000 Citation Revenue
 5,000 NTA Citation

Note:

4400 Expenses	489,512.80
S & W Additives	46,451.38
Total Police Expenses	535,964.18
Projected Revenue	416,290.00
FEC District Costs (Taxes)	119,674.18

FEC Patrol Hours 2100
 FEC Cost / Patrol Hours = Cost per Hour
 119,674.18/2100 = 56.99

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2020/2021**

4400

Park Police
Final

PROGRAM DESCRIPTION: Law enforcement/security of all District owned property. Routine patrols to enforce District rules, County & State laws. Community Outreach, Special Event security and contracted security services.

Human Resources Detail

<u>Position</u>	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Chief Of Park Police	1248	\$33.65	\$34,476	\$33,898	\$41,995
PT Sergeants (3 Each)	1040	\$27.22	\$45,846	\$48,023	\$28,309
	SUBTOTAL		\$80,322	\$81,921	\$70,304
FT Sergeant	0		\$54,496	\$41,315	\$0
Patrol Officers	4160	\$22.13	\$123,272	\$139,477	\$92,061
Patrol Sergeants	2080	\$27.22	\$19,648	\$19,774	\$56,618
FT Officer	2,080	\$22.13	\$0	\$0	\$46,030
	10,608		\$197,416	\$200,566	\$194,709
	TOTAL		\$277,738	\$282,487	\$265,013

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$2,562	\$2,854
Group Insurance	\$18,337	\$10,108
PERS	3,241	\$3,559
PARS Retirement	\$7,303	\$8,212
Worker's Comp	\$12,119	\$11,926
Unemployment Insurance	\$5,650	\$5,950
Medicare	\$4,096	\$3,843
Total Additives	\$53,307	\$46,451

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2031	Business Travel	\$1,000	\$622	\$0
2035	Education/Training	\$15,000	\$7,767	\$10,000
2051	Insurance/Liability	\$10,000	\$8,607	\$5,000
2061	Memberships	\$750	\$349	\$400
2085	Printing (Commercial)	\$3,000	\$3,378	\$2,900
2171	Rent/Real Estate	\$30,000	\$29,148	\$30,000
2197	Telephone	\$3,300	\$3,225	\$2,600
2205	Automotive Maintenance Service	\$20,000	\$17,640	\$15,000
2206	Automotive Maintenance Supplies	\$4,000	\$4,582	\$6,000
2236	Fuel and Lubricants	\$30,000	\$32,675	\$30,000
2291	Equipment Maintenance Services- SRC Radios	\$5,000	\$6,851	\$5,000
2314	Personal Equipment	\$12,000	\$16,588	\$13,000
2531	Legal Services	\$10,000	\$3,628	\$5,000
2591	Other Professional Service (JDS, Carol Miller, Communications)	\$75,000	\$65,850	\$86,200
2898	Other Operating Expense Supplies	\$13,800	\$17,642	\$13,000
2987	Land Line Charges	\$400	\$248	\$400
	SUBTOTAL	\$233,250	\$218,798	\$224,500
	GRAND TOTAL	\$510,988	\$501,285	\$489,513

Final

5000
Capital Expenditures

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

5100

Capital Equipment
Final

PROGRAM DESCRIPTION: Expenditures for the acquisition of physical property of a permanent nature, other than land, buildings and improvements.

		Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
4303	<u>Vehicles</u>			
	Lease - 2016 Chevy Tahoe - KS Statebank EOL 11/2019	\$12,300	\$12,297	\$0
	Lease - New Park Police Vehicle TBD	\$0	\$0	\$14,500
	Principal			\$0
	Interest			\$0
	Chevy Van 15 Passenger/ Turf Renovator - Umpqua EOL 09/2024	\$7,900	\$2,591	\$0
	Lease - New Maintenance Truck - TBD			\$0
	Principal			\$0
	Interest			\$0
	Subtotal	\$20,200	\$14,888	\$14,500
4303	<u>Other Equipment</u>			
	Windows 10/Hard Drive Upgrade	\$5,000	\$0	\$2,187
	Subtotal	\$5,000	\$0	\$2,187
	Subtotal	\$0	\$0	\$0
<u>TOTAL CAPITAL EQUIPMENT</u>		\$25,200	\$14,888	\$16,687
<u>Source of Funding</u>				
	Property Taxes	\$25,200	\$14,684	\$16,687
	Reserve Fund	\$0	\$0	\$0
	Capital Lease Financing-Energy Improvements	\$0	\$0	0.00
	Capital Lease Financing-Land Purchase	\$0	\$0	0.00
		\$0		
	Total	\$25,200	\$14,684	\$16,687

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2020/2021**

5200

Capital Improvements
Final

PROGRAM DESCRIPTION: Expenditures for the acquisition of structures and improvements.

4202	<u>Improvements (other than buildings)</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
	Misc. Park Improvements (Prop 68 Grant)	\$200,000	\$0	\$197,032
	Seely Park Drainage Walkway	\$5,700	\$0	\$0
	Bohemian Park Play Equipment	\$0	\$0	\$380
	Community Center Storage	\$9,000	\$0	\$0
	Basketball Courts	\$96,450	\$16,553	\$76,000
	Subtotal	\$311,150	\$16,553	\$273,412

4202	<u>Improvements Buildings</u>			
	Energy Improvements-Howe Park Heating System - Lease Payment (EOL 03/36)	\$0	\$0	
	Principal			\$11,760
	Interest			\$7,110
	Edison Duplex Roof	\$15,000	\$12,500	\$0
	Lighting Retrofit - Leaf EOL 11/2021	\$0	\$0	\$6,083
	Pump Room Roof	\$15,000	\$12,500	\$0
	Sports Lighting	\$10,000	\$0	\$0
	Subtotal	\$40,000	\$25,000	\$24,953

<u>TOTAL CAPITAL IMPROVEMENTS</u>	<u>\$351,150</u>	<u>\$41,553</u>	<u>\$298,365</u>
--	-------------------------	------------------------	-------------------------

Source of Funding

Reserve	\$44,700	\$25,000	\$7,003
Property Tax	\$10,000	\$0	\$0
Intergovernmental Aid	\$0	\$0	\$0
State Grant	\$96,450	\$0	\$96,450
Proposition 68- Per Capita Grant	\$200,000	\$0	\$197,032
	\$351,150	\$25,000	\$300,485

Final

6000
Revenues and Assets

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

1600

Deposits with Others (Trust Account 342B)
Final

PROGRAM DESCRIPTION: This account consists of funds received the settlement of the CRDEB retirement plan. These funds belong to CRDEB plan participants and will be distributed per the instructions of the individual plan members. These funds are held in trust by the District on behalf of the plan members, and are not a District asset.

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>CRDEB Deposits</u>	<u>Interest</u>	<u>CRDEB Payments</u>	<u>Ending Balance</u>
2009/2010	\$0	\$74,529		\$0	\$74,529
2010/2011	\$74,529			\$41,023	\$33,506
2011/2012				\$287	\$33,220
2012/2013				\$328	\$32,891
2013/2014					\$32,891
2014/2015				\$1,575	\$31,317
2015/2016				\$63	\$31,254
2016/2017				\$4,313	\$26,941
2017/2018			\$199		\$27,410
2018/2019	27,410		340		\$27,750
2019/2020	27,750		513		\$28,263
2020/2021	28,263		150		\$28,413

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

6400

In Lieu (Trust Account 0088)
Final

PROGRAM DESCRIPTION: This account consists of funds received from the issuance of building permits and in-lieu funds from developers. The General Manager may allocate these funds in conjunction with budgeted land and building improvements.

