2019/2020 Final Budget

BOARD OF DIRECTORS

Laura Lavallee
Jessica Dias
Kathleen Stricklin
Teresa Higgins
Michael Seaman

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

2019/2020 Final Budget

Board of Directors

Laura Lavallee	Chair
Jessica Dias	Vice Chair
Kathleen Stricklin	Secretary
Teresa Higgins	Director
Michael Seaman	Director

Budget prepared by:

Michael Grace	General Manager
Linda Montijo	Superintendent of Administration
Becky McDaniel	Superintendent of Recreation
James Brown	Chief of Park Police
Alan Owen	Park Maintenance Manager

Fulton-El Camino Recreation and Park District
All Funds

Summary

Fulton-El Camino Recreation and Park District
All Funds
Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2019/2020

	Actual FY 15/16	Actual FY 16/17	Actual FY 17/18	Final FY 18/19	Budget FY 19/20
Total Beginning Reserve Balance	**$853,666**	**$867,368**	**$652,992**	**$761,111**	**$1,611,903**
INCOME					
Taxation					
PM & RI District #1	$350,926	$360,957	$371,822	$385,224	$400,000
PM & RI District #2	$203,700	$204,864	$214,513	$222,059	$233,000
Taxes - General Fund	$1,071,466	$1,173,191	$1,239,565	$1,306,492	$1,382,114
Total Taxes	$1,626,092	$1,739,012	$1,825,900	$1,913,775	$2,015,114
Revenue					
All Non-Tax Revenues	$862,149	$852,779	$1,155,690	$2,497,251	$1,477,892
Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Vehicle Code Fines, Picnic Rentals and Misc Reimbursements					
Total Income	**$2,488,241**	**$2,591,791**	**$2,981,590**	**$4,411,026**	**$3,493,006**
Total Funding Available	**$3,341,907**	**$3,459,159**	**$3,634,582**	**$5,172,137**	**$5,104,909**
EXPENDITURES					
Salaries and Employee Benefits	$1,678,162	$1,918,041	$1,925,399	$2,062,149	$2,266,756
Services and Supplies	$624,429	$714,693	$775,285	$814,114	$849,257
Capital Outlay	$171,948	$158,853	$147,393	$683,972	$988,331
Loan Redemption	$0	$0	$0	$0	$0
Total Expenditures	**$2,474,539**	**$2,791,587**	**$2,848,077**	**$3,560,234**	**$4,104,344**
Total Ending Reserve Balance	**$867,368**	**$652,992**	**$761,111**	**$1,611,903**	**$1,000,566**
Net Change to Reserve Balance	**$13,702**	**($214,376)**	**$108,119**	**$850,792**	**($611,337)**

Key Assumptions:

* There is an minimum 2% COLA for full-time staff with a new and simplified pay scale and a 1% increase to employee contributions for PERS (bringing the EE contribution to 7%)
* Steps are reinstated for full-time staff that are eligible. New employees who are hired need to work 6 months prior to June 30th to qualify for next step.
*Seasonal part-time staff will receive an increase in January 2020 proportional to the minimum wage increasing from 12.00/hr to 13.00/hr
* We assumed a 4% increase in property tax collection and a 3% increase in the assessments.

Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2019/2020
Estimated Funding Revenue Summary
Final

FUNDING SOURCE	Account	Final 2018/2019	Budget 2019/2020
Total Ending Reserve Balance, 6-30		**$761,111**	**$1,611,903**
PM & RI District Assessment #1		$385,224	$400,000
PM & RI District Assessment #2		$222,059	$233,000
Taxes - Delinquent	9104, 9105	$10,233	$10,847
Taxes--Secured Roll	9101	$1,149,565	$1,218,539
Taxes--Unsecured Roll	9102	$42,063	$44,587
Taxes--Supplemental	9103	$32,188	$34,119
Taxes--Unitary	9106	$21,493	$22,783
Homeowners Property Subvention - HOPTER	9522	$11,756	$12,462
Miscellaneous Taxes	9110, 9120	$48	$51
	9130, 9140	$685	$726
RDA Dissolution Funds		$0	$0
Redevelopment Pass-Through		$38,459	$38,000
Total Tax Related Revenue		**$1,913,775**	**$2,015,114**
Other Revenue			
Building Rentals	9429	$86,968	$93,000
In-Lieu Fees (Account 0088)	9529	$0	$0
Inter Governmental Aid	9569	$333,197	$296,450
Recreation Fees	9646	$573,237	$547,522
Landscaping Fees	9653	$40,355	$0
Water Resale*	9708	$13,566	$16,000
Vehicle Code Fines	9310	$83,594	$56,000
Law Enforcement Services	9697	$229,914	$352,000
Interest and Other Misc.	9790	$16,405	$53,499
2332, 2334, 2336 Edison	9429	$27,566	$63,420
Interfund Trans	9696	$0	$0
Misc. Fees	9649	$0	$0
Land Purchase/Energy Improvements	9872	$1,100,744	$0
*1/2 share of the Cottage water is rebilled to San Juan Unified School District			
Total Other Revenue		**$2,505,546**	**$1,477,891**
TOTAL Revenue		**$5,180,433**	**$5,104,908**

Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2019/2020
Expenditure Summary

Final

EXPENDITURES*

		** Final 2018/2019	Budget 2019/2020
1100	Board of Directors	$19,122	$22,000
2100	Management/Administration	$105,765	$130,156
2300	Business and Financial	$822,352	$937,747
2400	Facility Rentals	$43,673	$50,109
3100	Recreation Program Supervision	$230,643	$242,672
3200	Playgrounds	$264,104	$309,340
3300	Youth Sports	$7,321	$14,564
3400	Adult Sports	$37,041	$24,850
3500	Aquatics	$100,897	$123,093
3600	Leisure Classes and Events	$11,046	$15,742
3700	Special Events/Special Revenue	$14,105	$8,127
3800	Senior Citizens/Community Services	$2,408	$4,060
3900	Recreation General	$17,748	$15,168
4200	Grounds Equipment and Maintenance	$649,811	$611,079
4300	Building Maintenance and Security	$38,020	$42,330
4400	Park Police	$436,597	$497,588
4500	Pool Maintenance and Operation	$67,179	$46,952
4600	Edison Properties	$8,432	$20,436
5100	Capital Equipment	$17,701	$19,450
5100	Vehicles	$32,188	$30,870
5102	Operating Transfer Out	$0	$0
5103	Land Purchase/Energy Improvements	$410,525	$0
5200	Loan Redemption	$0	$0
5200	Capital Expenditures	$223,557	$938,011
	TOTAL EXPENDITURES	**$3,560,234**	**$4,104,344**
7300	Reserve Balance	$1,611,903	$1,000,566
	TOTAL	**$5,172,137**	**$5,104,908**

*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-El Camino Recreation and Park District
All Funds -- FY 2019-2020
Expenditures

Final

CODE	DESCRIPTION	GL Totals 2015/2016	GL Totals 2016/2017	GL Totals 2017/2018	GL Totals 2018/2019	GL Totals 2019/2020
1000	Salaries & Additives FT	$945,095	$1,065,942	$1,128	$1,185,381	$1,331,510
	Part time	$733,067	$726,383	$823	$876,767	$935,246
SALARY TOTAL		$1,678,162	$1,792,325	$1,950,791	$2,062,149	$2,266,756
2005	Advertising/Legal Notice	$1,301	$2,025	$710	$694	$800
2029	Business Meeting Exp.	$2,526	$6,000	$2,948	$1,233	$6,110
2031	Business Travel	$3,491	$2,008	$3,280	$1,608	$2,910
2035	Education/Training	$4,011	$10,488	$9,021	$7,565	$18,300
2038	Employee Recognition	$534	$1,645	$1,578	$292	$400
2051	Insurance	$50,162	$52,900	$43,487	$52,552	$76,821
2061	Memberships	$9,589	$11,054	$11,416	$12,191	$12,950
2076	Office Supplies	$8,756	$12,000	$11,626	$13,850	$14,000
2081	Postage	$4,824	$9,900	$2,902	$3,834	$5,148
2085	Printing-Commercial	$9,939	$9,800	$6,139	$13,695	$11,130
2103	Agric./Hort. Services	$910	$925	$925	$1,240	$1,200
2104	Agric./Hort. Supplies	$1,432	$325	$0	$1,052	$1,100
2111	Building Main. Services	$300	$400	$150	$168	$1,200
2112	Building Main. Supplies	$2,359	$1,987	$1,975	$1,847	$2,000
2122	Chemical Supplies	$17,151	$17,029	$18,320	$13,939	$15,000
2131	Electrical Maintenance Services	$0	$1,877	$543	$52	$500
2132	Electrical Maintenance Supplies	$1,169	$775	$1,513	$219	$400
2141	Land Imp. Maintenance Service	$0	$25	$0	$9,073	$1,010
2142	Land Imp. Maintenance Supplies	$13,255	$15,050	$9,160	$11,049	$11,000
2151	Mechanical Sys. Services	$0	$450	$325	$1,263	$1,700
2152	Mechanical Sys. Supplies	$2,704	$2,575	$4,129	$3,842	$3,700
2162	Painting Supplies	$609	$2,700	$3,912	$1,506	$1,500
2167	Plumbing Maintenance Services	$1,700	$1,400	$1,898	$1,196	$3,800
2168	Plumbing Maintenance Supplies	$5,963	$6,294	$5,995	$6,517	$7,100
2171	Rent/Real Estate	$5,600	$27,250	$29,747	$28,299	$30,000
2185	Permit Fees	$5,851	$5,658	$5,926	$5,758	$6,000
2191	Electricity	$63,566	$52,000	$59,777	$51,210	$53,000
2192	Gas	$7,327	$7,500	$9,591	$9,234	$8,000
2193	Refuse Disposal	$16,396	$16,000	$19,046	$18,108	$19,000
2195	Sewage Disposal	$9,482	$10,000	$11,604	$12,411	$14,000
2197	Telephone	$19,177	$21,202	$16,217	$14,498	$13,825
2198	Water	$81,597	$116,200	$128,740	$128,170	$132,000
2205	Automotive Main. Serv.	$14,779	$13,789	$14,978	$29,842	$26,500
2206	Automotive Supplies	$6,939	$6,258	$8,982	$4,929	$6,500
2226	Expendable Tools	$4,733	$5,025	$2,131	$2,402	$2,600
2236	Fuel/Lubricants	$25,133	$30,000	$35,191	$42,428	$45,000
2261	Office Equip. Main. Serv.	$7,115	$5,000	$1,070	$645	$500
2275	Rents/Leases Equipment	$5,339	$6,600	$9,853	$4,693	$4,275
2291	Other Equip. Main. Serv.	$1,349	$6,762	$1,916	$10,974	$8,000
2292	Other Equip. Main. Supplies	$1,471	$4,467	$3,311	$3,623	$2,500
2314	Personal Equipment	$9,142	$17,301	$11,907	$16,895	$14,150
2322	Custodial Supplies	$10,227	$8,544	$8,840	$10,619	$12,000
2332	Food/Catering/Concessions	$0	$529	$592	$677	$700
2505	Acct./Financial Serv.	$9,475	$10,000	$8,529	$12,416	$9,000
2507	Property Tax Collection	$15,761	$16,000	$15,549	$15,686	$16,000
2531	Legal Services	$3,634	$25,000	$18,428	$4,859	$15,000
2551	Planning Services	$750	$19,000	$0	$19,783	$28,500
2591	Other Professional Serv.	$69,058	$93,503	$97,785	$110,283	$115,480
2811	Data Processing Services	$3,750	$3,750	$12,576	$11,979	$4,000
2813	BOE Sales Tax Audit	$0	$0	$465	$252	$250
2817	Election Services	$0	$0	$0	$2,008	$0
2852	Recreation Supplies	$78,426	$77,102	$90,574	$63,221	$45,648
2898	Other Oper. Exp. Sup.	$3,737	$16,819	$10,009	$10,203	$7,200
2899	Other Oper. Exp. Serv.	$91	$125	$0	$6,091	$8,150
2915	Compass Costs	$0	$0	$0	$1,300	$1,300
2987	Land Line Charges	$0	$0	$0	$141	$400
SERVICE & SUPPLIES TOTAL		$622,589	$790,487	$775,286	$814,113	$849,257
4101	Land Purchase/Energy Improv.	$0	$0	$0	$0	$47,503
4202	Impv. Other Than Build.	$47,638	$95,337	$93,824	$107,453	$694,450
4202	Improvements - Bldg	$0	$0	$0	$526,630	$196,058
4303	Vehicles	$0	$0	$0	$32,188	$30,870
4303	Equipment	$61,074	$63,516	$53,570	$17,701	$19,450
CAPITAL OUTLAY TOTAL		$108,712	$158,853	$147,393	$683,972	$988,331
GRAND TOTAL		$2,409,463	$2,741,665	$2,873,470	$3,560,233	$4,104,344

