

2024/2025

**OPERATING &
CAPITAL BUDGET -
FINAL**

Board Approved: August 15, 2024

BOARD OF DIRECTORS

Jessica Dias
Laura Lavallee
Michael Seaman
Kathy Stricklin
Teresa Higgins

GENERAL MANAGER

Emily Ballus

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

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

2024/2025 Final Operating & Capital Budget

Board of Directors

Jessica Dias
Laura Lavallee
Michael Seaman
Kathy Stricklin
Teresa Higgins

Chair
Vice Chair
Secretary
Director
Director

Budget prepared by:

Emily Ballus
Mike Chahal
Ryan Harder
Beth Johnson

General Manager
Director of Finance and Administration
Director of Parks and Recreation
Chief of Park Police (Interim)

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

Summary

Fulton-EI Camino Recreation and Park District
All Funds
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2024/2025

	Actual FY 20/21	Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25
<u>INCOME</u>					
Taxation:					
Assessment 1	\$414,527	\$422,972	\$437,941	\$451,955	\$460,090
Assessment 2	233,246	238,062	246,746	253,838	258,407
Taxes - General Fund	1,368,884	1,462,564	1,587,173	1,773,606	1,826,814
Total Taxes	\$2,016,657	\$2,123,598	\$2,271,860	\$2,479,399	\$2,545,312
Earned Income:					
All Non-Tax Revenues*	836,650	1,599,828	1,071,805	1,074,915	775,708
Total Operating Income	\$2,853,307	\$3,723,426	\$3,343,665	\$3,554,314	\$3,321,020
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$1,672,193	\$1,763,390	\$2,046,730	\$2,193,543	\$2,015,574
Services and Supplies	830,262	1,083,505	1,073,113	1,267,273	1,247,368
Loan Redemption	141,381	166,104	160,086	104,368	101,003
Total Operating Expenses	\$2,643,836	\$3,012,999	\$3,279,929	\$3,565,183	\$3,363,945
NET INCOME (LOSS) FROM OPERATIONS	\$209,471	\$710,427	\$63,736	(\$10,869)	(\$42,925)
CAPITAL RELATED ITEMS:					
Capital Related Grants and Other Income	\$85,018	\$92,000	\$34,000	\$451,230	\$510,447
Capital Outlay	(248,312)	(71,652)	(166,400)	(65,198)	(120,000)
Grant Expenditures	(37,518)	(61,400)	(34,000)	(237,251)	(610,447)
Net Capital Investment	(\$200,812)	(\$41,052)	(\$166,400)	\$148,781	(\$220,000)
NET INCREASE (DECREASE) IN FUND BALANCE	\$8,659	\$669,375	(\$102,664)	\$137,912	(\$262,925)
BEGINNING RESERVE BALANCE	498,369	507,028	1,176,403	1,073,739	1,211,651
ENDING RESERVE BALANCE	\$507,028	\$1,176,403	\$1,073,739	\$1,211,651	\$948,725

*Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Vehicle Code Fines, Picnic Rentals and Misc Reimbursements

The ERAF I property tax shift started during the 1992-1993 fiscal year to help solve the State budget crisis. The ERAF I shifts property tax revenues, designated tax revenues, designated for special districts, to community colleges and schools K-12. The accumulated total property tax revenues shifted from Fulton-EI Camino Recreation and Park District from the 1992-1993 fiscal year through the 2022-2023 fiscal year was \$14,053,171.

Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2024/2025
Estimated Funding Revenue Summary