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Lieu Fees</u>	<u>Interest</u>	<u>Transfers</u>	<u>Ending Balance</u>
2002/2003	\$7,590	\$0	\$150	(\$7,500)	\$240
2003/2004	\$240	\$0	\$4	\$0	\$17,524
2004/2005	\$17,524	\$0	\$182	\$0	\$17,706
2005/2006	\$17,706	\$0	\$204	\$0	\$17,910
2006/2007	\$17,910		\$557		\$18,467
2007/2008	\$18,467	\$60,581	\$3,146	(\$72,000) *	\$10,194
2008/2009	\$10,194		\$3,386	\$72,000 **	\$87,706
2009/2010	\$87,706	\$3,800	\$557	(\$84,000) ***	\$8,063
2010/2011	\$8,063	\$2,117	\$93		\$10,273
2011/2012	\$10,273	\$68,545	\$28	(\$78,818) ****	\$28
2012/2013					\$28
2013/2014			\$1		\$29
2014/2015					\$29
2015/2016					\$29
2016/2017		\$78	\$1		\$108
2017/2018			\$1		\$230
2018/2019	\$230		\$3		\$233
2019/2020	\$233		\$35		\$268
2020/2021	\$268		\$36		\$304

* Transferred to Maintenance and Improvement Budget

** Transfer was budgeted but, due to change in funding, was not made

*** Transferred to Landscape and Lighting Assessment District Budget

****Transferred to General Fund for Land Purchase

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

7300 Reserves Balance
Final

PROGRAM DESCRIPTION: The Reserve Fund exists in keeping with sound accounting principles of public fund management to minimize adverse annual budgetary impacts from anticipated and unanticipated District expenses.

By Board approved policy, this fund has been established for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality as well as to provide funds for the future acquisition of park lands when available and facilities as identified in the Master Plan, and to ensure cash resources are available to fund daily administration, operations and maintenance of the District without the use of "Dry Period Financing" from the County of Sacramento*

NOTABLE CHANGES: We have reduced the reserve by the amount the District paid out in 2012-2013 to employees that participated in the CRDEB plan. As the funds are disbursed, they will reduce this reserve account dollar for dollar. There is an additional \$30,128 still held in reserve that may be disbursed. We have increased the reserve by an additional \$6,135 for a total of \$36,810 towards the liability deductible to \$50,000. These additional reserves are paid by premium savings with the increased deductible.

<u>Fiscal Year</u>	<u>Increase (Decrease)</u>	<u>Ending Balance</u>
2007-2008	\$27,334	\$674,314
2008/2009	\$10,398	\$684,712
2009-2010	(\$298,525)	\$386,187
2010/2011	(\$197,216)	\$188,971
2011/2012	\$56,173	\$245,144
2012/2013	\$187,722	\$432,866
2013/2014	\$55,451	\$488,317
2014/2015	\$53,312	\$541,629
2015/2016	\$79,918	\$621,547
2016/2017	(\$247,855)	\$373,692
2017/2018	\$127,431	\$501,123
2018/2019	\$13,213	\$514,336
2019/2020	(\$83,877)	\$430,459
2020/2021	(\$101,939)	\$328,520

Source of Funding:

Tax Base:	-
In Lieu Funds	-
FY 20/21 Reserve Balance	\$328,520

CRDEB Remaining Obligation Reserve	\$28,413
Liability Self-Funded Deductible Reserve	\$50,000
Land Acquisition Reserve	\$0
Capital Replacement/Acquisition Reserve Fund	\$0
Undesignated Reserve	\$250,107
	\$328,520

* By Board approved policy: Capital Reserve Funds in excess of the current Fiscal Year budget needs may serve as all or part of the Operating Reserve Fund necessary to prevent the need for "Dry Period Financing".

Final

Appendix

Fulton-EI Camino Recreation and Park District
 Prior Year -- FY 2019/2020
 Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facilities Rentals 2400	Prog. Sup. 3100	P/grds. 3200	Youth Sports 3300	Adult Sports 3400	Aquatics 3500	Leisure Classes 3600	Special Event 3700	Senior Citizens 3800	Rec. General 3900	Parks & Grounds 4200	Building Maint 4300	Rangers/ Gates 4400	Pool Oper. 4500	Capital Equip 5100	Capital Imp. 5200
1000	Salaries & Additives FT	1,188,697		97,956	686,016	36,720	238,148									88,542		41,315			
	Part time	896,278	7,629	0	26,836	12,767		276,667	1,500	20,678	88,209	1,808	6,647	1,063	0	190,085	21,217	241,172	0		
	SALARY TOTAL	2,084,906	7,629	97,956	712,852	49,487	238,148	276,667	1,500	20,678	88,209	1,808	6,647	1,063	0	278,627	21,217	282,487	0	0	0
2005	Advertising/Legal Notice	0			0										0						
2029	Business Meeting Exp.	2,995	1,467	1,138	0		0									389					
2031	Business Travel	1,943		97	738		486									0		622			
2035	Education/Training	9,707		971	291		679											7,767	0		
2038	Employee Recognition	333		333																	
2051	Insurance	71,721			60,246	2,869														8,607	
2061	Memberships	11,617	9,758	465			581								465	0		349			
2076	Office Supplies	10,027			10,027																
2081	Postage	4,207			1,810																
2085	Printing-Commercial	9,129			822										4,930					3,378	
2103	Agric./Hort. Services	0																			
2104	Agric./Hort. Supplies	0																			
2111	Building Main. Services	217																217			
2112	Building Main. Supplies	3,427																3,427			
2122	Chemical Supplies	0																			0
2131	Electrical Maintenance Services	0																0			
2132	Electrical Maintenance Supplies	0																0			
2141	Land Imp. Maintenance	0																0			
2142	Land Imp. Main. Serv.	369																369			
2151	Mechanical Sys. Services	0																			0
2152	Mechanical Sys. Supplies	542																542			
2162	Painting Supplies	0																			
2167	Plumbing Maintenance Services	0																0			
2168	Plumbing Maintenance Supplies	3																0		3	
2171	Rent/Real Estate	29,148																			29,148
2185	Permit Fees	0																0			
2191	Electricity	0																0			
2192	Gas	0																0			
2193	Refuse Disposal	207																207			
2195	Sewage Disposal	0																			
2197	Telephone	14,021			10,235													561		3,225	
2198	Water	0																			
2205	Automotive Main. Serv.	17,640																		17,640	
2206	Automotive Supplies	4,582																		4,582	
2226	Expendable Tools	344																0	344		
2236	Fuel/Lubricants	32,675			140															32,675	
2261	Office Equip. Main. Serv.	140																			
2275	Rents/Leases Equipment	7,051			7,051																
2291	Other Equip. Main. Serv.	6,851																			6,851
2292	Other Equip. Main. Supplies	0																			
2314	Personal Equipment	17,837				178												1,070		16,588	
2322	Custodial Supplies	13,117																13,117			
2332	Food Catering/Concession	766			766																
2505	Acct./Financial Serv.	8,900			8,900																
2507	Property Tax Collection	17,172																			
2531	Legal Services	5,109			1,482																3,628
2551	Planning Services	17,000		17,000																	
2591	Other Professional Serv.	86,645			20,795													0		65,850	
2811	Data Processing Services	7,295			7,295																
2813	BOE Sales Tax Audit	-167			-167																
2817	Election Services	0	0																		
2852	Recreation Supplies	59,691						10,825	6,033	12,066	3,016	9,652	15,685	603	1,810	0					
2898	Other Oper. Exp. Sup.	19,387			388	1,163												194		17,642	
2899	Other Oper. Exp. Serv.	96			96																
2918	Compass Costs	1,839			1,839																
2987	Land Line Charges	248																			248
	SERVICE & SUPPLIES TOTAL	496,470	11,226	20,004	149,830	4,306	1,745	10,825	6,033	12,066	3,016	9,652	15,685	603	9,601	2,597	17,843	218,798	0	0	0
4101	Land Purch/Energy Improv	0	0																		0
4202	Improvement Other Than Bldgs	16,553																			16,553
4202	Improvement Buildings	25,000																			25,000
4303	Vehicles	14,888																			14,888
4303	Equipment	0																			0
	CAPITAL OUTLAY TOTAL	56,441	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,888	41,553
GRAND TOTAL		2,637,817	18,855	117,960	862,682	53,794	239,893	287,492	7,533	32,744	91,225	11,460	22,332	1,666	9,601	281,224	39,060	501,285	0	14,888	41,553