Final

Fulton-El Camino Recreation and Park District
General Fund

Summary

Fulton-El Camino Recreation and Park District
General Fund
Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2019/2020

	Actual FY 15/16	Actual FY 16/17	Actual FY 17/18	Final FY 18/19	Budget** FY 19/20
				Final	
Total Beginning Reserve Balance	**$541,629**	**$621,547**	**$373,692**	**$501,123**	**$1,278,271**
INCOME**					
Taxation					
Taxes--General Fund	**$1,071,466**	**$1,173,191**	**$1,239,565**	**$1,306,492**	**$1,382,114**
Revenue	**$786,993**	**$829,304**	**$1,127,664**	**$2,142,182**	**$1,371,472**
Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Building/Picnic Rentals and Grant Reimbursements					
Total Income	**$1,858,459**	**$2,002,495**	**$2,367,229**	**$3,448,673**	**$2,753,586**
Total Funding Available	**$2,400,088**	**$2,624,042**	**$2,740,921**	**$3,949,796**	**$4,031,857**
EXPENDITURES					
Salaries and Employee Benefits***	$1,572,928	$1,772,453	$1,746,531	$1,841,428	$2,190,003
Services and Supplies	$196,267	$358,701	$390,779	$399,612	$495,857
Capital Outlay	$9,346	$119,196	$102,487	$430,486	$385,650
Total Expenditures	**$1,778,541**	**$2,250,350**	**$2,239,798**	**$2,671,526**	**$3,071,511**
Reserve Withdrawl					
Total Ending Reserve Balance	**$621,547**	**$373,692**	**$501,123**	**$1,278,271**	**$960,347**
Net Change to Reserve Balance	**$79,918**	**($247,855)**	**$127,431**	**$777,148**	**($317,924)**

**Includes Funds for 100% CRDEB Distributions

Fulton-El Camino Recreation and Park District
General Fund
Budget--FY 2019/2020
Estimated Revenue Summary

Final

REVENUE	Account	Final 2018/2019	Budget 2019/2020
Total Reserve Fund Balance, 6-30		**$501,123**	**$1,278,271**
Taxes - Delinquent	9104, 9105	$10,233	$10,847
Taxes--Secured Roll	9101	$1,149,565	$1,218,539
Taxes--Unsecured Roll	9102	$42,063	$44,587
Taxes--Supplemental	9103	$32,188	$34,119
Taxes--Unitary	9106	$21,493	$22,783
Homeowners Property Subvention - HOPTER	9522	$11,756	$12,462
Miscellaneous Taxes	9110, 9120	$48	$51
	9130, 9140	$685	$726
RDA Dissolution Funds	9196	$0	$0
Redevelopment Pass Through	9533	$38,459	$38,000
Total Tax Related Revenue		**$1,306,492**	**$1,382,114**
Other Revenue			
Building Rentals	9429	$86,968	$93,000
In-Lieu Fees (Account 0088)	9529	$0	$0
Inter Governmental Aid (Grants)	9569	$0	$296,450
Recreation Fees	9646	$573,237	$547,522
Landscaping Fees	9653	$40,355	$0
Water Resale*	9708	$13,566	$0
Citation Revenue	9310	$83,594	$56,000
Law Enforcement Services	9697	$229,914	$352,000
Mandated Cost Recovery	9790	$0	$0
Interest and Other Misc.	9790	$13,804	$26,500
Copy Fees	9649	$0	$0
Land Purchase	9872	$568,315	$0
Energy Improvements	9872	$532,429	$0
Total Other Revenue		**$2,142,182**	**$1,371,472**
		$3,949,796	**$4,031,857**

*1/2 share of the Cottage water is rebilled to San Juan Unified School District

Fulton-El Camino Recreation and Park District
General Fund
Budget--FY 2019/2020
Expenditure Summary

Final

EXPENDITURES*

		Final 2018/2019	Budget 2019/2020
1100	Board of Directors	$19,122	$22,000
2100	Management/Administration	$105,765	$130,156
2300	Business and Financial	$740,399	$922,997
2400	Facility Rentals	$43,673	$50,109
3100	Recreation Program Supervision	$230,643	$242,672
3200	Playgrounds	$264,104	$309,340
3300	Youth Sports	$7,321	$14,564
3400	Adult Sports	$37,041	$24,850
3500	Aquatics	$100,897	$123,093
3600	Leisure Classes and Events	$11,046	$15,742
3700	Special Events/Special Revenue	$14,105	$8,127
3800	Senior Citizens/Community Services	$2,408	$4,060
3900	Recreation General	$17,748	$15,168
4200	Grounds Equipment and Maintenance	$172,152	$263,065
4300	Building Maintenance and Security	$38,020	$42,330
4400	Park Police	$436,597	$497,588
4500	Pool Maintenance and Operation		
4600	2332 Edison Expenses		
5100	Capital Equipment	$0	$0
5100	Vehicles	$19,960	$20,200
5102	Operating Transfer Out	$0	$0
5103	Land Purchase/Energy Improvements	$410,525	$0
5200	Capital Expenditures	$0	$365,450
5200	Loan Redemption	$0	$0
	TOTAL EXPENDITURES	$2,671,526	$3,071,511
7300	Reserve Balance	$1,278,271	$960,347
	TOTAL	**$3,949,796**	**$4,031,857**

*See Appendix B for detailed expenditures and sources.
** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

1000
Board of Directors

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT Board of Directors Program: 1100

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources
2018/2019	531	$6,550	$12,572	$19,122
2019/2020	320	$7,000	$15,000	$22,000

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes	$16,897	$19,122	$22,000
Other Revenue:	$0	$0	$0
Total:	$16,897	$19,122	$22,000

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

	Hours	Stipend	Budgeted	Final 2018/2019	Budget 2019/2020
Five Board Members		$7,000		$6,550	$7,000

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	$501	$536
Worker's Comp	$121	$3
Unemployment Insurar	$0	$175
Total Additives	$622	$714

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2029	Conference and/or Official Meeting Expense*	$5,000	$521	$5,000
2061	Membership, CARPD, CSDA, CPRS**	$10,000	$10,043	$10,000
2817	Election Services	$4,000	$2,008	$0
	Total	$19,000	$12,572	$15,000
	GRAND TOTAL	$19,000	$19,122	$22,000

* (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

2000
Administration

Final

DEPARTMENT Management — General Manager Program: 2100

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources
2018/2019	2,080	$96,096	$9,669	$105,765
2019/2020	2,180	$97,956	$32,200	$130,156

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$108,288	$105,765	$130,156
Other Revenue:	$0	$0	$0
Total:	$108,288	$105,765	$130,156

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.

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Human Resources Detail

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
General Manager (Including Auto Allowance)	2,080	97,956	$96,096	$96,096	$97,956
Park Planning Associate	100	$1,653	$1,621	$0	$0
		TOTAL	$97,717	$96,096	$97,956

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	$7,080	$7,471
Group Insurance	$18,846	19,218
PERS	$9,612	9,648
PARS Retirement	$0	$0
Worker's Comp	$432	$460
Unemployment Insurance	$238	$238
Total Additives	$36,208	$37,035

Services & Supplies Detail

Number	Description		Budgeted	Final 2018/2019	Budget 2019/2020
2029	Official Meeting Expense*		$1,000	$712	$1,000
2031	Business Travel**		$300	$273	$300
2035	Education/Training***		$1,400	$3,148	$1,400
2038	Employee Recognition/Meetings		$600	$292	$400
2061	Memberships****		$600	$460	$600
2551	Planning Services		$11,000	$4,783	$28,500
		Total	$14,900	$9,669	$32,200
		GRAND TOTAL	$112,617	$105,765	$130,156

*(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 2019/2020
Business and Financial
Final

DEPARTMENT Management Program: 2300

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	3,827	$654,290	$86,109	$740,399	$26,500	
2019/2020	3,900	$775,926	$147,071	$922,997	$26,500	*

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$451,198	$451,198	$896,497
Reserve Fund:	$280,434	$262,701	$0
Other Revenue:	$40,000	$26,500	$26,500
Total:	$771,632	$740,399	$922,997

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

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

	Hours	Salary	Budgeted 2018/2019	Final 2018/2019	Budget 2019/2020
Superintendent of Administration	2,080	68,940	$65,004	$64,992	$68,940
Administrative Assistant	520	10,971	$9,758	$10,100	$10,971
Accounting Clerk I	1,300	$26,117	$24,160	$21,736	$26,117
TOTAL			$98,922	$96,828	$106,028

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	5,745	$6,113
Group Insurance	$43,739	$52,812
PERS	815	$6,705
PARS Retirement	$8,280	$979
Worker's Comp	455	$498
Unemployment Insurar	$595	$714
Total Additives	$59,629	$67,822

Payroll Overhead	Budgeted 2018/2019	Final 2018/2019	Budget 2019/2020
Retiree Health Benefits	$51,995	$46,067	$48,371
Social Security/Medicare	$63,921	$76,770	$78,905
Medical/Dental/LTD Group Insurance	$157,026	$161,487	205,567
PERS Retirement	$91,041	$156,656	177,347
PARS Retirement	$23,019	$21,362	$26,787
Worker's Comp	$61,081	$76,613	$98,017
Unemployment Insurance	$25,428	$15,571	$31,304
Allowances	$0	$3,600	$3,600
Total Payroll Overhead	$473,511	$557,462	$669,898