<u>FUNDING SOURCE</u>	Account	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
Total Ending Reserve Balance, 6-30		\$848,336	\$1,211,649	\$948,725
PM & RI District Assessment #1		\$445,821	\$451,955	\$460,090
PM & RI District Assessment #2		251,187	253,838	258,407
Taxes - Delinquent	9104, 9105	12,098	15,803	16,277
Taxes--Secured Roll	9101	1,479,188	1,550,930	1,597,458
Taxes--Unsecured Roll	9102	50,222	55,114	56,768
Taxes--Supplemental	9103	57,108	36,798	37,902
Taxes--Unitary	9106	25,918	26,280	27,068
Homeowners Property Subvention - HOPTER	9522	11,436	11,048	11,379
Miscellaneous Taxes	9110, 9120	158	47	48
Property Tax Pr Unsec	9130, 9140	917	789	813
RDA Dissolution Funds		-	19,249	19,827
Redevelopment Pass-Through		54,841	57,548	59,275
Total Tax Related Revenue		\$2,388,894	\$2,479,399	\$2,545,312
<u>Other Revenue</u>				
Interest Income	9410	\$0	\$24,102	\$28,002
Building Rentals	9429	\$100,000	\$109,828	\$126,650
In-Lieu Fees (Account 0088)	9529	-	-	-
Inter Governmental Aid - Grants	9569	657,447	-	-
Inter Governmental Aid - Relief	9569	-	-	75,000
Recreation Fees	9646	360,295	447,661	272,956
Water Resale*	9708	25,000	38,164	26,000
Vehicle Code Fines	9310	35,000	30,810	20,000
Law Enforcement Services	9697	331,985	371,660	195,000
Interest and Other Misc.	9790	-	8,873	24,102
2332, 2334, 2336 Edison	9429	55,000	50,589	36,000
Interfund Trans	9696	-	-	-
Misc. Fees	9649	25,000	2,337	-
Covid-19 Relief Funds	9595	-	-	-
Pool Rental	9646	-	-	-
Insurance Proceeds	9569	220,000	219,198	-
Interest Income	9410	-	14,994	-
Lease Property Use	9690	-	-	-
Grant Reimbursement	9569	30,877	232,032	510,447
*1/2 share of the Cottage water is rebilled to San Juan Unified School District				
Total Other Revenue		\$1,840,604	\$1,526,145	\$1,286,155
TOTAL Revenue		\$5,077,834	\$5,217,193	\$4,780,192

**Fulton-EI Camino Recreation and Park District
All Funds
Fiscal Year - 2024/2025
Expenditure Summary**

EXPENDITURES*

**		Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
1100	Board of Directors	\$12,762	\$9,414	\$13,508
2100	Management/Administration	189,281	179,408	185,966
2300	Business and Financial	697,253	750,985	797,277
2400	Facility Rentals	93,417	90,966	123,151
3100	Recreation Program Supervision	1,900	18,945	-
3200	Playgrounds	232,903	246,813	80,324
3300	Youth Sports	49,596	40,147	30,800
3400	Adult Sports	85,282	84,047	59,260
3500	Aquatics	186,188	170,815	202,215
3600	Leisure Classes and Events	33,928	29,901	26,680
3700	Special Events/Special Revenue	23,846	28,471	22,653
3800	Senior Citizens/Community Services	20,434	18,860	19,622
3900	Recreation General	40,294	33,062	41,956
4200	Grounds Equipment and Maintenance	884,748	946,747	928,257
4300	Building Maintenance and Security	101,557	91,414	104,933
4400	Park Police	585,817	480,583	511,240
4500	Pool Maintenance and Operation	117,445	117,822	88,050
4600	Edison Properties	28,600	24,306	18,550
3220	Load Redemption	107,267	104,368	101,003
5100	Capital Equipment	5,000	12,025	-
5100	Vehicles	0	0	-
5102	Operating Transfer Out	0	0	-
5103	Land Purchase/Energy Improvements	0	0	-
5200	Capital Expenditures - Grants			610,447
5200	Capital Expenditures	937,447	302,450	120,000
	TOTAL EXPENDITURES	\$4,434,965	\$3,781,549	\$4,085,892
7300	Reserve Balance	848,336	1,211,651	948,725
	TOTAL	\$5,283,301	\$4,993,200	\$5,034,618

*See Appendix B for detailed expenditures and sources.