Fulton-EI Camino Recreation adn Park District
Operating Budget - FY 2020/2021
Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	Prog. Sup. 3100	P/grds. 3200	Youth Sports 3300	Adult Sports 3400	Aquatics 3500	Leisure Classes 3600	Special Event 3700	Senior Citizens 3800	Rec. General 3900	Parks & Grounds 4200	Building Main. 4300	Rangers/ Gates 4400	Pool Oper. 4500	Capital Equip 5100	Capital Imp. 5200
1000	Salaries & Additives FT	1,131,283		91,469	682,363	0	239,672									117,779		0			
	Part time	807,569	6,300	18,214	20,894	0		226,030	7,000	12,400	86,120	866	3,677	1,100	0	179,731	26,256	218,982	0		
	SALARY TOTAL	1,938,852	6,300	109,682	703,257	0	239,672	226,030	7,000	12,400	86,120	866	3,677	1,100	0	297,510	26,256	218,982	0	0	0
2005	Advertising/Legal Notice	0			0										0						
2029	Business Meeting Exp.	3,230	2,500	500	0		100									130					
2031	Business Travel	1,400		300	600		500									0		0			
2035	Education/Training	13,700		2,500	500		700											10,000	0		
2038	Employee Recognition	400		400																	
2051	Insurance	95,960			90,960	0													5,000		
2061	Memberships	12,500	10,100	600			600								800	0		400			
2076	Office Supplies	11,000			11,000																
2081	Postage	5,648			2,000																
2085	Printing-Commercial	11,030			650										3,648						
															7,480						2,900
2103	Agric./Hort. Services	0																			
2104	Agric./Hort. Supplies	0																			
2111	Building Main. Services	200															200				
2112	Building Main. Supplies	2,000															2,000				
2122	Chemical Supplies	0																			0
2131	Electrical Maintenance Services	50																50			
2132	Electrical Maintenance Supplies	25																25			
2141	Land Imp. Maintenance	0															0				
2142	Land Imp. Main. Serv.	100															100				
2151	Mechanical Sys. Services	25																25			0
2152	Mechanical Sys. Supplies	25																25			
2162	Painting Supplies	0																			
2167	Plumbing Maintenance Services	25															0	25			
2168	Plumbing Maintenance Supplies	25															0	25			
2171	Rent/Real Estate	30,000																			30,000
2185	Permit Fees	0															0				0
2191	Electricity	0																			0
2192	Gas	0																			0
2193	Refuse Disposal	0																			0
2195	Sewage Disposal	0																			0
2197	Telephone	13,600			10,500												500		2,600		
2198	Water	0																			0
2205	Automotive Main. Serv.	15,000															0		15,000		
2206	Automotive Supplies	6,000																	6,000		
2226	Expendable Tools	100															0	100			
2236	Fuel/Lubricants	30,000																			30,000
2261	Office Equip. Main. Serv.	500			500																
2275	Rents/Leases Equipment	6,525			6,500	0												25			
2291	Other Equip. Main. Serv.	5,000																	5,000		
2292	Other Equip. Main. Supplies	0																			
2314	Personal Equipment	15,000				0											2,000		13,000		0
2322	Custodial Supplies	13,000															13,000				
2332	Food/Catering/Concessions	700			700																
2505	Acct./Financial Serv.	9,000			9,000																
2507	Property Tax Collection	16,000																			
2531	Legal Services	10,000			5,000														5,000		
2551	Planning Services	500		500																	
2591	Other Professional Serv.	100,180			13,500												480	86,200	0		
2811	Data Processing Services	9,110			9,110																
2813	BOE Sales Tax Audit	250			250																
2817	Election Services	18,200	18,200																		
2852	Recreation Supplies	34,466						6,665	4,710	7,700	2,925	4,793	3,308	1,100	3,240	25					0
2898	Other Oper. Exp. Sup.	15,700			2,500	0											200	13,000			0
2899	Other Oper. Exp. Serv.	25				0											25				0
2915	Compass Costs (Payroll)	2,000			2,000																
2987	Land Line Charges	400																	400		
	SERVICE & SUPPLIES TOTAL	508,599	30,800	4,800	181,270	0	1,900	6,665	4,710	7,700	2,925	4,793	3,308	1,100	15,168	2,755	16,205	224,500	0	0	0
4101	Land Purchase	0																			0
4202	Impv. Other Than Build.	273,412																			273,412
4202	Improvement Buildings	24,953																			24,953
4303	Vehicles	14,500																			14,500
4303	Equipment	2,187																			2,187
	CAPITAL OUTLAY TOTAL	315,052	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,687	298,365
65	GRAND TOTAL	2,762,502	37,100	114,482	884,527	0	241,572	232,695	11,710	20,100	89,045	5,659	6,984	2,200	15,168	300,265	42,461	443,482	0	16,687	298,365

Fulton-EI Camino Recreation and Park District Salary Schedule and Additives FY 20/21

Monthly Salary Range Final

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	TITLE
A	2,865	3,008	3,159	3,317	3,482	PM 1, Rangers, Rec Coordinator 1
B	3,317	3,482	3,657	3,839	4,031	PM 2, Police, Rec Coordinator 2, Admin Asst
C	4,198	4,366	4,541	4,722	4,911	PM 3, Supervisors, Sergeants
D	4,722	4,911	5,108	5,312	5,524	Managers, Deputy Chief
E	5,312	5,524	5,745	5,975	6,214	Superintendents, Police Chief
F	6,721	6,990	7,269	7,560	7,863	General Manager

FB = Fringe Benefit

MC = Mandated Cost

Additive	Type	Description				
1. Social Security/Medicare	MC	District: 7.65% of Base Pay (first \$118,500) Employee: 7.65% of base pay (first \$118,500)				
2. Workers Compensation	MC	Office: 0.410% of payroll Recreation: 2.26% of payroll Parks 9.73% of payroll Safety 4.290% of payroll				
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)				
4. Med/Hospital Plan Avg 2 % increase from 15/16	FB	One Person: \$916.84 Two Persons: \$1,833.70 Family: \$2,383.81				
5. Dental Plan (Delta Dental)	FB	One Person: \$51.28 Employee + Spouse: \$109.92 Employee + three or more: 169.05	Vison Service Plan 11.30 17.50 29.30			
6. PERS	MC	Employee: Base Pay (Tier 1 & 2) - \$133*7% Employee: PERRA Base Pay 6.25% Employer: T1 Base Pay*10.221% (Paid by District) Employer: T2 Base Pay*8.081% (Paid by District) Employer: PEPRA Base Pay*6.985% (Paid by District)				
7. Sick Leave	FB	1.25 Days per month (Cash Payback of 21 Days)				
8. Vacation	FB	0 - 3 Years = 1 day per month (12/year) 4 - 9 Years = 1 and 5/12 days per month (17/year) 10 Years = 1 and 5/6 days per month (22/year)				
9. Holidays	FB	13 per year (includes ten plus three personal days)				
10. Long Term Disability	FB	Cost per employee based on Salary (0.79% of monthly gross pay)				
Cost of Living Adjustments	F07	F08	F09	F10	F11	F12
	3%	2%	2%	0%	0%	1%
	F13	F14	F15	F16	F17	F18
	2%	2%	3.0%	2.0%	2.0%	2.0%
	F19	F20				
	2%	2%				

Fulton-El Camino Recreation and Park District
 Operating Budget - FY 20/21

Final

***Regular Part Time Hourly Rate Grid 07/01/2020 - 06/30/21**

Title	Scale	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Plann	A	16.53	17.36	18.22	19.14	20.09
PM 2, Police, Rec Coordinator 2, Admin Asst	B	19.13	20.09	21.10	22.16	23.26
PM 3, Supervisors, Sergeants, Office Mgr	C	24.22	25.19	26.20	27.24	28.33
Managers, Deputy Chief	D	27.40	28.33	29.47	30.65	31.87
Superintendents, Police Chief	E	30.65	31.87	33.15	34.47	35.85