Services & Supplies Detail

Number	Description	Budgeted 2018/2019	Final 2018/2019	Budget 2019/2020
2031	Business Travel	$600	$483	$600
2035	Education and Training	$400	$616	$750
2051	Insurance/Liability - Liability	$0	$0	$63,821
2076	Office Supplies	$13,000	$13,850	$14,000
2081	Postage	$1,000	$1,453	$1,500
2085	Printing Services (Commercial)	$1,000	$37	$650
2197	Telephone	$11,000	$10,004	$10,500
2261	Office Equipment Maintenance	$1,500	$645	$500
2275	Rents/Leases of Equipment - Copier Lease	$6,000	$4,693	$4,000
2332	Office Concessions	$550	$677	$700
2505	Auditor	$9,500	$12,416	$9,000
2507	Property Tax Collection Fees	$15,000	$15,686	$16,000
2531	Legal Services	$17,000	$3,193	$5,000
2591	Other Professional Services - (Fechter)	$5,000	$12,086	$12,000
2811	Data Processing*	$3,610	$7,844	$4,000
2813	BOE Sales Tax Audit	$342	$252	$250
2898	Other Operating Expenses - Supplies (Copy Overage)	$300	$877	$2,500
2915	Compass Cost (Payroll)	$1,300	$1,300	$1,300
		$87,102	$86,109	147,071
	GRAND TOTAL	$659,535	$740,399	$922,997

* Sportsman	2500
Powerflex	690
Hostmonster	300
W2W	120

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT Management — Facility Rentals Program: 2400

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	2,076	$43,068	$605	$43,673	$80,000	
2019/2020	2,410	$46,484	$3,625	$50,109	$96,000	*

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Reserve Fund:	$0	$0	$0
Other Revenue:	$0	$80,000	$50,109
Total:	$0	$80,000	$50,109

* $77,000 Hall Rentals
$16,000 Picnic Rentals
$3,000 HUB Insurance

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Worker I Step 2 (PT) -MJ	400		$8,850	$7,288	$7,288
Park Utility Worker 1 Step 1 - Event	450		$5,980	$5,479	$5,625
Park Utility Worker 1 Step 1 - Picnic			$8,645	$0	$0
Administrative Assistant	1,560		$29,266	$30,301	$33,571
TOTAL	2,410		$52,741	$43,068	$46,484

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$3,450	$1,388
Unemployment Ins	$1,507	$1,162
Social Security	$0	$3,126
PERS	$0	2,345
PARS Retirement	$1,615	$211
Medicare	$624	$82
Total Additives	$7,197	$8,314

Services & Supplies Detail

Number	Description		Budgeted	Final 2018/2019	Budget 2019/2020
2275	Rent/Leases Equipment		$50	$0	$25
2051	Insurance (HUB)		$0	$0	$3,000
2314	Personnel Equipment		$200	$0	$100
2322	Custodial Supplies		$0	$0	$0
2898	Other Operating Expenses - Supplies		$200	$545	$400
2899	Other Operating Expenses - Services		$50	$60	$100
		SUBTOTAL	$500	$605	$3,625
		GRAND TOTAL	$53,241	$43,673	$50,109

3000
Recreation Services

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Management			Superintendent of Recreation Program: 3100	
Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	8,320	$227,994	$2,649	$230,643	$0
2019/2020	8,320	$239,672	$0	$239,672	$0

Source of Funding	2017/2018	2018/2019	
Taxes:	$226,811	$230,643	$239,672
Other Revenue:	$0	$0	$0
Total:	$226,811	$230,643	$239,672

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Recreation Superintendent	2,080	78,296	$73,116	$75,858	$78,296
Recreation Supervisor - RR	2,080	54,492	$51,372	$51,372	$54,492
Recreation Supervisor - JD	2,080	54,492		$51,372	$54,492
Recreation Supervisor - RH	2,080	52,392	$51,372	$49,392	$52,392
		Subtotal	$175,860	$227,994	$239,672

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	17,442	18,324
Group Insurance	39,075	55,153
PERS	19,409	19,872
Worker's Comp	5,703	5,424
Unemployment Insurar	242	$952
Total Additives	$81,871	$99,725

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2029	Business Meeting Expense	$100	$0	$100
2031	Business Travel*	$1,260	$852	$1,000
2035	Education/Training**	$630	$1,027	$1,100
2061	Memberships***	$615	$770	$800
	Subtotal	$2,605	$2,649	
	GRAND TOTAL	$178,465	$230,643	$239,672

* (2031) Detail
Travel & Mileage Reimbursements $1,260

** (2035) Detail
Cerifications/Seminars $630

*** (2061) Detail
CPRS Memberships $615

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Recreation		Youth Programs Program: 3200	
Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$253,379	$10,725	$264,104	$286,806
2019/2020	$296,600	$12,740	$309,340	$339,600

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$238,054	$264,104	$309,340
Total:	$238,054	$264,104	$309,340

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3201	Adventure Club	$30,000	$25,115	$3,800	$3,941	$36,000	$21,647	$32,500	$3,300	$35,800
3203	After School at the Park	$50,000	$51,724	$3,450	$3,455	$60,800	$85,262	$70,000	$3,900	$88,000
3204	Building Bridges	$145,000	$164,263	$3,000	$1,184	$212,862	$157,570	$180,000	$2,940	$190,000
3253	Preschool	$12,500	$9,216	$3,100	$2,145	$20,300	$19,584	$11,000	$2,500	$22,500
3254	Spring Fling Camp	$1,700	$1,718	$209	$0	$1,875	$1,613	$1,700	$50	$1,800
3255	President's Camp	$1,400	$1,342	$110	$0	$1,500	$1,130	$1,400	$50	$1,500
3266	Little Feet Camp	$2,900	$0	$225	$0	$3,200	$0	$0	$0	$0
	SUBTOTAL	$243,500	$253,379	$13,894	$10,725	$336,537	$286,806	$296,600	$12,740	$339,600

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$6,062	$7,563
Group Insurance	$0	$0
Unemployment Ins	$13,550	$10,084
PARS Retirement	$8,915	$11,123
Medicare/Social Sec	$3,447	$4,301
Total Additives	$31,974	$33,071

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$13,894	$10,725	$12,740
	TOTAL	$13,894	$10,725	$12,740
	GRAND TOTAL	$257,394	$264,103	$309,340

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT: Recreation — Youth Sports Program: 3300

Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$381	$6,939	$7,321	$6,629
2019/2020	$6,528	$8,036	$14,564	$11,070

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$10,027	$7,321	$14,564
Total:	$10,027	$7,321	$14,564

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	S & S	Revenue
3301	Youth Basketball	$910	$0	$430	$0	$1,300	$0	$1,728	$1,816	$3,550
3302	Youth Sports Camps	$380	$0	$125	$0	$500	$0	$0	$0	$0
3304	FEC Little League	$3,170	$381	$7,500	$6,939	$9,260	$6,549	$1,500	$6,100	$7,100
3309	Youth Tennis Clinics	$250	$0	$120	$0	$400	$80	$0	$0	$0
3333	Youth Soccer	$250	$0	$4,750	$0	$5,000	$0	$300	$120	$420
3399	Sports Coordinator	$1,510	$0	$0	$0	$0	$0	$3,000	$0	$0
	SUBTOTAL	$6,470	$381	$12,925	$6,939	$16,460	$6,629	$6,528	$8,036	$11,070

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$10	$166
Unemployment Ins	$13	$222
PARS Retirement	$14	$245
Medicare	$6	$95
Total Additives	$43	$728

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$12,925	$6,939	$8,036
	TOTAL	$12,925	$6,939	$8,036
	GRAND TOTAL	$19,395	$7,321	

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Recreation		Adult Sports Program: 3400	
Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$20,008	$17,033	$37,041	$53,831
2019/2020	$24,850	$0	$24,850	$58,050

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$61,091	$37,041	$24,850
Total:	$61,091	$37,041	$24,850

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3404	Adult Soccer	$0	$0	$2,000	$0	$2,000	$0	$0	$0	$0
3405	Adult Softball	$0	$0	$43,000	$14,684	$66,000	$40,000	$0	$13,400	$42,000
3410	Tennis Court Meters	$0	$0	$0	$0	$450	$776	$0	$0	$800
3412	Tennis Program	$0	$0	$25	$0	$55	$30	$0	$0	$0
3414	Coed Recreational Volleyball	$992	$0	$1,540	$0	$2,600	$32	$600	$500	$2,250
3432	Basketball	$2,500	$0	$1,400	$0	$3,900	$0	$600	$550	$2,000
3435	Athletic Field Rentals	$0	$0	$225	$2,349	$10,000	$12,593	$0	$0	$11,000
3444	Used Softball Sales	$0	$0	$0	$0	$300	$400	$0	$0	$0
3496	Softball Field Supervisor	$12,300	$5,524	$0	$0	$0	$0	$7,000	$0	$0
3497	Sports Assistance	$15,800	$14,484	$0	$0	$0	$0	$16,650	$0	$0
	SUBTOTAL	$31,592	$20,008	$48,190	$17,033	$85,305	$53,831	$24,850	$14,450	$58,050

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$510	$634
Unemployment Ins	$1,140	$845
PARS Retirement	$750	$932
Medicare	$290	$360
Total Additives	$2,691	$2,771

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$48,190	$17,033	
	TOTAL	$48,190	$17,033	$0
	GRAND TOTAL	$79,782	$37,041	$24,850

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT: Recreation — Aquatics Program: 3500

Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$95,220	$5,677	$100,897	$96,272
2019/2020	$116,768	$6,325	$123,093	$101,715

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$115,361	$100,897	$123,093
Total:	$115,361	$100,897	$123,093

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3501	Pool Rentals	$8,077	$7,332	$250	$0	$10,500	$9,434	$10,000	$0	$10,000
3503	Swim Team	$17,320	$24,555	$5,125	$2,235	$36,725	$35,450	$26,000	$700	$34,500
3509	Concessions	$0	$0	$3,000	$1,653	$3,000	$2,956	$0	$3,000	$3,500
3520	Adult Swim Club	$780	$330	$0	$0	$222,059	$330	$0	$0	$0
3525	Water Polo	$450	$0	$50	$0	$500	$0	$665	$150	$815
3526	Water Aerobics	$429	$0	$0	$0	$450	$403	$450	$100	$550
3530	Swim Lessons	$20,800	$18,051	$225	$108	$44,500	$26,388	$22,577	$425	$27,000
3550	Sick Time Used	$0	$431	$0	$0	$0	$0	$0	$0	$0
3551	Cottage Pool/Passes	$26,914	$24,161	$950	$347	$20,000	$21,256	$29,000	$400	$25,000
3552	Inservice Training	$8,500	$4,346	$850	$581	$0	$0	$3,465	$700	$0
3553	Pool Staff Uniforms	$0	$0	$700	$709	$900	$55	$0	$700	$350
3554	Aquatic Coordinator	$24,611	$16,015	$250	$44	$0	$0	$24,611	$150	$0
	TOTAL	$107,881	$95,220	$11,400	$5,677	$338,634	$96,272	$116,768	$6,325	$101,715

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$2,428	$2,978
Unemployment Ins	$5,428	$3,970
PARS Retirement	$3,571	$4,379
Medicare	$1,381	$1,693
Total Additives	$12,807	$13,020

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$11,400	$5,677	$6,325
	TOTAL	$11,400	$5,677	$6,325
	GRAND TOTAL	$119,281	$100,897	$123,093

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT: Recreation

Leisure Classes and Events
Program: 3600

Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$1,583	$9,463	$11,046	$12,936
2019/2020	$2,860	$12,882	$15,742	$18,886

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$16,735	$11,046	$15,742
Total:	$16,735	$11,046	$15,742

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 ages. Classes may be taught by FEC staff and private contractors with the District.