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

Fulton-EI Camino Recreation and Park District

All Funds - FY2023-2024

Expenditures

CODE	DESCRIPTION	Budget			Budget	
		GL Totals 2020/2021	GL Totals 2021/2022	GL Totals 2022/2023	GL Totals 2023/2024	GL Totals 2024/2025
1000	Salaries - FT & PT	\$1,207,715	\$1,191,053	\$1,400,209	1,528,104	\$1,318,702
	Additives	466,155	525,122	658,417	608,946	696,872
SALARY TOTAL		\$1,673,870	\$1,716,175	\$2,058,626	2,137,050	\$2,015,574
2005	Advertising/Legal Notice	\$774	\$799	\$1,698	862	\$1,631
2029	Business Meeting Exp.	1,488	4,614	4,579	3,550	3,450
2031	Business Travel	916	2,596	1,776	4,500	4,000
2035	Education/Training	7,998	11,671	4,097	15,700	10,000
2038	Employee Recognition	813	2,274	2,966	5,000	3,600
2051	Insurance	95,960	106,103	119,571	128,200	129,101
2061	Memberships	12,714	13,797	13,790	14,555	14,100
2076	Office Supplies	10,653	5,695	15,417	13,000	10,400
2081	Postage	5,141	1,537	7,228	4,800	7,300
2085	Printing-Commercial	10,228	10,789	10,479	13,938	13,100
2103	Agric./Hort. Services	0	2,033	12,546	800	6,500
2104	Agric./Hort. Supplies	374	0	408	1,000	1,000
2111	Building Main. Services	485	1,057	1,109	1,000	2,100
2112	Building Main. Supplies	2,401	225	1,159	1,600	800
2122	Chemical Supplies	12,971	17,882	22,170	25,000	25,000
2131	Electrical Maintenance Services	25	0	2,894	4,500	2,500
2132	Electrical Maintenance Supplies	750	314	975	1,050	1,050
2141	Land Imp. Maintenance Service	931	1,479	2,383	159,800	179,000
2142	Land Imp. Maintenance Supplies	8,155	3,986	17,695	10,250	150
2151	Mechanical Sys. Services	625	0	801	1,500	300
2152	Mechanical Sys. Supplies	1,885	3,718	8,188	8,500	8,500
2162	Painting Supplies	813	1,163	2,384	1,700	3,700
2167	Plumbing Maintenance Services	2,346	16,015	51,294	16,000	11,500
2168	Plumbing Maintenance Supplies	6,479	6,728	10,778	11,050	8,050
2171	Rent/Real Estate	30,022	30,846	31,848	32,960	36,360
2185	Permit Fees	5,668	10,835	7,131	8,000	8,000
2191	Electricity	44,398	64,832	74,668	65,000	69,000
2192	Gas	14,710	32,661	12,820	18,000	10,850
2193	Refuse Disposal	17,181	18,296	28,031	25,200	25,500
2195	Sewage Disposal	15,877	13,243	15,793	15,300	14,000
2197	Telephone	14,159	17,088	15,928	13,810	17,152
2198	Water	123,487	118,256	147,161	157,200	163,800
2205	Automotive Main. Serv.	11,810	11,701	19,239	20,000	18,000
2206	Automotive Supplies	7,626	19,562	11,125	16,000	12,000
2226	Expendable Tools	3,368	7,120	5,154	7,250	3,144
2236	Fuel/Lubricants	37,327	56,425	48,259	48,000	38,000
2261	Office Equip. Main. Serv.	695	440	0	500	550
2275	Rents/Leases Equipment	6,823	9,446	10,876	10,700	9,480
2291	Other Equip. Main. Serv.	16,197	31,626	18,180	17,000	15,000
2292	Other Equip. Main. Supplies	4,296	2,517	1,780	2,000	2,000
2314	Personal Equipment	14,202	5,049	15,517	16,400	15,438
2322	Custodial Supplies	18,503	11,066	22,873	18,300	16,800
2332	Food/Catering/Concessions	677	0	0	-	0
2505	Acct./Financial Serv.	9,400	9,400	10,400	10,400	12,500
2507	Property Tax Collection	17,328	18,287	17,474	17,600	21,600
2531	Legal Services	21,981	14,249	13,964	14,000	9,500
2551	Planning Services	500	0	0	32,500	12,500
2591	Other Professional Serv.	97,517	219,283	154,904	168,322	189,920
2811	Data Processing Services	7,614	11,484	5,530	12,010	12,470
2813	BOE Sales Tax Audit	0	100	0	-	0
2817	Election Services	21,666	0	1,887	-	2,000
2852	Recreation Supplies	31,568	37,371	51,353	47,031	60,107
2898	Other Oper. Exp. Sup.	16,804	24,163	22,373	21,050	18,960
2899	Other Oper. Exp. Serv.	1,702	1,699	3,366	3,050	2,800
2915	Compass Costs	1,976	1,976	2,144	2,300	2,704
2987	Land Line Charges	246	247	245	400	400
SERVICE & SUPPLIES TOTAL		\$800,246	\$1,013,743	\$1,086,408	1,268,138	\$1,247,368
3210	Interest Expense	\$0	\$41,462	\$46,942	29,803	\$27,260
3220	Bond/Loan Redemption	0	98,950	79,111	77,464	73,744
LOAN REDEMPTION TOTAL		\$0	\$140,412	\$126,053	107,267	\$101,003
4101	Land Purchase/Energy Improv.	\$0	\$0	\$0	-	-
4202	Impv. Other Than Build.	381,342	69,815	196,356	657,000	610,447
4202	Improvements - Bldg	30,250	26,058	0	60,447	0
4303	Vehicles	13,260	17,240	2,025	-	45,000
4303	Equipment	20,853	44,618	10,000	225,000	75,000
CAPITAL OUTLAY TOTAL		\$445,705	\$157,731	\$208,381	942,447	\$730,447
GRAND TOTAL		\$2,919,821	\$3,028,061	\$3,479,468	4,454,902	\$4,094,392