MC = Mandated Cost

Additive	Type	Description
1. FICA and Medicare	MC	District: 7.65% of Gross Pay Employee: 7.65% of Gross Pay
2. Workers Compensation	MC	Office: 0.41% of payroll Recreation: 2.26% of payroll Parks 9.73% of payroll Safety 4.29% of payroll
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)
4. Med/Hospital Plan	FB	\$421.18 Per Month upon submission of proof of purchase for health insurance
5. Personal Leave	FB	7 hours per month upon completion of six month's contiguous employment averaging 34 hours/week
6. Holidays	FB	10 per year @ 7 hours per holiday

*Regular Part Time work more than 34, but less than 40 hours per week

Fulton-El Camino Recreation and Park District
Operating Budget - FY 20/21

Final

Part Time Hourly Rate Grid 07/01/2020 - 12/31/2020

	Title	STEP 1	STEP 2	Step 3	STEP 4	STEP 5
x	PUW 1, Rec Leader 1	13.00	13.65	14.33		
y	PUW 2, Rec Leader 2	14.30	15.02	15.77		
z	PUW 3, Rec Leader 3	15.73	16.52	17.34		
A	PM 1, Rec Coordinator 1, Acct Clerk, Planning Intern	16.53	17.36	18.22	19.14	20.09
B	PM 2, Rec Coordinator 2, Admin Asst	19.13	20.09	21.10	22.16	23.26
C	PM 3, Supervisors, Office Mgr	24.22	25.19	26.20	27.24	28.33
D	Managers	27.40	2833.00	29.47	30.65	31.87
E	Superintendents	30.65	31.87	33.15	34.47	35.85

Part Time Hourly Rate Grid 01/01/2021 - 06/30/2021

	Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
x	PUW 1, Rec Leader 1	14.00	14.70	15.44		
y	PUW 2, Rec Leader 2	15.40	16.17	16.98		
z	PUW 3, Rec Leader 3	16.94	17.79	18.68		
A	PM 1, Rec Coordinator 1, Acct Clerk, Planning Intern	16.53	17.36	18.22	19.14	20.09
B	PM 2, Rec Coordinator 2, Admin Asst	19.13	20.09	21.10	22.16	23.26
C	PM 3, Supervisors, Office Mgr	24.22	25.19	26.20	27.24	28.33
D	Managers	27.40	28.33	29.47	30.65	31.87
E	Superintendents	30.65	31.87	33.15	34.47	35.85

Police Hourly Rate Grid 07/01/20 - 06/30/21

	Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
A	Community Service Officer (CSO)	18.88				
B	Ranger	19.53	20.51	21.53	22.61	23.74
C	Officer	22.13	23.24	24.40	25.62	26.90
D	Detective	23.24	24.40	25.62	26.90	28.25
E	Sergeant	27.22	28.31	29.44	30.62	31.84
F	Deputy Chief	30.24	31.45	32.71	34.02	35.38
G	Chief	33.65	35.00	36.40	37.85	39.37

Assumptions:

X,Y,Z Adjusted to reflect minimum wage increase

A - F Adjusted by COLA only and reimplementing step increases

Stipend Scale - 2020

Swim Team	STEP 1	STEP 2	STEP 3
Head Swim Coach	4,400.00	4,700.00	5,000.00
Little League Umpire - Per Game	50.00		

Final

**Fulton-EI Camino Parks Maintenance &
Recreation Improvement District (Assessment #1)**

Summary

Fulton-EI Camino Parks Maintenance & Recreation Improvement District (Assessment #1)

Statement of Income, Expenditures and Reserve Balance - Year End June 30
 Fiscal Year 2020/2021
 Final

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Final 2019/2020	Budget 2020/2021
<u>Total Beginning Reserve Balance</u>	\$120,250	\$127,752	\$135,765	\$82,146	\$58,453
<u>INCOME</u>					
PM & RI District Assessment #1	\$360,957	\$371,822	\$385,224	\$392,331	\$416,257
Delinquent Proceeds	\$0	\$0	\$0	\$0	\$0
Total Assessments	\$360,957	\$371,822	\$385,224	\$392,331	\$416,257
<u>Revenue</u>					
All Non-Tax Revenues Primarily Interest Charges and Grant Reimbursements	\$21,958	\$25,640	\$28,180	\$53,501	\$163,096
Total Income	\$382,915	\$397,462	\$413,405	\$445,832	\$579,353
Total Funding Available	\$503,165	\$525,214	\$549,170	\$527,978	\$637,806
<u>EXPENDITURES</u>					
Salaries and Employee Benefits	\$14,580	\$25,392	\$28,071	\$9,289	\$17,904
Services and Supplies	\$336,418	\$360,234	\$386,302	\$316,972	\$352,167
Capital Outlay	\$24,415	\$3,822	\$41,811	\$98,403	\$152,774
Land Purchase	\$0	\$0	\$10,840	\$0	\$0
Loan Payment	\$0	\$0	\$0	\$44,861	\$45,355
Total Expenditures	\$375,413	\$389,448	\$467,024	\$469,525	\$568,200
Total Ending Reserve Balance	\$127,752	\$135,765	\$82,146	\$58,453	\$69,607
Net Change to Reserve Balance	\$7,502	\$8,013	(\$53,619)	(\$23,693)	\$11,153

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2020/2021
Estimated Revenue Summary

Final

<u>REVENUE</u>	Budget 2019/2020	Final 2019/2020	Budget 2020/2021
<i>Reserve Balance, 6/30</i>	\$92,986	\$82,146	\$58,453
<i>Assessment Revenue</i>			
PM & RI District Assessment #1	\$400,000	\$392,331	\$416,257
Delinquent Revenues			\$0
Total Assessment Related Revenue	\$400,000	\$392,331	\$416,257
<u>Other Revenue</u>			
Interest and Other Misc.	9790 \$500	\$109	\$0
Edison Rental Properties Income	9429 \$63,420	\$38,368	\$70,596
Reserve Account Interest	\$0	\$0	\$0
Water Resale	9708 \$16,000	\$15,024	\$16,000
In Lieu Fees Transfer	9529 \$0	\$0	\$0
Contingency Fund Transfer	7901 \$0	\$0	\$0
Insurance Proceeds	9569 \$0	\$0	\$64,000
Pool Rental	9646 \$0	\$0	\$12,500
Total Other Revenue	\$79,920	\$53,501	\$163,096
<u>TOTAL Revenue</u>	\$572,906	\$527,978	\$637,806

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2020/2021
Expenditure Summary**

Final

EXPENDITURES*

	Budget 2019/2020	Final 2019/2020	Budget 2020/2021
2300 Administration - Assessment District	\$7,150	\$7,180	\$12,492
4200 Maintenance and Operation	\$280,550	\$269,825	\$295,199
4500 Pool Operation and Maintenance	\$46,952	\$37,260	\$46,902
4600 2332 Edison Expenses	\$20,436	\$12,002	\$15,478
5100 Capital Equipment	\$13,300	\$13,268	\$0
5100 Capital Vehicles	\$0	\$0	\$0
5200 Loan Redemption/Energy Improvements	\$0	\$89,627	\$45,355
5200 Capital Expenditures	\$184,711	\$40,369	\$152,774
TOTAL EXPENDITURES	\$553,099	\$469,531	\$568,200
6100 Contingency Reserve	\$0	\$0	\$0
6300 Capital Replacement Reserve	\$19,807	\$58,453	\$69,607
7200 Loan Payment	\$0	\$0	\$0
7300 Bond Reserve	\$0	\$0	\$0
TOTAL*	\$572,906	\$527,984	\$637,806

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Fund Balance is determined by the County

Final

**2000
Administration**

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

DEPARTMENT	Final Management	Assessment Reimbursements Program: 2300		
<u>Fiscal Year</u>		<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020		\$7,180	\$7,180	0
2020/2021		\$12,492	\$12,492	0
<u>Source of Funding</u>		<u>2017/2018</u>	<u>2019/2020</u>	<u>2020/2021</u>
Assessment Proceeds:		\$50,155	\$7,180	\$12,492
Fund Balance		\$0	\$0	\$0
Other Revenue:		\$0	\$0	\$0
Total:		\$50,155	\$7,180	\$12,492