Budget Summary

Number	Program	Budgeted Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3607	Youth Martial Arts	$0	$0	$2,822	$1,000	$3,528	$1,103	$0	$1,600	$2,000
3623	Youth Ballet/Gymnastics	$0	$0	$538	$412	$912	$177	$0	$768	$768
3624	Gymnastics	$0	$0	$2,957	$1,802	$5,016	$2,465	$0	$3,624	$3,624
3625	Tumble/Dance	$0	$0	$504	$0	$912	$0	$0	$720	$720
3626	Baton Twirling	$0	$0	$538	$0	$768	$0	$0	$768	$768
3643	Tai Chi	$0	$360	$538	$0	$672	$305	$832	$0	$840
3644	Cooking	$0	$0	$0	$0	$0	$0	$650	$0	$650
3645	Drivers Training	$0	$0	$0	$0	$0	$0	$0	$0	$0
3650	Table Tennis	$0	$0	$100	$199	$288	$507	$0	$100	$576
3651	Hunter Safety	$0	$0	$400	$0	$1,200	$0	$0	$0	$0
3657	Dog and Pet	$0	$0	$0	$0	$700	$0	$0	$0	$0
3661	Forever Young	$0	$0	$3,108	$3,247	$4,440	$4,107	$0	$3,108	$4,440
3677	Yoga	$0	$0	$1,394	$1,443	$1,992	$1,542	$0	$1,394	$1,700
3694	Red Cross Classes	$900	$0	$500	$1,311	$4,800	$2,730	$0	$800	$2,800
3697	Recreation Assistance	$1,244	$1,223	$0	$50	$0	$0	$1,378	$0	$0
3698	Building Monitor	$460	$0	$0	$0	$0	$0	$0	$0	$0
	SUBTOTAL	$2,604	$1,583	$13,399	$9,463	$25,228	$12,936	$2,860	$12,882	$18,886

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$25	$73
Unemployment Ins	$90	$97
PARS Retirement	$59	$107
Medicare	$23	$41
Total Additives	$198	$319

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$13,399	$9,463	$12,882
	TOTAL	$13,399	$9,463	$12,882
	GRAND TOTAL	$16,003	$11,046	$15,742

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT: Recreation

Special Events/Special Revenue
Program: 3700

Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$5,904	$8,201	$14,105	$19,128
2019/2020	$8,127	$0	$8,127	$17,180

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$16,853	$14,105	$8,127
Total:	$16,853	$14,105	$8,127

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3703	Egg-O-Rama	$1,617	$1,063	$800	$816	$1,150	$905	$1,813	$800	$1,400
3705	Fishing Derby/Clinics	$443	$523	$120	$146	$500	$184	$482	$120	$750
3706	Crab Feed	$1,521	$1,754	$6,857	$5,163	$9,750	$13,820	$2,010	$8,490	$10,500
3714	Creepy Crawly Halloween	$943	$810	$700	$677	$1,125	$366	$1,050	$850	$1,100
3715	Community Yard Sale	$398	$232	$150	$229	$1,500	$1,000	$440	$150	$1,000
3720	Breakfast with Santa	$388	$490	$320	$345	$700	$668	$460	$620	$700
3721	Movie in the Pool	$573	$189	$20	$23	$480	$0	$602	$20	$480
3722	Festival of Lights/Tree L	$0	$0	$350	$193	$0	$310	$1,120	$910	$400
3727	Fourth of July Pool Party	$651	$561	$450	$516	$400	$0	$50	$500	$550
3728	E-Waste	$0	$283	$0	$93	$0	$0	$100	$50	$300
3730	Theater Events	$200	$0	$980	$0	$350	$1,875	$0	$0	$0
	SUBTOTAL	$6,734	$5,904	$10,747	$8,201	$15,955	$19,128	$8,127	$12,510	$17,180

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$94	$150
Unemployment Ins	$337	$276
PARS Retirement	$221	$305
Medicare	$86	$118
Total Additives	$737	$849

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$10,747	$8,201	
	TOTAL	$10,747	$8,201	$0
	GRAND TOTAL	$17,481	$14,105	$8,127

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT: Recreation

Seniors and Teens Programs
Program: 3800

Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$1,125	$1,284	$2,408	$144
2019/2020	$1,860	$2,200	$4,060	$1,021

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$2,169	$2,408	$4,060
Total:	$2,169	$2,408	$4,060

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 Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	S & S	Revenue
3803	Cottage Senior Club	$0	$0	$0	$22	$0	$40	$0	$0	$0
3805	Free Fun Fridays	$0	0	$0	0	$0	0	$0	$0	$0
3820	Teen Activities	$1,698	$1,125	$1,440	$1,262	$706	$104	$1,860	$2,200	$1,021
	SUBTOTAL	$1,698	$1,125	$1,440	$1,284	$706	$144	$1,860	$2,200	$1,021

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$18	$34
Unemployment Ins	$64	$63
PARS Retirement	$42	$70
Medicare	$16	$27
Total Additives		$194

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2852	Recreation Services and Supplies	$1,440	$1,284	$2,200
	GRAND TOTAL	$3,138	$2,408	$4,060

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Recreation		Recreation General Program: 3900	
Fiscal Year	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$0	$17,748	$17,748	$0
2019/2020	$0	$15,168	$15,168	$0

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$10,088	$0	$17,748
Other Revenue:	$0	$0	$0
Total:	$0	$0	$17,748

3900 Recreation/General
Final

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

Budget Summary

Number	Program	Budgeted Salary	Final 18-19 Salary	Budgeted S & S	Final 18-19 S & S	Budgeted Revenue	Final 18-19 Revenue	Budget 2019/2020 Salary	Budget 2019/2020 S & S	Budget 2019/2020 Revenue
3903	Brochure	$2,218	$0	$6,300	$11,765	$0	$0	$0	$7,480	$0
3904	Brochure Distribution	$0	$0	$6,900	$4,896	$0	$0	$0	$3,648	$0
3910	Health & Safety Supplies	$0	$0	$600	$24	$0	$0	$0	$0	$0
3997	Maintenance Support	$4,236	$0	$0	$0	$0	$0	$0	$0	$0
3998	General S & S	$0	$0	$2,704	$1,063	$0	$0	$0	$4,040	$0
	SUBTOTAL	$6,454	$0	$16,504	$17,748	$0	$0	$0	$15,168	$0

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$262	$0
Unemployment Ins	$941	$0
PARS Retirement	$619	$0
Medicare/Social	$239	$0
Total Additives	$2,061	$0

Services & Supplies

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2005	Advertising	$923	$0	$0
2061	Membership	$525	$518	$800
2081	Postage	$6,900	$2,381	$3,648
2085	Printing Services	$6,300	$11,063	$7,480
2852	Recreation Supplies	$1,856	$3,785	$3,240
	TOTAL	$16,504	$17,748	$15,168
	GRAND TOTAL	$22,958	$17,748	

4000
Park and Facility Operations

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Parks			Parks and Grounds Program: 4200		
Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	5,200	$167,816	$4,336	$172,152	$12,000	
2019/2020	12,172	$260,985	$2,080	$263,065	$0	*

Source of Funding	2017/2018	2018/2019		
Taxes:	$37,260	$160,152	$263,065	
Mandated Cost Recovery			$0	
RDA Dissolution			$0	
Other Revenue:	$53,700	$12,000	$0	*
Total:	$90,960	$172,152	$263,065	

$0

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

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

Full-time	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Manager	2,080	61,296	$57,780	$57,780	61,296
PM III	1,040	27,246	$25,680	$25,686	27,246
SUBTOTAL			$83,460	$83,466	88,542

Part-time		Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Worker I (PT)	9,052	$12,313	$31,070	$172,443
Park Maintenance Worker I (PT)	-	$14,045	$53,280	$0
SUBTOTAL	12,172	$26,358	$84,350	$172,443

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	$12,838	19,965
Group Insurance	$23,551	23,777
PERS	$6,738	11,820
PARS Retirement	$0	$0
Worker's Comp	$15,993	26,623
Unemployment Insurar	$952	8,873
Total Additives	$60,072	$91,058

	Budgeted	Final 2018/2019	Budget 2019/2020
TOTAL	$109,818	$167,816	$260,985

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2029	Business Meeting Expense	$10	$0	$10
2031	Business Travel	$10	$0	$10
2141	Land Improvement Maint. Services	$10	$0	$10
2142	Land Improvement Maintenance Services	$0	$104	$0
2197	Telephone	$3,200	$1,885	$25
2205	Automotive Maint. Service	$0	$325	$0
2314	Personal Equipment	$2,000	$2,022	$2,000
2852	Recreation Supplies	$600	$0	$25
	SUBTOTAL	$5,830	$4,336	$2,080
	GRAND TOTAL	$115,648	$172,152	$263,065

*See Appendix D - Hourly Rate Schedule

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT Parks

Building Maintenance
Program: 4300

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	1,636	24,953	$13,067	$38,020	$30,000	
2019/2020	1,400	26,650	$15,680	$42,330	$0	*

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$30,257	$38,020	$42,330
RDA Dissolution Funds			$0
Other Revenue:	$0	$0	$0
Total:	$30,257	$38,020	$42,330

* moved to 2400

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

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Worker 1 Step 5 (PT)-DH	400		$10,244	$8,243	$8,060
Park Maintenance Worker 1 Step 2 (PT)-MJ	1,000		$0	$16,710	$18,590
TOTAL	1,400		$10,244	$24,953	$26,650

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$1,999	$3,032
Unemployment Ins	$622	$906
Social Security	$0	$2,039
PARS Retirement	$936	$0
Medicare	$362	$0
Total Additives	$3,918	$5,977

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2111	Building Maintenance Services	$50	$168	$200
2112	Building Maintenance Supplies	$1,500	$1,847	$2,000
2131	Electrical Maintenance Services	$25	$52	$100
2132	Electrical Maintenance Supplies	$25	$0	$100
2151	Mechanical Systems Maint. Services	$300	$0	$100
2152	Mechanical Systems Maint. Supplies	$200	$16	$100
2167	Plumbing Maintenance Services (Roto Rooter)	$50	$0	$100
2168	Plumbing Maintenance Supplies	$25	$83	$100
2226	Hardware and Tools	$25	$82	$100
2275	Rent/Leases Equipment	$25	$0	$50
2322	Custodial Supplies	$8,000	$10,619	$12,000
2591	Other Professional Service (Building Alarms)	$25	$0	$480
2898	Other Operating Expenses - Supplies	$25	$199	$200
2899	Other Operating Expenses - Services	$25	$0	$50
	SUBTOTAL	$10,300	$13,067	$15,680
	GRAND TOTAL	$20,544	$38,020	$42,330

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Parks			Park Police Program: 4400	
Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	11,073	243,061	$193,535	$436,597	$242,800
2019/2020	11,856	277,738	$233,250	$510,988	$408,000