**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
Fiscal Year 2024/2025

	<u>Actual*</u> FY 20/21	<u>Actual*</u> FY 21/22	<u>Actual*</u> FY 22/23	<u>Actual</u> FY 23/24	<u>Budget</u> FY 24/25
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$1,368,884	\$1,462,564	\$1,587,173	\$1,773,606	\$1,826,814
Earned Income:					
All Non-Tax Revenues**	779,484	1,481,329	982,548	981,090	708,608
Total Operating Income	<u>\$2,148,368</u>	<u>\$2,943,893</u>	<u>\$2,569,721</u>	<u>\$2,754,697</u>	<u>\$2,535,422</u>
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$1,672,193	\$1,763,390	\$1,845,458	\$2,034,657	\$1,953,130
Services and Supplies	487,729	527,826	587,185	612,928	664,827
Loan Redemption	41,135	57,897	45,107	-	-
Total Operating Expenses	<u>\$2,201,057</u>	<u>\$2,349,113</u>	<u>\$2,477,750</u>	<u>\$2,647,585</u>	<u>\$2,617,957</u>
NET INCOME (LOSS) FROM OPERATIONS	<u>(\$52,689)</u>	<u>\$594,780</u>	<u>\$91,971</u>	<u>\$107,112</u>	<u>(\$82,535)</u>
CAPITAL RELATED ITEMS:					
Capital Related Grants and Income	\$40,018	\$0	\$0	\$0	\$0
Capital Outlay	(45,000)	(33,852)	(166,400)	(55,553)	-
Grant Expenditures	(37,518)	(61,400)	(34,000)	-	-
Net Capital Investment	<u>(\$42,500)</u>	<u>(\$95,252)</u>	<u>(\$200,400)</u>	<u>(\$55,553)</u>	<u>\$0</u>
NET INCREASE (DECREASE) IN FUND BALANCE	<u>(\$95,189)</u>	<u>\$499,528</u>	<u>(\$108,429)</u>	<u>\$51,559</u>	<u>(\$82,535)</u>
BEGINNING RESERVE BALANCE	556,044	460,856	960,382	851,953	903,512
ENDING RESERVE BALANCE	<u>\$460,856</u>	<u>\$960,382</u>	<u>\$851,953</u>	<u>\$903,512</u>	<u>\$820,977</u>