* Interest

Final

4000
Park and Facility Operations

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

	Final			Maintenance and Operation Program: 4200	
DEPARTMENT	Parks				
<u>Fiscal Year</u>	<u>Man Hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	0	0	\$269,825	\$269,825	\$0
2020/2021	433	8698.97	\$295,199	\$295,199	\$16,000
<u>Source of Funding</u>			<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Assessment Proceeds			\$265,425	\$269,825	\$279,199
Other Revenue:			\$0	\$0	\$16,000
Total:			\$265,425	\$269,825	\$295,199

* \$16,000 Water Resale to San Juan Unified School District

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

	Final			Pool & Water Feature Operation and Maintenance Program: 4500	
DEPARTMENT	Parks				
<u>Fiscal Year</u>	<u>Man Hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	380	\$7,553	\$29,707	\$37,260	\$0
2020/2021	380	\$7,552	\$39,350	\$46,902	\$12,500
<u>Source of Funding</u>			<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Assessment Proceeds:			\$60,942	\$37,260	\$34,402
Other Revenue - Pool Rental			\$0	\$0	\$12,500
Total:			<hr/> \$60,942	<hr/> \$37,260	<hr/> \$46,902

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

4500 Pool & Water Feature Operation and Maintenance
Final

PROGRAM DESCRIPTION: Swimming Pool and Water Feature operation and maintenance to provide clean and safe aquatics facilities.

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Park Maintenance Worker 1 (PT) Step 5-DH	350	\$20.09	\$7,032	\$7,032	\$7,032
Park Maintenance Worker 1 (PT) Step 3	0		\$0	\$0	\$0
Park Maintenance Worker 1 (PT) Step 3-JJ	30	\$17.36	\$521	\$521	\$521
TOTAL			\$7,553	\$7,553	\$7,552

<u>Additives Memo</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
Social Security	\$468	\$468
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$0	\$0
Worker's Comp.	\$735	\$735
Unemployment Ins	\$151	\$151
Medicare	\$110	\$110
Total Additives	\$1,464	\$1,464

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Budgeted 2019/2020</u>	<u>Final 2019/2020</u>	<u>Budget 2020/2021</u>
2035	Education/Training	\$50	\$0	\$500
2122	Chemicals	\$15,000	\$13,036	\$15,500
2151	Mechanical Sys. Services	\$1,500	\$725	\$500
2152	Mechanical Sys. Supplies	\$3,000	\$1,169	\$1,000
2185	Permit Fees	\$3,000	\$2,196	\$2,200
2191	Electricity	\$8,000	\$9,555	\$7,500
2192	Gas	\$3,000	\$373	\$10,500
2314	Personal Equipment	\$50	\$0	\$50
2591	Other Professional Services	\$50	\$0	\$50
2852	Recreation Supplies	\$50	\$0	\$50
2898	Other Operating Expenses - Supplies	\$700	\$1,912	\$500
2899	Other Operating Expenses - Services	\$5,000	\$741	\$1,000
	SUBTOTAL	\$39,400	\$29,707	\$39,350
	GRAND TOTAL	\$46,953	\$37,260	\$46,902

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

	Final			2328, 2332, 2334, 2336 Edison Property Program: 4600	
DEPARTMENT	Parks				
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	100	\$1,736	\$10,266	\$12,002	\$36,362
2020/2021	100	\$1,653	\$13,825	\$15,478	\$70,596 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Taxes:	\$0	\$0	\$0
Other Revenue:	\$8,218	\$12,002	\$15,478
Total:	<u>\$8,218</u>	<u>\$12,002</u>	<u>\$15,478</u>

<u>Duplex</u>	
2332 Unit - \$1,237/Month X 12 =	14,844
2334 Unit - \$1,026/Month x 12 =	<u>12,312</u>
Subtotal	\$27,156

<u>Fourplex</u>	
2328 Unit A - 810 x 12 =	\$9,720
2328 Unit B - 810 x 12 =	\$9,720
2328 Unit C - 1100 x 12 =	\$13,200
2328 Unit D - 900 x 12 =	<u>\$10,800</u>
Subtotal	\$43,440

Total Rent Revenue \$70,596

Note: Management Fees are deducted directly from rental Income but are shown as an expense in 2591.

Fund Disbursement	
Edison Cost	17,728
Cottage Lease Payment	45,355
General Fund	<u>7,513</u>
	70,596

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2020/2021**

4600

2328, 2332, 2334, 2336 Edison Properties
Final

PROGRAM DESCRIPTION: Care and upkeep of the 2332/2334 Edison Duplex and 2336 Unimproved Land

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
Park Maintenance Worker I - Step 1-FV	100	\$16.53	\$1,736	\$1,736	\$1,653
TOTAL			\$1,736	\$1,736	\$1,653

<u>Additives Memo</u>	Final 2019/2020	Budget 2020/2021
Social Security	\$108	\$102
Group Insurance	\$0	\$0
PERS	\$0	\$0
PARS Retirement	\$0	\$0
Worker's Comp.	\$169	\$161
Unemployment Ins	\$35	\$33
Medicare	\$25	\$24
Total Additives	\$336	\$320

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
2104	Agriculture/Horticulture Supplies	\$0	\$0	\$50
2111	Building Maintenance Services	\$1,000	\$147	\$25
2112	Building Maintenance Supplies	\$0	\$0	\$500
2131	Electrical Maintenance Services	\$200	\$272	\$25
2132	Electrical Maintenance Supplies	\$0	\$0	\$100
2142	Land Improvement Maintenance Supplies	\$0	\$0	\$100
2152	Mechanical Sys. Supplies	\$0	\$0	\$100
2162	Painting Supplies	\$0	\$0	\$200
2167	Plumbing Maintenance Services	\$2,500	\$173	\$100
2168	Plumbing Maintenance Supplies	\$0	\$0	\$200
2193	Waste Removal	\$0	\$1,285	\$1,300
2195	Sewage Disposal	\$4,000	\$2,671	\$2,700
2198	Water	\$2,000	\$1,363	\$1,500
2591	Other Professional Services- (Mgmt. Fees/services)*	\$8,000	\$3,774	\$6,800
2898	Other Operating Expenses - Supplies	\$0	\$0	\$100
2899	Other Operating Expenses - Services	\$1,000	\$582	\$25
	SUBTOTAL	\$18,700	\$10,266	\$13,825
	GRAND TOTAL	\$20,436	\$12,002	\$15,478

* Professional Services
DDV 2400
Lyon 4400

Final

5000
Capital Expenditures

**Fulton-EI Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

Final

5100 Capital Equipment		Budgeted	Final 2019/2020	Budget 2020/2021
4303	<u>Vehicles</u>			
	Subtotal	\$0	\$0	\$0
4303	<u>Other Equipment</u> Tractor Mower - John Deere EOL 10/2023	\$13,300	\$13,268	\$0
	Subtotal	\$13,300	\$13,268	\$0
4303	<u>Office Equipment</u>			
	Subtotal	\$0	\$0	\$0
	<u>TOTAL CAPITAL EQUIPMENT</u>	\$13,300	\$13,268	\$0

Source of Funds

Assessment Proceeds	\$13,268	\$0
HRPP Grant	\$0	\$0
Reserve Fund	\$0	\$0
Total	\$13,268	\$0

**Fulton-EI Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

5200 Capital Improvements Final

PROGRAM DESCRIPTION: Expenditures for the acquisition of structures and improvements.