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$65,751	$123,089	$102,988
Other Revenue:	$0	$313,508	$408,000
Total:	$65,751	$436,597	$510,988

352,000 Law Enforcement Services
0 Event Security
50,000 Citation Revenue
6,000 NTA Citation

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

Position	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Chief Of Park Police	1040	$33.15	$39,000	$42,024	$34,476
FT Sergeant*					
PT Sergeants (2 Each)	1820	$25.19	$37,527	$30,159	$45,846
* cost is included in Contract/FEC		SUBTOTAL	$76,527	$72,183	$80,322
FT Sergeant	2080	$26.20	$51,376	$48,311	$54,496
Patrol Officers	6136	$20.09	$119,916	$107,575	$123,272
Patrol Sergeants	780	$25.19	$18,158	$14,992	$19,648
	11,856		$189,450	$170,878	$197,416
		TOTAL	$265,977	$243,061	$277,738

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	$2,778	7,847
Group Insurance	$0	40,212
PERS	2,372	3,804
PARS Retirement	$9,115	$8,372
Worker's Comp	$10,111	34,498
Unemployment Insurance	$4,522	$1,190
Total Additives	$28,899	$95,923

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2031	Business Travel	$2,000	$0	$1,000
2035	Education/Training	$15,000	$2,053	$15,000
2051	Insurance/Liability	$5,000	$0	$10,000
2061	Memberships	$1,000	$400	$750
2085	Printing (Commercial)	$3,000	$2,595	$3,000
2171	Rent/Real Estate	$28,300	$28,299	$30,000
2197	Telephone	$3,700	$2,610	$3,300
2205	Automotive Maintenance Service	$13,000	$23,020	$20,000
2206	Automotive Maintenance Supplies	$7,000	$2,284	$4,000
2236	Fuel and Lubricants	$25,000	$28,579	$30,000
2291	Equipment Maintenance Services- SRC Radios	$11,000	$7,883	$5,000
2314	Personal Equipment	$15,000	$14,827	$12,000
2531	Legal Services	$10,000	$1,665	$10,000
2591	Other Professional Service (JDS, Carol Miller, Communications)	$75,000	$74,228	$75,000
2898	Other Operating Expense Supplies	$14,000	$4,951	$13,800
2987	Land Line Charges	$0	$141	$400
	SUBTOTAL	$228,000	$193,535	$233,250
	GRAND TOTAL	$493,977	$436,597	$510,988

5000
Capital Expenditures

5100 Capital Equipment
Final

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

		Budgeted	Final 2018/2019	Budget 2019/2020
4303	Vehicles			
Lease - 2016 Chevy Tahoe - KS Statebank EOL 11/2019		$12,300	$12,297	$12,300
Chevy Van 15 Passenger - Trident EOL 3/2020		$7,900	$7,663	$7,900
	Subtotal	$20,200	$19,960	$20,200
4303	Other Equipment	$0	$0	$0
	Subtotal	$0	$0	$0
4101	Land Purchase	$600,000	$0	$0
	Subtotal	$600,000	$0	$0
TOTAL CAPITAL EQUIPMENT		**$620,200**	**$19,960**	**$20,200**

Source of Funding

Property Taxes		$20,269	$20,200
Reserve Fund		$0	$0
Capital Lease Financing-Energy Improvements		$0	0.00
Capital Lease Financing-Land Purchase		$600,000	0.00
	Total	$620,269	$20,200

5200 Capital Improvements
Final

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

			Budgeted	Final 2018/2019	Budget 2019/2020
4202	Improvements (other than buildings)				
	Misc. Park Improvements (Prop 68 Grant)		$109,000	$0	$200,000
	Seely Park Drainage Walkway		$0	$0	$20,000
	Community Center Patio Improvments		$0	$0	$30,000
	Community Center Storage		$0	$0	$9,000
	Basketball Courts		$96,450	$0	$96,450
		Subtotal	$205,450	$0	$355,450
4202	Improvements Buildings				
	Edison Duplex Roof		$10,000	$0	$10,000
		Subtotal	$10,000	$0	$10,000
4101	Energy Improvements- Lease Payments		$532,429	$410,525	$0
			$532,429	$410,525	$0
	TOTAL CAPITAL IMPROVEMENTS		**$747,879**	**$410,525**	**$365,450**

Source of Funding

Reserve	$0	$59,000
Property Tax	$0	$10,000
Intergovernmental Aid	$0	$0
State Grant	$0	$96,450
Proposition 68- Per Capita Grant	$0	$200,000
Capital Lease Financing-Energy Improvements	$532,429	$0
	$532,429	$365,450

6000
Revenues and Assets

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.

Fiscal Year	Beginning Balance	CRDEB Deposits	Interest	CRDEB Payments	Ending Balance
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				$27,750

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.

Fiscal Year	Beginning Balance	Lieu Fees	Interest	Transfers	Ending Balance
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				$233

* 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

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.

Fiscal Year	Increase (Decrease)	Ending Balance
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	$0	$514,336

Source of Funding:

Tax Base:	-
In Lieu Funds	-
FY 19/20 Reserve Balance	$514,336

CRDEB Remaining Obligation Reserve	$27,410
Liability Self-Funded Deductible Reserve	$36,810
Land Acquisition Reserve	$2,000
Capital Replacement/Acquisition Reserve Fund	$448,116

* 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".

Appendix

Fulton-El Camino Recreation and Park District
Prior Year -- FY 2018/2019
Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facilties Rentals 2400	Prog. Sup. 3100	Plgrds. 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	1,118,721		96,096	632,554	30,301	227,994									83,466		48,311			
	Part time	722,706	6,550	0	21,736	12,767		253,379	381	20,008	95,220	1,583	5,904	1,125	0	84,350	24,953	194,750	0		
SALARY TOTAL		1,841,428	6,550	96,096	654,290	43,068	227,994	253,379	381	20,008	95,220	1,583	5,904	1,125	0	167,816	24,953	243,061	0	0	0
2005	Advertising/Legal Notice	0			0										0						
2029	Business Meeting Exp.	1,233	521	712	0		0									0					
2031	Business Travel	1,608		273	483		852									0		0			
2035	Education/Training	6,845		3,148	616		1,027											2,053	0		
2038	Employee Recognition	292		292																	
2051	Insurance	0			0													0			
2061	Memberships	12,191	10,043	460			770								518	0		400			
2076	Office Supplies	13,850			13,850																
2081	Postage	3,834			1,453										2,381						
2085	Printing-Commercial	13,695			37										11,063			2,595			
2103	Agric./Hort. Services	0																			
2104	Agric./Hort. Supplies	0																			
2111	Building Main. Services	168															168				
2112	Building Main. Supplies	1,847															1,847				
2122	Chemical Supplies	0																	0		
2131	Electrical Maintenance Services	52															52				
2132	Electrical Maintenance Supplies	0															0				
2141	Land Imp. Maintenance	0														0					
2142	Land Imp. Main. Serv.	104														104					
2151	Mechanical Sys. Services	0															0		0		
2152	Mechanical Sys. Supplies	16															16				
2162	Painting Supplies	0																			
2167	Plumbing Maintenance Services	0														0	0				
2168	Plumbing Maintenance Supplies	83														0	83				
2171	Rent/Real Estate	28,299																28,299			
2185	Permit Fees	0														0			0		
2191	Electricity	0																	0		
2192	Gas	0																	0		
2193	Refuse Disposal	0														0					
2195	Sewage Disposal	0																			
2197	Telephone	14,498			10,004											1,885		2,610			
2198	Water	0														0					
2205	Automotive Main. Serv.	23,345														325		23,020			
2206	Automotive Supplies	2,284														0		2,284			
2226	Expendable Tools	82														0	82				
2236	Fuel/Lubricants	28,579																28,579			
2261	Office Equip. Main. Serv.	645			645																
2275	Rents/Leases Equipment	4,693			4,693												0				
2291	Other Equip. Main. Serv.	7,883														0		7,883			
2292	Other Equip. Main. Supplies	0																			
2314	Personal Equipment	16,848														2,022		14,827			
2322	Custodial Supplies	10,619															10,619				
2332	Food Catering/Concession	677			677																
2505	Acct./Financial Serv.	12,416			12,416																
2507	Property Tax Collection	15,686			15,686																
2531	Legal Services	4,859			3,193													1,665			
2551	Planning Services	4,783		4,783																	
2591	Other Professional Serv.	86,314			12,086												0	74,228			
2811	Data Processing Services	7,844			7,844																
2813	BOE Sales Tax Audit	252			252																
2817	Election Services	2,008	2,008																		
2852	Recreation Supplies	63,107						10,725	6,939	17,033	5,677	9,463	8,201	1,284	3,785	0					
2898	Other Oper. Exp. Sup.	6,572			877	545											199	4,951			
2899	Other Oper. Exp. Serv.	60				60											0				
2918	Compass Costs	1,300			1,300																
2987	Land Line Charges	141																141			
SERVICE & SUPPLIES TOTAL		399,611	12,572	9,669	86,109	605	2,649	10,725	6,939	17,033	5,677	9,463	8,201	1,284	17,748	4,336	13,067	193,535	0	0	0
4101	Land Purch/Energy Improv	0	0																	0	0
4202	Improvement Other Than Bldgs	0																			
4202	Improvement Buildings	410,525																		0	410,525
4303	Vehicles	19,960																		19,960	
4303	Equipment	0																		0	
CAPITAL OUTLAY TOTAL		430,486	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,960	410,525
	GRAND TOTAL	2,671,524	19,122	105,765	740,399	43,673	230,643	264,103	7,321	37,041	100,897	11,046	14,105	2,408	17,748	172,152	38,020	436,596	0	19,960	410,525