*Audited Balances

**Includes Recreation Fees, Landscaping Services Fees, Vehicle Code Fines, Picnic & Hall Rentals and Misc Reimbursements

**Fulton-El Camino Recreation and Park District
General Fund
Fiscal Year - 2024/2025
Estimated Revenue Summary**

<u>REVENUE</u>	<u>Account</u>	Budget 2023/2024	Actual 2023/2024	Draft Budget 2024/2025
Total Reserve Fund Balance, 6-30		\$740,504	\$903,512	\$820,977
Taxes - Delinquent	9104, 9105	\$12,098	\$15,803	\$16,277
Taxes--Secured Roll	9101	1,479,188	1,550,930	1,597,458
Taxes--Unsecured Roll	9102	50,222	55,114	56,768
Taxes--Supplemental	9103	57,108	36,798	37,902
Taxes--Unitary	9106	25,918	26,280	27,068
Homeowners Property Subvention - HOPTER	9522	11,436	11,048	11,379
Miscellaneous Taxes	9110, 9120	158	47	48
Property Tax Pr Unsec	9130, 9140	917	789	813
RDA Dissolution Funds	9196	-	19,249	19,827
Redevelopment Pass Through	9533	54,841	57,548	59,275
Taxes - Other	9199	-	-	-
Total Tax Related Revenue		\$1,691,886	\$1,773,606	\$1,826,814
<u>Other Revenue</u>				
Building Rentals	9429	\$100,000	\$109,828	\$126,650
In-Lieu Fees (Account 0088)	9529	-	-	-
Inter Governmental Aid (Grants)	9569	-	-	-
Inter Governmental Aid - Relief	9569	-	-	75,000
Recreation Fees	9646	360,295	447,661	272,956
Interest Income	9410	-	18,795	19,002
Water Resale*	9708	-	-	-
Vehicle Code Fines	9310	35,000	30,810	20,000
Law Enforcement Services	9697	331,985	371,660	195,000
Mandated Cost Recovery	9790	-	-	-
Interest and Other Misc.	9790	-	-	-
Misc. Other	9790	25,000	2,337	-
Land Purchase	9872	-	-	-
Energy Improvements	9872	-	-	-
Lease Property Use	9690	-	-	-
Cash Overages	9710	-	-	-
*1/2 share of the Cottage water is rebilled to San Juan Unified School District - Moved to 396A				
Total Other Revenue		\$852,280	\$981,090	\$708,608
		\$3,284,670	\$3,658,209	\$3,356,400

**Fulton-El Camino Recreation and Park District
General Fund
Fiscal Year - 2024/2025
Expenditure Summary**

EXPENDITURES*

		Budget	Actual	Draft Budget
		2023/2024	2023/2024	2024/2025
1100	Board of Directors	\$12,762	\$9,414	\$13,508
2100	Management/Administration	\$189,281	\$179,408	\$185,966
2300	Business and Financial	669,265	722,261	789,236
2400	Facility Rentals	93,417	90,966	123,151
3100	Recreation Program Supervision	1,900	18,945	-
3200	Playgrounds	232,903	246,813	80,324
3300	Youth Sports	49,596	40,147	30,800
3400	Adult Sports	85,282	84,047	59,260
3500	Aquatics	186,188	170,815	202,215
3600	Leisure Classes and Events	33,928	29,901	26,680
3700	Special Events/Special Revenue	23,846	28,471	22,653
3800	Senior Citizens/Community Services	20,434	18,860	19,622
3900	Recreation General	40,294	33,062	41,956
4200	Grounds Equipment and Maintenance	244,708	283,901	406,413
4300	Building Maintenance and Security	101,557	109,009	104,933
4400	Park Police	585,817	597,626	511,240
3220	Loan Redemption	-	-	-
5100	Capital Equipment	5,000	-	-
5100	Vehicles	-	-	-
5102	Operating Transfer Out	-	-	-
5103	Land Purchase/Energy Improvements	-	-	-
5200	Capital Expenditures - Grants	-	-	-
5200	Capital Expenditures	59,500	55,553	-
5200	Loan Redemption	-	-	-
	TOTAL EXPENDITURES	\$2,635,679	2,719,200	2,617,957
7300	Reserve Balance	\$740,504	903,512	820,977
	TOTAL	\$3,376,183	\$3,622,712	\$3,438,934

*See Appendix B for detailed expenditures and sources.

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

DRAFT

1000
Board of Directors

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 1100 - BOARD OF DIRECTORS

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.

		<u>BUDGET</u> <u>FY 23-24</u>	<u>ACTUAL</u> <u>FY 23-24</u>	<u>BUDGET</u> <u>FY 24-25</u>
REVENUE		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL REVENUE	\$0	\$0	\$0
 SALARIES & BENEFITS				
1110	Full-Time Salaries	\$0	\$0	\$0
1110	Board Member Salaries	9,000	6,750	7,800
1220	Social Security/Medicare	689	516	597
1230	Group Insurance/LT	-	-	-
1210	PARS Retirement	-	-	-
1210	PERS Retirement	-	-	-
1240	Worker's Comp	26	20	15
1250	Unemployment	48	48	96
	TOTAL SALARIES & BENEFITS	<u>\$9,762</u>	<u>\$7,334</u>	<u>\$8,508</u>
2029	Conference and/or Official Mtg Exp.*	\$3,000	\$2,081	\$3,000
2061	Membership	0	0	0
2817	Election Services (General)	0	0	2,000
	TOTAL SERVICES & SUPPLIES	<u>\$3,000</u>	<u>\$2,081</u>	<u>\$5,000</u>
	IMPACT TO GENERAL FUND	<u>(12,762)</u>	<u>(9,414)</u>	<u>(13,508)</u>
2029	Conference and/or Official Mtg Exp.* Expense at \$600 per year per Director	\$3,000		