	Budgeted	Final 2019/2020	Budget 2020/2021
4101 <u>Land Purchase</u>			
Cottage Park - Lease Payment Edison Purchase (EOL 03/36)	\$47,503	\$44,861	
Principal			\$28,000
Interest			\$17,355
		\$44,861	\$45,355
4202 <u>Improvements (other than buildings)</u>			
Park Benches and Picnic Tables	\$3,500	\$0	\$0
Cottage Bridge	\$0	\$25,882	\$68,274
Stainless Steel Wash Sinks	\$0	\$0	\$0
Stainless Steel Toilets	\$0	\$0	\$0
Chairs for Hall	\$5,500	\$4,950	\$0
Tables for Hall	\$5,000	\$0	\$0
Pool Turnstyle	\$5,000	\$0	\$0
Sportsfield Lighting Lease Payment			
Principal	\$0	\$0	\$7,564
Interest	\$0	\$0	\$4,636
Ball Field Light Controller	\$0	\$0	\$4,000
Santa Anita Bridge Repair	\$0	\$0	\$66,000
Bohemian Play Structure	\$0	\$0	\$2,300
Subtotal	\$0	\$30,832	\$152,774
4202 <u>Improvements (buildings)</u>			
Conzelmann Community Center Flooring	\$25,000	\$0	\$0
Lighting Retrofit - Leaf EOL 11/2021	\$6,083	\$6,083	\$0
Board Room Improvements	\$0	\$3,454	\$0
Lease Purchase - Energy Improvements	\$42,125	\$44,766	\$0
Tennis Court Restroom	\$5,000	\$0	\$0
Cottage Pool Storage	\$0	\$0	\$0
Subtotal	\$78,208	\$54,304	\$0
<u>TOTAL CAPITAL IMPROVEMENTS</u>	<u>\$78,208</u>	<u>\$129,996</u>	<u>\$198,129</u>
Source of Funds			
Prop 68 Grant Funds		\$0	\$0
Reserve Funds		\$0	\$25,602
Assessment Proceeds		\$129,996	\$108,527
Insurance Proceeds		\$0	\$64,000
General Fund		\$0	\$0
Total		\$129,996	\$198,129

Final

7000
Revenues and Assets

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2020/2021**

Final
7300 Capital Replacement Reserve Fund

PROGRAM DESCRIPTION: The Capital Replacement Reserve Fund exist to provide funds for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality.. The Board of Directors by a 3/5 vote allocates these funds as needed.

-	<u>INCREASE (DECREASE)</u>	<u>ENDING BALANCE</u>
2007-2008	(\$48,304)	\$99,990
2008-2009	(\$37,224)	\$62,766
2009-2010	\$27,255	\$90,021
2010/2011	\$24,139	\$114,160
2011/2012	(\$52,927)	\$61,233
2012/2013	\$32,981	\$94,214
2013/2014	\$39,188	\$133,402
2014/2015	\$12,623	\$146,025
2015/2016	(\$25,775)	\$120,250
2016/2017	\$7,502	\$127,752
2017/2018	\$8,013	\$135,765
2018/2019	(\$46,292)	\$89,473
2019/2020	(\$31,020)	\$58,453
2020/2021	\$11,153	\$69,607

Source of Funding:

FY 19/20 Capital Replacement Reserve Ending Fund Balance	\$69,607
Total	\$69,607

Final

Appendix

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)

Prior Year Projected 2019/2020

Appendix B - Expenditures

Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maintenance Oper. 4200	Pool Maint. 4500	2332 Edison 4600	Capital Equip. 5100	Capital Imp. 5200
1000	Salaries & Additives FT	0						
	Part time	9,289			7,553	1,736		
SALARY TOTAL		9,289	0	0	7,553	1,736	0	0
2005	Advertising/Legal Notice	347	347					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	0			0			
2038	Employee Recognition	0						
2051	Insurance	0	0					
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	250		250		0		
2104	Agric./Hort. Supplies	1,680		1,680		0		
2111	Building Main. Services	147				147		
2112	Building Main. Supplies	0				0		
2122	Chemical Supplies	13,036			13,036			
2131	Electrical Maintenance Serv	272		0		272		
2132	Electrical Maintenance Supl	193		193		0		
2141	Land Imp. Maintenance Serv	300		300		0		
2142	Land Imp. Maintenance Supl	7,435		7,435		0		
2151	Mechanical Sys. Services	725		0	725	0		
2152	Mechanical Sys. Supplies	1,344		175	1,169	0		
2162	Painting Supplies	1,325		1,325		0		
2167	Plumbing Maint Services	2,161		1,988		173		
2168	Plumbing Maint Supplies	5,811		5,811		0		
2185	Permit Fees	5,108		2,911	2,196	0		
2191	Electricity	56,204		46,649	9,555	0		
2192	Gas	1,865		1,492	373	0		
2193	Refuse Disposal	18,351		17,066		1,285		
2195	Sewage Disposal	10,685		8,014		2,671		
2197	Telephone	0						
2198	Water	136,345		134,982		1,363		
2205	Automotive Main. Serv.	2,716		2,716				
2206	Automotive Supplies	1,583		1,583				
2226	Expendable Tools	3,418		3,418				
2236	Fuel/Lubricants	18,038		18,038				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0		0				
2291	Equipment Maint Services	3,101		3,101				
2292	Equipment Maint Supplies	3,254		3,254				
2314	Personal Equipment	0			0			
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	158	158					
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	16,425	6,728	5,923	0	3,774		
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	-52	-52					
2819	Election Services	0						
2852	Recreation Supplies	396		396	0			
2898	Other Oper. Exp. Sup.	3,035		1,123	1,912	0		
2899	Other Oper. Exp. Serv.	1,323		0	741	582		
SERVICE & SUPPLIES TOTAL		316,978	7,180	269,825	29,707	10,266	0	0
4101	Cottage Park Lease	44,861						44,861
4202	Impv. Other Than Build.	30,832					0	30,832
4202	Improvement - Buildings	54,304					0	54,304
4303	Vehicles	0					0	0
4303	Other Equipment	13,268					13,268	6,134
CAPITAL OUTLAY TOTAL		143,264	0	0	0		13,268	129,996
GRAND TOTAL		469,531	7,180	269,825	37,260	12,002	13,268	129,996

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)

FY 2020/2021

Appendix B - Expenditures

Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maintenance Oper. 4000	Pool Maint. 4500	2332 Edison 4600	Capital Equip. 5100	Capital Imp. 5200
1000	Salaries & Additives FT	8,699		8,699				
	Part time	9,205			7,552	1,653		
SALARY TOTAL		17,904	0	8,699	7,552	1,653	0	0
2005	Advertising/Legal Notice	350	350					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	500			500			
2038	Employee Recognition	0						
2051	Insurance	0	0					
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	500		500		0		
2104	Agric./Hort. Supplies	1,050		1,000		50		
2111	Building Main. Services	25				25		
2112	Building Main. Supplies	500				500		
2122	Chemical Supplies	15,500			15,500			
2131	Electrical Maintenance Serv	225		200		25		
2132	Electrical Maintenance Supl	300		200		100		
2141	Land Imp. Maintenance Serv	1,500		1,500		0		
2142	Land Imp. Maintenance Supl	7,600		7,500		100		
2151	Mechanical Sys. Services	600		100	500	0		
2152	Mechanical Sys. Supplies	1,700		600	1,000	100		
2162	Painting Supplies	1,700		1,500		200		
2167	Plumbing Maint Services	1,300		1,200		100		
2168	Plumbing Maint Supplies	7,200		7,000		200		
2185	Permit Charges	5,200		3,000	2,200			
2191	Electricity	55,500		48,000	7,500			
2192	Gas	12,000		1,500	10,500			
2193	Refuse Disposal	19,300		18,000		1,300		
2195	Sewage Disposal	11,200		8,500		2,700		
2197	Telephone	0						
2198	Water	141,500		140,000		1,500		
2205	Automotive Main. Serv.	3,000		3,000				
2206	Automotive Supplies	2,000		2,000				
2226	Expendable Tools	3,000		3,000				
2236	Fuel/Lubricants	18,500		18,500				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	200		200				
2291	Equipment Maint Services	3,000		3,000				
2292	Equipment Maint Supplies	3,000		3,000				
2314	Personal Equipment	50			50			
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	0						
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	29,592	12,142	10,600	50	6,800		
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	200		150	50			
2898	Other Oper. Exp. Sup.	2,600		2,000	500	100		
2899	Other Oper. Exp. Serv.	1,775		750	1,000	25		
SERVICE & SUPPLIES TOTAL		352,167	12,492	286,500	39,350	13,825	0	0
4101	Cottage Park Lease/Fourplex	45,355					0	45,355
4202	Impv. Other Than Build.	152,774					0	152,774
4202	Improvement Buildings	0					0	0
4303	Vehicles	0					0	0
4303	Other Equipment	0					0	6/13/2022
CAPITAL OUTLAY TOTAL		198,129	0	0	0	0	0	198,129
GRAND TOTAL		568,200	12,492	295,199	46,902	15,478	0	198,129