Final

Fulton-El Camino Recreation adn Park District
Operating Budget - FY 2019/2020
Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	Prog. Sup. 3100	Plgrds. 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	1,264,046		97,956	749,809	33,571	239,672									88,542		54,496			
	Part time	925,958	7,000	0	26,117	12,913		296,600	6,528	24,850	116,768	2,860	8,127	1,860	0	172,443	26,650	223,242	0		
SALARY TOTAL		2,190,003	7,000	97,956	775,926	46,484	239,672	296,600	6,528	24,850	116,768	2,860	8,127	1,860	0	260,985	26,650	277,738	0	0	0
2005	Advertising/Legal Notice	0			0										0						
2029	Business Meeting Exp.	6,110	5,000	1,000	0		100									10					
2031	Business Travel	2,910		300	600		1,000									10		1,000			
2035	Education/Training	18,250		1,400	750		1,100											15,000	0		
2038	Employee Recognition	400		400																	
2051	Insurance	76,821			63,821	3,000												10,000			
2061	Memberships	12,950	10,000	600			800								800	0		750			
2076	Office Supplies	14,000			14,000																
2081	Postage	5,148			1,500										3,648						
2085	Printing-Commercial	11,130			650										7,480			3,000			
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	100															100				
2132	Electrical Maintenance Supplies	100															100				
2141	Land Imp. Maintenance	10														10					
2142	Land Imp. Main. Serv.	0														0					
2151	Mechanical Sys. Services	100															100		0		
2152	Mechanical Sys. Supplies	100															100				
2162	Painting Supplies	0																			
2167	Plumbing Maintenance Services	100														0	100				
2168	Plumbing Maintenance Supplies	100														0	100				
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																			
2197	Telephone	13,825			10,500											25		3,300			
2198	Water	0														0					
2205	Automotive Main. Serv.	20,000														0		20,000			
2206	Automotive Supplies	4,000														0		4,000			
2226	Expendable Tools	100														0	100				
2236	Fuel/Lubricants	30,000																30,000			
2261	Office Equip. Main. Serv.	500			500																
2275	Rents/Leases Equipment	4,075			4,000	25											50				
2291	Other Equip. Main. Serv.	5,000														0		5,000			
2292	Other Equip. Main. Supplies	0																			
2314	Personal Equipment	14,100				100										2,000		12,000	0		
2322	Custodial Supplies	12,000															12,000				
2332	Food/Catering/Concessions	700			700																
2505	Acct./Financial Serv.	9,000			9,000																
2507	Property Tax Collection	16,000			16,000																
2531	Legal Services	15,000			5,000													10,000			
2551	Planning Services	28,500		28,500																	
2591	Other Professional Serv.	87,480			12,000												480	75,000	0		
2811	Data Processing Services	4,000			4,000																
2813	BOE Sales Tax Audit	250			250																
2817	Election Services	0	0																		
2852	Recreation Supplies	45,448						12,740	8,036	0	6,325	12,882	0	2,200	3,240	25			0		
2898	Other Oper. Exp. Sup.	3,500			2,500	400											200	400	0		
2899	Other Oper. Exp. Serv.	150				100											50		0		
2915	Compass Costs (Payroll)	1,300			1,300																
2987	Land Line Charges	400																400			
SERVICE & SUPPLIES TOTAL		495,857	15,000	32,200	147,071	3,625	3,000	12,740	8,036	0	6,325	12,882	0	2,200	15,168	2,080	15,680	219,850	0	0	0
4202	Impv. Other Than Build.	355,450																			355,450
4202	Improvement Buildings	10,000																			10,000
4303	Vehicles	20,200																		20,200	
4303	Equipment	0																		0	0
CAPITAL OUTLAY TOTAL		385,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,200	365,450
	GRAND TOTAL	3,071,511	22,000	130,156	922,997	50,109	242,672	309,340	14,564	24,850	123,093	15,742	8,127	4,060	15,168	263,065	42,330	497,588	0	20,200	365,450

Fulton-El Camino Recreation and Park District
Salary Schedule and Additives FY 19/20

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 0 % increase from 15/16	FB	One Person:$842.87 Two Persons: $1,693.24 Family: $2,197.82
5. Dental Plan (Delta Dental) DD-0% increase from 16/17 DD-Exp 2019 VSP - Exp 9/18	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%

* revised pay scale, 2% COLA is a minimum

Final

***Regular Part Time Hourly Rate Grid 07/01/2019 - 06/30/20**

Title	Scale	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Planni	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	27.24	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	$421.44 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

Part Time Hourly Rate Grid 07/01/2019 - 12/31/2019

	Title	STEP 1	STEP 2	Step 3	STEP 4	STEP 5
x	PUW 1, Rec Leader 1	12.00	12.60	13.23		
y	PUW 2, Rec Leader 2	13.20	13.86	14.55		
z	PUW 3, Rec Leader 3	14.52	15.25	16.01		
A	PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Planning Intern	16.53	17.36	18.22	19.13	20.09
B	PM 2, Police, Rec Coordinator 2, Admin Asst	19.13	20.09	21.10	22.15	23.26
C	PM 3, Supervisors, Sergeants, Office Mgr	24.22	25.19	26.20	27.24	28.33
D	Managers, Deputy Chief	27.24	28.33	29.47	30.65	31.87
E	Superintendents, Police Chief	30.65	31.87	33.15	34.47	35.85

Part Time Hourly Rate Grid 01/01/2020 - 06/30/2020

	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, Rangers, Rec Coordinator 1, Acct Clerk, Planning Intern	16.53	17.36	18.22	19.13	20.09
B	PM 2, Police, Rec Coordinator 2, Admin Asst	19.13	20.09	21.10	22.15	23.26
C	PM 3, Supervisors, Sergeants, Office Mgr	24.22	25.19	26.20	27.24	28.33
D	Managers, Deputy Chief	27.24	28.33	29.47	30.65	31.87
E	Superintendents, Police Chief	30.65	31.87	33.15	34.47	35.85

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

Final

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

Summary

Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2019/2020
Final

	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Final 2018/2019	Budget 2019/2020
Total Beginning Reserve Balance	**$146,025**	**$120,250**	**$127,752**	**$135,765**	**$92,986**
INCOME					
PM & RI District Assessment #1	$350,926	$360,957	$371,822	$385,224	$400,000
Delinquent Proceeds	$0	$0	$0	$0	$0
Total Assessments	**$350,926**	**$360,957**	**$371,822**	**$385,224**	**$400,000**
Revenue					
All Non-Tax Revenues	$25,020	$21,958	$25,640	$28,180	$79,920
Primarily Interest Charges and Grant Reimbursements					
Total Income	**$375,946**	**$382,915**	**$397,462**	**$413,405**	**$479,920**
Total Funding Available	**$521,971**	**$503,165**	**$525,214**	**$549,170**	**$572,906**
EXPENDITURES					
Salaries and Employee Benefits		$14,580	$25,392	$28,071	$9,288
Services and Supplies	$318,360	$336,418	$360,234	$386,302	$345,800
Capital Outlay	$83,361	$24,415	$3,822	$41,811	$198,011
Loan Payment	$0	$0	$0	$0	
Total Expenditures	**$401,721**	**$375,413**	**$389,448**	**$456,184**	**$553,099**
Total Ending Reserve Balance	**$120,250**	**$127,752**	**$135,765**	**$92,986**	**$19,807**
Net Change to Reserve Balance	**($25,775)**	**$7,502**	**$8,013**	**($42,779)**	**($73,179)**

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2019/2020
Estimated Revenue Summary

Final

REVENUE		Final 2018/2019	Budget 2019/2020
Reserve Balance, 6/30		**$135,765**	**$92,986**
Assessment Revenue			
PM & RI District Assessment #1		$385,224	$400,000
Delinquent Revenues			$0
Total Assessment Related Revenue		**$385,224**	**$400,000**
Other Revenue			
Interest and Other Misc.	9790	$614	$500
Edison Rental Properties Income	9429	$27,566	$63,420
Reserve Account Interest		$0	$0
Water Resale	9708	$0	$16,000
In Lieu Fees Transfer	9529	$0	$0
Contingency Fund Transfer	7901	$0	$0
Intergovernmental Aid	9569	$0	$0
Prop 68 State Grant			$0
Total Other Revenue		**$28,180**	**$79,920**
TOTAL Revenue		**$549,170**	**$572,906**

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2019/2020
Expenditure Summary

Final

EXPENDITURES*

		Final 2018/2019	Budget 2019/2020
2300	Administration - Assessment District	$59,539	$7,150
4200	Maintenance and Operation	$279,222	$280,550
4500	Pool Operation and Maintenance	$67,179	$46,952
4600	2332 Edison Expenses	$8,432	$20,436
5100	Capital Equipment	$8,985	$13,300
5100	Capital Vehicles	$0	$0
5200	Loan Redemption	$0	$0
5200	Capital Expenditures	$32,826	$184,711
	TOTAL EXPENDITURES	$456,184	$553,099
6100	Contingency Reserve	$0	$0
6300	Capital Replacement Reserve	$92,986	$19,807
7200	Loan Payment	$0	$0
7300	Bond Reserve	$0	$0
	TOTAL*	**$549,170**	**$572,906**

*See Appendix B for detailed expenditures and sources.

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

2000
Administration

Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Operating Budget--FY 2019/2020

Final

DEPARTMENT Management

Assessment Reimbursements
Program: 2300

Fiscal Year	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$59,539	$59,539	0
2019/2020	$7,150	$7,150	0

Source of Funding	2017/2018	2018/2019	
Assessment Proceeds:	$50,155	$59,539	$7,150
Fund Balance	$0	$0	$0
Other Revenue:	$0	$0	$0
Total:	$50,155	$59,539	$7,150

* Interest

2300 Assessment District Reimbursements
Final

PROGRAM DESCRIPTION: Costs associated with the establishment and continued operation of the Fulton-El Camino Assessment District #1

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2005	Advertising/Legal Notices	$347	$347	$400
2051	Insurance/Liability (CARPD, HUB)*	$18,000	$52,552	$0
2551	Planning Services	$50,000	$0	$0
2591	Other Professional Services (SCI)	$10,370	$6,641	$6,750
2813	BOE Sales Tax Audit	$107	$0	$0
	SUBTOTAL	$78,824	$59,539	$7,150
	GRAND TOTAL	$78,824	$59,539	$7,150

* Insurance costs moved to 342A section 2400

4000
Park and Facility Operations

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2019/2020

Final

DEPARTMENT Parks

Maintenance and Operation
Program: 4200

Fiscal Year	Services & Supplies	Total Resources	Revenue Generated
2018/2019	$279,222	$279,222	$0
2019/2020	$280,550	$280,550	$16,000

Source of Funding	2017/2018	2018/2019	2019/2020
Assessment Proceeds	$265,425	$279,222	$264,550
Other Revenue:	$0	$0	$16,000
Total:	$265,425	$279,222	$280,550

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

4200 Maintenance and Operation

Preliminary 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 electrical repairs.

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2103	Agriculture/Horticulture Services	$500	$1,240	$1,200
2104	Agriculture/Horticulture Supplies	$200	$1,052	$1,100
2131	Electrical Maintenance Services	$750	$0	$200
2132	Electrical Maintenance Supplies	$500	$219	$300
2141	Land Improvement Maint. Services	$5,000	$9,073	$1,000
2142	Land Improvement Maint. Supplies	$18,900	$10,945	$11,000
2151	Mechanical System Service	$150	$0	$100
2152	Mechanical System Supplies	$1,000	$591	$600
2162	Painting Supplies	$1,000	$1,445	$1,500
2167	Plumbing Maintenance Services	$2,000	$1,196	$1,200
2168	Plumbing Maintenance Supplies	$6,000	$6,434	$7,000
2185	Permit Fees	$2,000	$2,793	$3,000
2191	Electricity	$50,000	$42,186	$45,000
2192	Gas	$5,500	$5,620	$5,000
2193	Refuse Disposal	$18,500	$18,108	$19,000
2195	Sewage Disposal	$9,500	$9,805	$10,000
2198	Water	$130,000	$127,226	$130,000
2205	Automotive Maint. Service	$500	$6,497	$6,500
2206	Automotive Maint. Supplies	$1,500	$2,645	$2,500
2226	Expendable Tools	$4,000	$2,320	$2,500
2236	Fuel and Lubricants	$11,000	$13,849	$15,000
2275	Rent/Lease Equipment	$500	$0	$200
2291	Equipment Maintenance Service	$400	$3,091	$3,000
2292	Equipment Maintenance Supplies	$200	$2,691	$2,500
2591	Professional Services	$6,000	$6,601	$6,000
2852	Recreation Supplies	$25	$114	$150
2898	Other Operating Expenses - Supplies	$800	$2,862	$3,000
2899	Other Operating Expenses - Services	$50	$622	$2,000
	SUBTOTAL	$276,475	$279,222	$280,550
	GRAND TOTAL	$276,475	$279,222	$280,550

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2019/2020

Final

DEPARTMENT	Parks			Pool & Water Feature Operation and Maintenance Program: 4500	
Fiscal Year	Man Hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	1460	$27,047	$40,132	$67,179	$0
2019/2020	380	$7,552	$39,400	$46,952	$0

Source of Funding	2017/2018	2018/2019	2019/2020
Assessment Proceeds:	$60,942	$40,132	$46,952
Other Revenue	$0	$0	$0
Total:	$60,942	$40,132	$46,952

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.