**2000
Administration**

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 2100 - GENERAL MANAGER

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

	<u>BUDGET</u> <u>FY 23-24</u>	<u>ACTUAL</u> <u>FY 23-24</u>	<u>BUDGET</u> <u>FY 24-25</u>
REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUE	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$110,868	\$110,857	\$116,397
1110 Part- Time Salaries	-	-	-
1143 Allowances	3,600	3,600	3,600
1220 Social Security/Medicare	8,481	8,481	8,904
1230 Group Insurance / LT	13,235	13,235	13,597
1210 PARS Retirement	-	-	-
1210 PERS Retirement	8,232	8,232	9,160
1240 Worker's Comp	322	321	291
1250 Unemployment	238	238	112
TOTAL SALARIES & BENEFITS	<u>\$144,976</u>	<u>\$144,964</u>	<u>\$152,061</u>
 SERVICES & SUPPLIES			
2029 Official Meeting Expense*	\$350	\$1,059	\$350
2031 Business Travel	2,500	142	2,000
2035 Education/Training***	3,000	1,188	2,000
2038 Employee Recognition/Meetings	5,000	6,015	3,600
2061 Memberships****	13,455	13,673	13,455
2551 Planning Services*****	20,000	12,367	12,500
TOTAL SERVICES & SUPPLIES	<u>\$44,305</u>	<u>\$34,443</u>	<u>\$33,905</u>
IMPACT TO GENERAL FUND	<u>(\$189,281)</u>	<u>(\$179,408)</u>	<u>(\$185,966)</u>
2029 Official Meeting Expense*		2061 Memberships****	
Community Meetings	\$100	Rotary Club of Arden Arcade	\$1,250
Parking, Misc. Mtgs	250	CPRS	150
2029 Total	<u>\$350</u>	CARPD Memership - District	2,500
2035 Education/Training***		CSDA Membership - District	8,500
CARPD Annual Meeting	\$500	CPRS Membership - District	555
CSDA Legislation Days	500	Greater Arden Chamber of Comm.	125
CSDA Conference	750	LAFCO	<u>375</u>
CSDA GM Training	1,250		\$13,455
	<u>\$3,000</u>	2551 Planning Services*****	
		Capital Expense Planning for District.	\$12,500

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 2300 - BUSINESS AND FINANCIAL

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.

REVENUE	<u>BUDGET</u> <u>FY 23-24</u>	<u>ACTUAL</u> <u>FY 23-24</u>	<u>BUDGET</u> <u>FY 24-25</u>
	\$0	\$0	\$0
TOTAL REVENUE	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$172,368	\$174,900	\$174,710
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	13,186	13,380	13,365
1230 Group Insurance/LT	49,686	49,686	48,051
1230 Group Insurance/LT	-	-	-
1230 Group Insurance Retiree	-	56,773	61,000
1210 PARS Retirement	-	-	-
1210 PERS Retirement	13,188	13,382	13,750
1210 Calpers Unfunded Liability	179,106	179,106	211,482
1240 Worker's Comp	500	507	20,373
1250 Unemployment	575	575	280
	<hr/>	<hr/>	<hr/>
TOTAL SALARIES & BENEFITS	\$428,609	\$488,309	\$543,011
SERVICES & SUPPLIES			
2005 Advertising / Legal Notice	\$0	\$0	\$0
2031 Business Travel	500	1,340	1,000
2035 Education and Training	1,000	1,473	1,000
2051 Insurance/Liability - Liability	111,200	116,718	112,351
2076 Office Supplies	13,000	5,083	10,400
2081 Postage-Postage Meter	1,600	278	800
2085 Printing Services (Commercial)	650	515	600
2197 Telephone**	10,000	9,220	10,000
2261 Office Equipment Maintenance	500	626	550
2275 Rents/Leases of Equipment - Printer	8,700	9,234	6,980
2505 Auditor	10,400	10,900	12,500
2507 Property Tax Collection Fees	17,000	2,509	21,000
2531 Legal Services	5,000	3,958	4,500
2591 Other Professional Services****	37,696	50,242	40,610
2811 Data Processing***	12,010	11,817	12,470
2813 BOE Sales Tax Audit	-	-	-
2898 Other Operating Expenses - Supplies	9,100	7,848	8,760
2915 Compass Cost*****	2,300	2,192	2,704
	<hr/>	<hr/>	<hr/>
TOTAL SERVICES & SUPPLIES	\$240,656	\$233,952	\$246,225
IMPACT TO GENERAL FUND	(\$669,265)	(\$722,261)	(\$789,236)