Final

**Fulton-El Camino Parks Maintenance &
Recreation Improvement District (Assessment #2)**

Summary

Fulton-El Camino Maintenance and Improvement District (Assessment #2)

Statement of Income, Expenditures and Reserve Balance - Year End June 30 Fiscal Year 2020/2021 Final

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Final 2019/2020	Budget 2020/2021
<u>Total Beginning Reserve Balance</u>	\$125,571	\$151,548	\$124,223	\$229,239	\$8,000
-					
<i>Assessment Proceeds</i>					
PM & RI District Assessment #2	\$204,864	\$214,513	\$222,059	\$225,260	\$236,060
Taxes - Delinquent	\$0	\$0	\$0		\$0
Total Assessments	\$204,864	\$214,513	\$222,059	\$225,260	\$236,060
<i>Revenue</i>					
All Non-Tax Revenues	\$1,517	\$2,386	\$326,889	\$5,103	\$0
Primarily Grant Funding, Interest Charges, and Citation/Security Revenue					
Total Income	\$206,381	\$216,899	\$548,948	\$230,363	\$236,060
Total Funding Available	\$331,952	\$368,447	\$673,171	\$459,602	\$244,060
<u>EXPENDITURES</u>					
Salaries and Employee Benefits	\$145,588	\$178,868	\$192,650	\$67,464	\$27,572
Services and Supplies	\$19,574	\$24,272	\$28,200	\$7,515	\$12,963
Capital Outlay	\$15,242	\$41,084	\$211,675	\$376,623	\$186,740
Land Purchase	\$0	\$0	\$11,408	\$0	\$0
Total Expenditures	\$180,404	\$244,224	\$443,933	\$451,602	\$227,275
<u>Total Ending Reserve Balance</u>	\$151,548	\$124,223	\$229,239	\$8,000	\$16,785
Net Change to Reserve Balance	\$25,977	(\$27,325)	\$105,016	(\$221,239)	\$8,784

Fulton-EI Camino Maintenance and Improvement District (Assessment #2)

Fiscal Year 2020/2021

Estimated Revenue Summary

Final

REVENUE

		Budget 2019/2020	Final 2019/2020	Budget 2020/2021
<i>Reserve Balance, 6/30</i>		\$240,647	\$229,239	\$8,000
Assessment Revenue				
	PM & RI District Assessment #2	\$233,000	\$225,260	\$236,060
	Delinquent Proceeds	\$0	\$0	\$0
Total Assessment Related Revenue		\$233,000	\$225,260	\$236,060
Other Revenue				
	Interest and Other Misc. 9410 9790	\$26,500	\$5,103	\$0
	Law Enforcement 9697 9696	\$0	\$0	\$0
	Inter Governmental Aid 9429 9569	\$0	\$0	\$0
Total Other Revenue		\$26,500	\$5,103	\$0
<u>TOTAL REVENUE</u>		\$500,147	\$459,602	\$244,060

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021
Expenditure Summary

Final

EXPENDITURES*

	Budget 2019-2020	Final 2019/2020	Budget 2020/2021
2300 Administration	\$7,600	\$7,485	\$12,963
4200 Maintenance and Operation	\$67,464	\$67,494	\$27,572
5100 Capital Equipment	\$6,150	\$2,668	\$3,182
5100 Capital Vehicles	\$10,670	\$7,925	\$0
5200 Capital Expenditures	\$387,850	\$366,030	\$157,500
5200 Loan Redemption/Energy Improvements	\$0	\$0	\$26,058
TOTAL EXPENDITURES	\$479,734	\$451,602	\$227,275
6100 Contingency Reserve		\$0	\$0
6300 Capital Replacement Reserve	\$20,413	\$8,000	\$16,785
TOTAL*	\$500,147	\$459,602	\$244,060

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

Final

**2000
Administration**

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021**

	Final			
DEPARTMENT	Management		Assessment Reimbursements Program: 2300	
<u>Fiscal Year</u>		<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020		\$7,485	\$7,485	\$1,500
2020/2021		\$12,963	\$12,963	\$1,500 *

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Assessment Proceeds:	\$6,655	\$5,985	\$11,463
Other Revenue	\$1,500	\$1,500	\$1,500
Fund Balance	\$0	\$0	\$0
Total:	<hr/> \$8,155	<hr/> \$7,485	<hr/> \$12,963

* Interest

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021**

2300 Assessment District Reimbursements
Final

PROGRAM DESCRIPTION: Costs associated with the establishment and continued operation of the Fulton-EI Camino Maintenance and Improvement Assessment District #2.

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	Budgeted 2019/2020	Final 2019/2020	Budget 2020/2021
2005	Advertising/Legal Notices	\$400	\$342	\$400
2085	Printing - Commercial	\$0	\$0	\$0
2185	Permit Fees	\$0	\$0	\$0
2551	Planning Services	\$0	\$0	\$0
2591	Other Professional Services - SCI*	\$7,200	\$7,151	\$12,563
2813	BOE Sales Tax Audit	\$0	(\$8)	\$0
	SUBTOTAL	\$7,600	\$7,485	\$12,963
	GRAND TOTAL	\$7,600	\$7,485	\$12,963

* Professional Services
 SCI \$7,650
 County \$4,913

 \$12,563

Final

4000
Park and Facility Operations

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021**

DEPARTMENT	Final			Maintenance and Operation Program: 4200	
	Parks				
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2019/2020	3120	\$145,588	\$67,494	\$67,494	\$0
2020/2021	1,668	\$27,572	\$0	\$27,572	\$0

<u>Source of Funding</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Assessment Proceeds:	\$194,986	\$67,494	\$27,572
Other Revenue	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0
Total:	<u>\$194,986</u>	<u>\$67,494</u>	<u>\$27,572</u>

Final

5000
Capital Expenditures

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021**

Final

5100	Capital Equipment	Budgeted	Final 2019/2020	Budget 2020/2021
4303	<u>Vehicles</u>			
	2017 Ford F150 -Ford Motor Credit EOL 3/2020	\$7,920	\$7,925	\$0
	New Maintenance Pickup Truck - TBD			
	Principal			\$0
	Interest			\$0
	Subtotal	\$7,920	\$7,925	\$0
4303	<u>Other Equipment</u>			
	Maintenance Cart - John Deere EOL 10/2021	\$2,750	\$2,668	\$0
	Chipper - Kansas State EOL 08/2019	\$1,650	\$0	\$0
	Chevy Van/Turf Renovator - Umpqua EOL 09/2024	\$4,500	\$0	\$0
	Principal			\$2,665
	Interest			\$517
	Subtotal	\$8,900	\$2,668	\$3,182
4303	<u>Office Equipment</u>			
	Subtotal	\$0	\$0	\$0
	<u>TOTAL CAPITAL EQUIPMENT</u>	<u>\$16,820</u>	<u>\$10,593</u>	<u>\$3,182</u>
Source of Funds				
	Reserve Fund			
	Assessment Proceeds	\$16,820	\$10,593	\$3,182

**Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2020/2021**

5200 Capital Improvements Final

PROGRAM DESCRIPTION: Expenditures for the acquisition of structures and improvements.