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Worker 1 (PT) Step 5-DH	350		$14,184	$14,184	$7,032
Park Maintenance Worker 1 (PT) Step 3	0		$10,893	$10,893	$0
Park Maintenance Worker 1 (PT) Step 2	30		$1,970	$1,970	$521
TOTAL			$27,047	$27,047	$7,552

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$1,682	$720
Unemployment Ins	$920	$257
Social Security	$2,069	$578
PARS Retirement	$1,014	$0
Medicare	$392	$110
Total Additives	$6,077	$1,664

Services & Supplies Detail

Number	Description		Budgeted	Final 2018/2019	Budget 2019/2020
2035	Education/Training		$50	$0	$50
2122	Chemicals		$17,000	$13,939	$15,000
2151	Mechanical Sys. Services		$200	$1,263	$1,500
2152	Mechanical Sys. Supplies		$2,000	$3,235	$3,000
2185	Permit Fees		$300	$2,966	$3,000
2191	Electricity		$10,500	$9,024	$8,000
2192	Gas		$2,000	$3,614	$3,000
2314	Personal Equipment		$25	$47	$50
2591	Other Professional Services		$100	$0	$50
2852	Recreation Supplies		$50	$0	$50
2898	Other Operating Expenses - Supplies		$500	$769	$700
2899	Other Operating Expenses - Services		$25	$5,275	$5,000
		SUBTOTAL	$32,750	$40,132	$39,400
		GRAND TOTAL	$59,797	$67,179	$46,952

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

Final

DEPARTMENT Parks

2328, 2332, 2334, 2336 Edison Property
Program: 4600

Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	52	$1,024	$7,408	$8,432	$20,242	
2019/2020	100	$1,736	$18,700	$20,436	$63,420	*

Source of Funding	2017/2018	2018/2019	2019/2020
Taxes:	$0	$0	$0
Other Revenue:	$8,218	$8,432	$20,436
Total:	$8,218	$8,432	$20,436

Duplex
2332 Unit - $1,145/Month X 12 = 13,740
2334 Unit - $ 950/Month x 12 = 11,400
Subtotal $25,140

Fourplex
2328 Unit A - 750 x 12 = $9,000
2328 Unit B - 750 x 12 = $9,000
2328 Unit C - 795 x 12 = $9,540
2328 Unit D - 895 x 12= $10,740
Subtotal $38,280

Fulton-El Camino Recreation and Park District
Operating Budget--FY 2019/2020

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

	Hours	Salary	Budgeted	Final 2018/2019	Budget 2019/2020
Park Maintenance Worker I - Step 1-FV	100		$1,024	$1,024	$1,736
TOTAL			$1,024	$1,024	$1,736

Additives Memo	Final 2018/2019	Budget 2019/2020
Worker's Comp.	$64	$165
Unemployment Ins	$35	$59
PARS Retirement	$38	$65
Medicare	$15	$25
Total Additives	$152	$315

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2111	Building Maintenance Services	$100	$0	$1,000
2131	Electrical Maintenance Services	$200	$0	$200
2167	Plumbing Maintenance Services	$150	$0	$2,500
2195	Sewage Disposal	$2,000	$2,607	$4,000
2198	Water	$1,500	$945	$2,000
2591	Other Professional Services- (Mgmt. Fees/services)	$4,000	$3,661	$8,000
2899	Other Operating Expenses - Services	$25	$135	$1,000
	SUBTOTAL	$8,975	$7,408	$18,700
	GRAND TOTAL	$9,999	$8,432	$20,436

5000
Capital Expenditures

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2019/2020

Final

5100	Capital Equipment		Budgeted	Final 2018/2019	Budget 2019/2020
4303	Vehicles				
			$0	$0	$0
		Subtotal			
4303	Other Equipment				
	Tractor Mower - John Deere EOL 04/2020		$14,000	$8,985	$13,300
		Subtotal	$14,000	$8,985	$13,300
4303	Office Equipment				
		Subtotal			
			$0	$0	$0
	TOTAL CAPITAL EQUIPMENT		**$14,000**	**$8,985**	**$13,300**

Source of Funds			
Assessment Proceeds		$13,268	$13,300
HRPP Grant		$0	$0
Reserve Fund		$0	$0
	Total	$13,268	$13,300

Final

5200 Capital Improvements

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

		Budgeted	Final 2018/2019	Budget 2019/2020
4101 Land Purchase				
Cottage Park - Lease Payment			$0	$47,503
			$0	$47,503
4202 Improvements (other than buildings)				
Park Benches and Picnic Tables		$0	$0	$3,500
Stainless Steel Wash Sinks		$0	$0	$9,000
Stainless Steel Toilets		$0	$0	$10,000
Chairs for Hall		$0	$0	$5,500
Tables for Hall		$0	$0	$5,000
Pool Turnstyle		$0	$0	$5,000
Marquee		$0	$0	$16,000
Creekside N. A. Bridge		$15,000	$0	$0
	Subtotal	$15,000	$0	$54,000
4202 Improvements (buildings)				
Conzelmann Community Center Flooring		$19,000	$18,769	$25,000
Lighting Retrofit - Leaf EOL 11/2021		$10,000	$6,134	$6,083
Board Room Improvements		$4,000	$3,454	$0
Lease Purchase - Energy Improvements		$5,000	$4,469	$42,125
Tennis Court Restroom		$0	$0	$5,000
Cottage Pool Storage		$0	$0	$5,000
	Subtotal	$38,000	$32,826	$83,208
TOTAL CAPITAL IMPROVEMENTS		**$53,000**	**$32,826**	**$184,711**

Source of Funds		
Prop 68 Grant Funds	$0	$0
Reserve Funds	$0	$89,000
Assessment Proceeds	$32,826	$95,711
General Fund	$0	$0
Total	$32,826	$184,711

7000
Revenues and Assets

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Operating Budget--FY 2019/2020

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.

-	INCREASE (DECREASE)	ENDING BALANCE
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		

Source of Funding:

FY 19/20 Capital Replacement Reserve Ending Fund Balance	$89,473
Total	$89,473

Appendix

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Prior Year Projected 2018/2019
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	28,071			27,047	1,024		
SALARY TOTAL		28,071	0	0	27,047	1,024	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	52,552	52,552					
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	1,240		1,240		0		
2104	Agric./Hort. Supplies	1,052		1,052		0		
2111	Building Main. Services	0				0		
2112	Building Main. Supplies	0				0		
2122	Chemical Supplies	13,939			13,939			
2131	Electrical Maintenance Serv	0		0		0		
2132	Electrical Maintenance Supl	219		219		0		
2141	Land Imp. Maintenance Serv	9,073		9,073		0		
2142	Land Imp. Maintenance Supl	10,945		10,945		0		
2151	Mechanical Sys. Services	1,263		0	1,263	0		
2152	Mechanical Sys. Supplies	3,826		591	3,235	0		
2162	Painting Supplies	1,506		1,445		61		
2167	Plumbing Maint Services	1,196		1,196		0		
2168	Plumbing Maint Supplies	6,434		6,434		0		
2185	Permit Fees	5,758		2,793	2,966			
2191	Electricity	51,210		42,186	9,024	0		
2192	Gas	9,234		5,620	3,614	0		
2193	Refuse Disposal	18,108		18,108		0		
2195	Sewage Disposal	12,411		9,805		2,607		
2197	Telephone	0						
2198	Water	128,170		127,226		945		
2205	Automotive Main. Serv.	6,497		6,497				
2206	Automotive Supplies	2,645		2,645				
2226	Expendable Tools	2,320		2,320				
2236	Fuel/Lubricants	13,849		13,849				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0		0				
2291	Equipment Maint Servies	3,091		3,091				
2292	Equipment Maint Supplies	2,691		2,691				
2314	Personal Equipment	47			47			
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.	16,903	6,641	6,601	0	3,661		
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	114		114	0			
2898	Other Oper. Exp. Sup.	3,631		2,862	769	0		
2899	Other Oper. Exp. Serv.	6,031		622	5,275	135		
SERVICE & SUPPLIES TOTAL		386,302	59,539	279,222	40,132	7,408	0	0
4202	Impv. Other Than Build.	0					0	0
4202	Improvement - Buildings	32,826					0	32,826
4303	Vehicles	0					0	0
4303	Other Equipment	8,985					8,985	
CAPITAL OUTLAY TOTAL		41,811	0	0	0		8,985	32,826
GRAND TOTAL		456,184	59,539	279,222	67,179	8,432	8,985	32,826

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
FY 2019/2020
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	0						
	Part time	9,288			7,552	1,736		
SALARY TOTAL		**9,288**	0	0	7,552	1,736	0	0
2005	Advertising/Legal Notice	400	400					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	50			50			
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	1,200		1,200		0		
2104	Agric./Hort. Supplies	1,100		1,100		0		
2111	Building Main. Services	1,000				1,000		
2112	Building Main. Supplies	0				0		
2122	Chemical Supplies	15,000			15,000			
2131	Electrical Maintenance Serv	400		200		200		
2132	Electrical Maintenance Supl	300		300		0		
2141	Land Imp. Maintenance Serv	1,000		1,000		0		
2142	Land Imp. Maintenance Supl	11,000		11,000		0		
2151	Mechanical Sys. Services	1,600		100	1,500	0		
2152	Mechanical Sys. Supplies	3,600		600	3,000	0		
2162	Painting Supplies	1,500		1,500		0		
2167	Plumbing Maint Services	3,700		1,200		2,500		
2168	Plumbing Maint Supplies	7,000		7,000		0		
2185	Permit Charges	6,000		3,000	3,000			
2191	Electricity	53,000		45,000	8,000			
2192	Gas	8,000		5,000	3,000			
2193	Refuse Disposal	19,000		19,000				
2195	Sewage Disposal	14,000		10,000		4,000		
2197	Telephone	0						
2198	Water	132,000		130,000		2,000		
2205	Automotive Main. Serv.	6,500		6,500				
2206	Automotive Supplies	2,500		2,500				
2226	Expendable Tools	2,500		2,500				
2236	Fuel/Lubricants	15,000		15,000				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	200		200				
2291	Equipment Maint Servies	3,000		3,000				
2292	Equipment Maint Supplies	2,500		2,500				
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.	20,800	6,750	6,000	50	8,000		
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.	3,700		3,000	700	0		
2899	Other Oper. Exp. Serv.	8,000		2,000	5,000	1,000		
SERVICE & SUPPLIES TOTAL		**345,800**	7,150	**280,550**	**39,400**	**18,700**	0	0
4101	Cottage Park Lease	47,503						47,503
4202	Impv. Other Than Build.	54,000						54,000
4202	Improvement Buildings	83,208						83,208
4303	Vehicles	0					0	
4303	Other Equipment	13,300					13,300	
CAPITAL OUTLAY TOTAL		**198,011**	0	0	0		**13,300**	**184,711**
	GRAND TOTAL	**553,099**	7,150	**280,550**	**46,952**	**20,436**	**13,300**	**184,711**