1110 Staffing*: MC & DB @ 100%, & RR @ 50%.

2197 Telephone**		2591 Other Professional Services****	
Telelink	\$4,440	ITS	\$19,560
Tmobile	3,600	Govinvest	5,000
ATT	1,728	Misc. - Drug Tests, physicals	500
Round to \$10,000	<hr/>	GASB 68	1,050
2811 Data Processing***	\$9,768	GASB 75	1,000
Sportsman	\$3,830	GOB Survey	<hr/>
Hostmonster	500		13,500
Streamline	3,600	2915 Compass*****	40,610
Adobe Inc. - PDF Subscriptic	360	2 Compass Lmt User License	1,672
Archive.net	4,180	2 Compass Connection Fees	<hr/>
2811 Total	<hr/>		1,032
	\$12,470		2,704

Draft

3000
Recreation Services

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 2400 - FACILITY & PICNIC RENTALS

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

	BUDGET FY 23-24	ACTUAL FY 23-24	0 BUDGET FY 24-25
REVENUE			
Hall Rental	\$85,000	\$104,353	\$111,650
Picnic Area Rental	15,000	18,524	15,000
TOTAL REVENUE	\$100,000	\$122,877	\$126,650
SALARIES & BENEFITS			
1110 Full-Time Salaries	41,447	40,631	54,466
1110 Part- Time Salaries	19,664	16,078	21,352
1143 Cell Phone Reimbursement	-	-	-
1220 Social Security/Medicare	3,456	3,341	4,476
1230 Group Insurance / LT	16,263	16,263	23,396
1210 PARS Retirement	737	603	801
1210 PERS Retirement	4,387	4,387	5,257
1240 Worker's Comp	354	329	4,085
1250 Unemployment	209	194	319
TOTAL SALARIES & BENEFITS	\$86,517	\$81,826	\$114,151
SERVICES & SUPPLIES			
2051 Insurance (HUB)	\$4,000	\$4,089	\$5,500
2226 Hardware and Tools	-	-	-
2275 Rent/Leases Equipment	-	-	-
2314 Personnel Equipment	400	1,504	-
2322 Custodial Supplies	-	-	-
2898 Other Operating Expenses - Supplies	1,500	3,112	2,000
2899 Other Operating Expenses - Services	1,000	435	1,500
TOTAL SERVICES & SUPPLIES	\$6,900	\$9,141	\$9,000
IMPACT TO GENERAL FUND	\$6,583	\$31,910	\$3,499

1110 Full-Time & Part-Time Salaries*
Staffing: JD @ 60%, MJ @ 25%, & 2 Event Staff for Total 1,080 hrs or .52 FTE

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

Unit 3100 - Recreation Supervision Expenses

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.

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUE	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	-	-	-
1110 Superintendent of Rec - Payout	\$18,519	\$16,295	-
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	1,417	1,247	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	<u>\$19,936</u>	<u>\$17,541</u>	<u>\$0</u>
 SERVICES & SUPPLIES			
2029 Business Meeting Expense	\$100	\$0	
2031 Business Travel *	500	86	
2035 Education/Training**	700	853	
2061 Memberships***	600	465	
TOTAL SERVICES & SUPPLIES	<u>\$1,900</u>	<u>\$1,404</u>	<u>\$0</u>
 IMPACT TO GENERAL FUND	 <u>(\$21,836)</u>	 <u>(\$18,945)</u>	 <u>\$0</u>

1110 Superintendent of Recreation - Retirement Payout in 2024.

2031 Business Travel *
Mileage

2035 Education/Training**
Certs/Seminars

2051 Memberships***
CPRS Membership

3220
Lease Obligations

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3220 - Lease Obligations

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	\$0	\$0	\$0
\$0	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	0	0	0
1220 Social Security/Medicare	0	0	0
1230 Group Insurance/LT	0	0	0
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	0
1240 Worker's Comp	0	0	0
1250 Unemployment	0	0	0
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
 4303 Capital Equipment			
Park Police Vehicle - Ford EOL 12/31/22			
Principal	\$0	\$0	\$0
Interest	0	0	0
TOTAL SERVICES & SUPPLIES	\$0	\$0	\$0
IMPACT TO GENERAL FUND	\$0	\$0	\$0