	Budgeted	Final 2019/2020	Budget 2020/2021
4202 <u>Improvements (other than buildings)</u>			
Energy Improvements - Cottage Park Pool Pump & Irrigation Lease Payment (EOL 03/36)	\$0	\$0	
Principal	\$0	\$0	\$3,360
Interest	\$0	\$0	\$2,031
Tot Lot Resurfacing	\$0	\$0	\$0
Cottage Bridge	\$226,260	\$197,353	\$154,000
Alt #1	\$9,450	\$0	\$0
Alt #2	\$39,500	\$0	\$0
CCO #1 - Creek Diversion			\$0
Subtotal	\$275,210	\$197,353	\$159,391
4202 <u>Improvements - Buildings</u>			
Cottage Pool Restrooms	\$100,000	\$165,831	\$3,500
District Office Carpet	\$0	\$0	\$0
Cottage Park Outside Shower	\$0	\$0	\$0
Tennis Court Restroom - Part 2	\$0	\$0	\$0
Conzlemann Community Center Kitchen Repair/Remodel	\$0	\$0	\$0
Tennis Court Restroom - Part 1	\$0	\$0	\$0
Board Room Window Coverings	\$2,850	\$2,846	\$0
Energy Improvements-Cottage Park Heating System - Lease Payment (EOL 03/36)			
Principal			\$5,880
Interest			\$3,555
Energy Improvements-Howe Park Heating System - SMUD Lighting (EOL 03/36)	\$0	\$0	
Principal			\$7,000
Interest			\$4,232
Subtotal	\$102,850	\$168,677	\$24,167
<u>TOTAL CAPITAL IMPROVEMENTS</u>	<u>\$378,060</u>	<u>\$366,030</u>	<u>\$183,558</u>
Source of Funds			
Reserve Fund		\$69,292	\$48,966
HRPP Grant		\$0	\$0
Assessment Proceeds		\$271,738	\$134,592
Interest and Other Misc.		\$0	\$0
Swim Team Booster Club		\$25,000	\$0
Total		\$366,030	\$183,558

Final

7000
Revenues and Assets

Fulton-EI Camino Maintenance and Improvement District (Assessment #2)

Final

7300 Capital Replacement Reserve Fund

PROGRAM DESCRIPTION: The Capital Replacement Reserve Fund exist to provide funds for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality.. The Board of Directors by a 3/5 vote allocates these funds as needed.

<u>FISCAL YEAR</u>	<u>INCREASE (DECREASE)</u>	<u>BALANCE</u>
2007-2008	(\$39,151)	\$40,244
2008-2009	(\$22,086)	\$18,158
2009-2010	\$39,585	\$57,743
2010-2011	(\$30,011)	\$27,732
2011-2012	(\$3,831)	\$23,901
2012-2013	\$66,857	\$90,758
2013/2014	\$56,944	\$147,702
2014/2015	\$18,310	\$166,012
2015/2016	(\$40,441)	\$125,571
2016/2017	\$25,977	\$151,548
2017/2018	(\$27,325)	\$124,223
2018/2019	(\$57,497)	\$66,726
2019/2020	\$299,526	\$8,000
2020/2021	\$8,784	\$16,785

Source of Funding:

FY 19/20 Capital Replacement Reserve Fund Balance	\$16,785
Total	\$16,785

Final

Appendix

Fulton-El Camino Maintenance and Improvement District (Assessment #2)

Prior Year Projected 2019/2020

Appendix B - Expenditures

Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maint Oper. 4000	Capital Equip. 5100	Capital Imp. 5200		
1000	Salaries & Additives FT	67,464		67,464				
	Part time	0						
SALARY TOTAL		67,464	0	67,464	0	0		
2005	Advertising/Legal Notice	342	342					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	0		0				
2038	Employee Recognition	0						
2051	Insurance	0						
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0	0					
2103	Agric./Hort. Services	0						
2104	Agric./Hort. Supplies	0						
2111	Building Main. Services	0						
2112	Building Main. Supplies	0						
2122	Chemical Supplies	0						
2131	Electrical Maintenance Service	0						
2132	Electrical Maintenance Supplies	0						
2141	Land Imp. Maintenance	0						
2142	Land Imp. Main. Serv.	0						
2151	Mechanical Sys. Services	0						
2152	Mechanical Sys. Supplies	0						
2162	Painting Supplies	0		0				
2167	Plumbing Maintenance Service	0						
2168	Plumbing Maintenance Supplies	0						
2171	Rent/Real Estate	0						
2185	Permit Fees	0	0					
2191	Electricity	0		0				
2192	Gas	0		0				
2193	Refuse Disposal	0						
2195	Sewage Disposal	0						
2197	Telephone	0		0				
2198	Water	0		0				
2205	Automotive Main. Serv.	0						
2206	Automotive Supplies	0		0				
2226	Expendable Tools	0						
2236	Fuel/Lubricants	0						
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0						
2291	Other Equip. Main. Serv.	30		30				
2292	Other Equip. Main. Supplies	0		0				
2314	Personal Equipment	0						
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	0						
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	7,151	7,151					
2811	Data Processing Services	0		0				
2813	BOE Sales Tax Audit	(8)	(8)					
2819	Election Services	0						
2852	Recreation Supplies	0						
2898	Other Oper. Exp. Sup.	0		0				
2899	Other Oper. Exp. Serv.	0						
SERVICE & SUPPLIES TOTAL		7,515	7,485	30	0	0	0	0
4101	Land Purchase	0				0		
4202	Impv. Other Than Build.	197,353				197,353		
4202	Improvements Buildings	168,677				168,677		
4303	Vehicles	7,925			7,925			
4303	Other Equipment	2,668			2,668			
CAPITAL OUTLAY TOTAL		376,623	0	0	10,593	366,030	0	0
GRAND TOTAL		451,602	7,485	67,494	10,593	366,030	0	0

Fulton-EI Camino Maintenance and Improvement District (Assessment #2)

FY 2020/2021

Appendix B - Expenditures

Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Preliminary Oper. 4200	Capital Equip. 5100	Capital Imp. 5200		
1000	Salaries & Additives FT	0		0				
	Part time	27,572		27,572				
SALARY TOTAL		27,572	0	27,572	0	0		
2005	Advertising/Legal Notice	400	400					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	0		0				
2038	Employee Recognition	0						
2051	Insurance	0						
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0	0					
2103	Agric./Hort. Services	0		0				
2104	Agric./Hort. Supplies	0						
2111	Building Main. Services	0						
2112	Building Main. Supplies	0						
2122	Chemical Supplies	0						
2131	Electrical Maintenance Service	0						
2132	Electrical Maintenance Supplies	0						
2141	Land Imp. Maintenance	0						
2142	Land Imp. Main. Serv.	0						
2151	Mechanical Sys. Services	0						
2152	Mechanical Sys. Supplies	0						
2162	Painting Supplies	0						
2167	Plumbing Maintenance Service	0						
2168	Plumbing Maintenance Supplies	0						
2171	Rent/Real Estate	0						
2185	Permit Fees	0						
2191	Electricity	0		0				
2192	Gas	0		0				
2193	Refuse Disposal	0						
2195	Sewage Disposal	0						
2197	Telephone	0		0				
2198	Water	0		0				
2205	Automotive Main. Serv.	0						
2206	Automotive Supplies	0						
2226	Expendable Tools	0						
2236	Fuel/Lubricants	0						
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0						
2291	Other Equip. Main. Serv.	0		0				
2292	Other Equip. Main. Supplies	0		0				
2314	Personal Equipment	0						
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	0						
2531	Legal Services	0						
2551	Planning Services	0	0	0				
2591	Other Professional Serv.	12,563	12,563					
2811	Data Processing Services	0		0				
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	0						
2898	Other Oper. Exp. Sup.	0		0				
2899	Other Oper. Exp. Serv.	0						
SERVICE & SUPPLIES TOTAL		12,963	12,963	0	0	0	0	0
4101	Land Purchase	0				0		
4202	Impv. Other Than Build.	159,391				159,391		
4202	Buildings	24,167				24,167		
4303	Vehicles	0			0			
4303	Other Equipment	3,182			3,182			
CAPITAL OUTLAY TOTAL		186,740	0	0	3,182	183,558	0	0
GRAND TOTAL		227,275	12,963	27,572	3,182	183,558	0	0