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 2019/2020
Final

	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Final 2018/2019	Budget 2019/2020
Total Beginning Reserve Balance	**$166,012**	**$125,571**	**$151,548**	**$124,223**	**$240,647**
-					
Assessment Proceeds					
PM & RI District Assessment #2	$203,700	$204,864	$214,513	$222,059	$233,000
Taxes - Delinquent	$0	$0	$0		$0
Total Assessments	**$203,700**	**$204,864**	**$214,513**	**$222,059**	**$233,000**
Revenue					
All Non-Tax Revenues	$50,136	$1,517	$2,386	$326,889	$26,500
Primarily Grant Funding, Interest Charges, and Citation/Security Revenue					
Total Income	**$253,836**	**$206,381**	**$216,899**	**$548,948**	**$259,500**
Total Funding Available	**$419,848**	**$331,952**	**$368,447**	**$673,171**	**$500,147**
EXPENDITURES					
Salaries and Employee Benefits	$105,234	$145,588	$178,868	$192,650	$67,464
Services and Supplies	$109,802	$19,574	$24,272	$28,200	$7,600
Capital Outlay	$79,241	$15,242	$41,084	$211,675	$404,670
Total Expenditures	**$294,277**	**$180,404**	**$244,224**	**$432,525**	**$479,734**
Total Ending Reserve Balance	**$125,571**	**$151,548**	**$124,223**	**$240,647**	**$20,413**
Net Change to Reserve Balance	**($40,441)**	**$25,977**	**($27,325)**	**$116,424**	**($220,234)**

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020
Estimated Revenue Summary

Final

REVENUE

	Account		Final 2018/2019	Budget 2019/2020
Reserve Balance, 6/30			**$124,223**	**$240,647**
Assessment Revenue				
PM & RI District Assessment #2			$222,059	$233,000
Delinquent Proceeds			$0	$0
Total Assessment Related Revenue			**$222,059**	**$233,000**
Other Revenue				
Interest and Other Misc.	9410	9790	$1,987	$26,500
Law Enforcement	9697	9696	($8,295)	$0
Inter Governmental Aid	9429	9569	$333,197	$0
Total Other Revenue			**$326,889**	**$26,500**
TOTAL REVENUE			**$673,171**	**$500,147**

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020
Expenditure Summary

Final

EXPENDITURES*

		Final 2018/2019	Budget 2019/2020
2300	Administration	$22,413	$7,600
4200	Maintenance and Operation	$198,437	$67,464
5100	Capital Equipment	$8,716	$6,150
5100	Capital Vehicles	$12,228	$10,670
5200	Capital Expenditures	$190,731	$387,850
5200	Loan Redemption	$0	$0
	TOTAL EXPENDITURES	$432,525	$479,734
6100	Contingency Reserve	$0	$0
6300	Capital Replacement Reserve	$240,647	$20,413
	TOTAL*	**$673,171**	**$500,147**

*See Appendix B for detailed expenditures and sources.

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

2000
Administration

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

Final

DEPARTMENT: Management — Assessment Reimbursements Program: 2300

Fiscal Year	Services & Supplies	Total Resources	Revenue Generated	
2018/2019	$22,413	$22,413	$1,500	
2019/2020	$7,600	$7,600	$1,500	*

Source of Funding	2017/2018	2018/2019	2019/2020
Assessment Proceeds:	$6,655	$20,913	$6,100
Other Revenue	$1,500	$1,500	$1,500
Fund Balance	$0	$0	$0
Total:	$8,155	$22,413	$7,600

* Interest

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

2300 Assessment District Reimbursements
Final

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

Services & Supplies Detail

Number	Description	Budgeted	Final 2018/2019	Budget 2019/2020
2005	Advertising/Legal Notices	$347	$347	$400
2085	Printing - Commercial	$0	$0	$0
2185	Permit Fees	$0	$0	$0
2551	Planning Services	$15,000	$15,000	$0
2591	Other Professional Services - SCI	$10,333	$7,066	$7,200
2813	BOE Sales Tax Audit	$16	$0	$0
	SUBTOTAL	$25,696	$22,413	$7,600
	GRAND TOTAL	$25,696	$22,413	$7,600

4000
Park and Facility Operations

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

Final

DEPARTMENT	Parks			Maintenance and Operation Program: 4200	
Fiscal Year	Man-hours	Human Resources	Services & Supplies	Total Resources	Revenue Generated
2018/2019	8466	$145,588	$91,452	$91,452	$0
2019/2020	3,120	$67,464	$0	$67,464	$0

Source of Funding	2017/2018	2018/2019	2019/2020
Assessment Proceeds:	$194,986	$91,452	$67,464
Other Revenue	$0	$0	$0
Fund Balance	$0	$0	$0
Total:	$194,986	$91,452	$67,464

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

4200 Maintenance and Operation
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 electrical repairs.

Full-time	Hours	Salary		Budgeted	Final 2018/2019	Budget 2019/2020
PM III	1,040	25,680		$25,680	$25,680	$25,680
PM II	2,080	41,784		$40,980	$40,980	41,784
			Subtotal	$66,660	$66,660	$67,464
Part-time						
Park Maintenance Worker I (PT)	0			$106,985	$0	$0
Park Utility Worker I	0			$19,005	$19,005	$0
			Subtotal		$19,005	$0
	3,120		Total	$66,660	$85,665	$67,464

Additives Memo	Final 2018/2019	Budget 2019/2020
Social Security	$5,059	5,161
Group Insurance	$9,445	14,396
PERS	$6,192	4,926
PARS Retirement	$3,679	$0
Worker's Comp	$11,058	$9,657
Unemployment Insura	$1,400	$1,400
Total Additives	$36,833	$35,540

Services & Supplies Detail

Number	Description		Budgeted	Final 2018/2019	Budget 2019/2020
2035	Education/Training		$1,000	$720	$0
2103	Agriculture-Horticulture Services		$20,000	$0	$0
2162	Painting Supplies		$0	$0	$0
2185	Permit		$0	$0	$0
2206	Automotive Supplies		$0	$0	$0
2236	Fuel Lubricants		$0	$0	$0
2291	Equipment Maintenance Services		$400	$0	$0
2292	Equipment Maintenance Supplies		$4,000	$932	$0
2551	Planning Services		$15,000	$0	$0
2811	Data Processing Services		$12,000	$4,134	$0
2898	Other Oper. Exp. Sup.		$1,400	$0	$0
		SUBTOTAL	$53,800	$5,787	$0
		GRAND TOTAL	$120,460	$91,452	$67,464

5000
Capital Expenditures

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

Final

5100 Capital Equipment

			Budgeted	Final 2018/2019	Budget 2019/2020
4303	Vehicles				
	2017 Ford F150 -Ford Motor Credit EOL 3/2020		$7,900	$7,916	$7,920
	Maintenance Cart - John Deere EOL 04/2020		$5,000	$4,312	$2,750
		Subtotal	$12,900	$12,228	$10,670
4303	Other Equipment				
	Chipper - Kansas State EOL 08/2019		$3,300	$3,268	$1,650
	Turf Renovator - Trident EOL 09/2020		$5,100	$5,448	$4,500
		Subtotal		$8,716	$6,150
4303	Office Equipment				
		Subtotal	$0	$0	$0
	TOTAL CAPITAL EQUIPMENT		**$12,900**	**$20,944**	**$16,820**
Source of Funds					
	Reserve Fund				
	Assessment Proceeds			$17,567	$16,820

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2019/2020

Final

5200 Capital Improvements

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

			Budgeted	Final 2018/2019	Budget 2019/2020
4202	Improvements (other than buildings)				
	Park Benches and Picnic Tables		$17,325	$0	$0
	Tot Lot Resurfacing		$10,100	$10,100	$0
	Cottage Bridge		$100,000	$97,353	$285,000
		Subtotal	$127,425	$107,453	$285,000
4202	Improvements - Buildings				
	Cottage Pool Restrooms		$75,000	$13,594	$100,000
	Cottage Park Building Restrooms		$83,097	$0	$0
	Cottage Park Outside Shower		$50,000	$43,819	$0
	Tennis Court Restroom - Part 2		$5,000	$0	$0
	Conzlemann Community Center Kitchen Repair/Remode		$15,000	$19,263	$0
	Tennis Court Restroom - Part 1		$20,000	$6,603	$0
	Board Room Window Coverings				$2,850
		Subtoal	$248,097	$83,278	$102,850
	TOTAL CAPITAL IMPROVEMENTS		$375,522	$190,731	$387,850
Source of Funds					
	Reserve Fund			$0	$220,647
	HRPP Grant			$190,731	$0
	Assessment Proceeds			$0	$142,203
	Interest and Other Misc.			$0	$0
	Swim Team Booster Club			$0	$25,000
		Total		$190,731	$387,850

7000
Revenues and Assets

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.

FISCAL YEAR	INCREASE (DECREASE)	BALANCE
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		

Source of Funding:

FY 19/20 Capital Replacement Reserve Fund Balance	$66,726
Total	$66,726

Appendix

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Prior Year Projected 2018/2019
Appendix B - Expenditures
Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maint Oper. 4000	Capital Equip. 5100	Capital Imp. 5200		
1000	Salaries & Additives FT	66,660		66,660				
	Part time	125,990		125,990				
SALARY TOTAL		192,650	0	192,650	0	0		
2005	Advertising/Legal Notice	347	347					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	720		720				
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 Supplie	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 Supplie	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.	0		0				
2292	Other Equip. Main. Supplies	932		932				
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	15,000	15,000					
2591	Other Professional Serv.	7,066	7,066					
2811	Data Processing Services	4,134		4,134				
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		28,200	22,413	5,787	0	0	0	0
4202	Impv. Other Than Build.	107,453				107,453		
4202	Improvements Buildings	83,278				83,278		
4303	Vehicles	12,228			12,228			
4303	Other Equipment	8,716			8,716			
CAPITAL OUTLAY TOTAL		211,675	0	0	20,944	190,731	0	0
GRAND TOTAL		**432,525**	**22,413**	**198,437**	**20,944**	**190,731**	**0**	**0**

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
FY 2019/2020
Appendix B - Expenditures
Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Preliminary Oper. 4200	Capital Equip. 5100	Capital Imp. 5200		
1000	Salaries & Additives FT	67,464		67,464				
	Part time	0		0				
SALARY TOTAL		67,464	0	67,464	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 Supplie	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 Supplie	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.	7,200	7,200					
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		7,600	7,600	0	0	0	0	0
4202	Impv. Other Than Build.	285,000				285,000		
4202	Buildings	102,850				102,850		
4303	Vehicles	10,670			10,670			
4303	Other Equipment	6,150			6,150			
CAPITAL OUTLAY TOTAL		404,670	0	0	16,820	387,850	0	0
GRAND TOTAL		479,734	7,600	67,464	16,820	387,850	0	0