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

Unit 3200 - YOUTH PROGRAMS

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 FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3201 Adventure Club	\$41,000	\$62,298	\$61,500
3203 After School at the Park	115,000	143,970	0
3253 Preschool	0	0	0
Total Revenue	\$156,000	\$206,268	\$61,500
 SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$67,932	\$67,101	\$28,396
1110 Part- Time Salaries	120,500	134,521	34,689
1220 Social Security/Medicare	6,944	7,084	2,675
1230 Group Insurance / LT	14,840	14,840	5,790
1210 PARS Retirement	4,519	5,045	1,301
1210 PERS Retirement	5,613	5,613	2,235
1240 Worker's Comp	1,631	1,795	637
1250 Unemployment	1,424	1,424	600
TOTAL SALARIES & BENEFITS	\$223,403	\$237,423	\$76,324
 SERVICES & SUPPLIES - 2852			
3201 Adventure Club	\$4,000	\$3,940	\$4,000
3203 After School at the Park	5,500	5,450	0
3253 Preschool	0	0	0
TOTAL SERVICES & SUPPLIES	\$9,500	\$9,390	\$4,000
IMPACT TO GENERAL FUND	(\$76,903)	(\$40,545)	(\$18,824)

1110 Fullt & Part-Time Salaries*

Staffing: RR @ 40%, & 12 Part-Time Seasonal Staff for total 1,947 hrs equal ~ .94 FTE

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3300 - YOUTH SPORTS

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

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3301 Youth Basketball	\$3,300	\$0	\$0
3302 Youth Sports Camps	1,500	1,085	-
3304 FEC Little League	7,500	6,430	10,620
3333 Youth Soccer/Futsal	4,200	-	8,000
Total Revenue	\$16,500	\$7,515	\$18,620
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$24,569	\$22,019	\$14,246
1110 Part- Time Salaries	7,580	1,016	-
1220 Social Security/Medicare	1,989	1,699	1,090
1230 Group Insurance / LT	6,449	6,449	4,079
1210 PARS Retirement	284	38	-
1210 PERS Retirement	3,064	3,064	1,784
1240 Worker's Comp	554	397	1,567
1250 Unemployment	307	307	34
TOTAL SALARIES & BENEFITS	\$44,796	\$34,989	\$22,800
 SERVICES & SUPPLIES - 2852			
3301 Youth Basketball	\$1,800	\$0	\$0
3302 Youth Sports Camps	80	-	-
3304 FEC Little League	2,920	5,015	8,000
3333 Youth Soccer/Futsal	-	143	-
TOTAL SERVICES & SUPPLIES	\$4,800	\$5,158	\$8,000
IMPACT TO GENERAL FUND	(\$33,096)	(\$32,632)	(\$12,180)

1110 Full & Part-Time Staffing
Staffing: SC @ 30%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3400 - ADULT SPORTS

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

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3404 Adult Soccer/Futsal	\$2,500	\$0	\$0
3405 Adult Softball	32,000	28,020	22,000
3410 Tennis Court Meters	-	20	-
3410 Pickle Ball	1,920	-	-
3412 Tennis Rentals	300	-	-
3414 Coed Volleyball	3,620	-	5,000
3432 Basketball	2,800	-	7,000
3435 Athletic Field Rental	25,000	49,266	30,000
3444 Used Softball Sales	125	120	60
Total Revenue	\$68,265	\$77,426	\$64,060
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$39,943	\$35,460	\$18,995
1110 Part- Time Salaries	10,798	5,229	12,003
1220 Social Security/Medicare	3,212	2,789	1,627
1230 Group Insurance / LT	10,768	10,768	5,439
1210 PARS Retirement	405	196	450
1210 PERS Retirement	4,981	4,422	2,378
1240 Worker's Comp	2,248	1,803	2,211
1250 Unemployment	506	406	157
TOTAL SALARIES & BENEFITS	\$72,862	\$61,074	\$43,260
SERVICES & SUPPLIES - 2852			
3404 Adult Soccer/Futsal	\$1,300	\$742	\$0
3405 Adult Softball	11,000	17,721	13,000
3410 Pickle Ball	0	500	0
3412 Tennis Rental	0	0	0
3432 Basketball	0	778	1,500
3435 Athletic Field Rental	120	3,234	1,500
TOTAL SERVICES & SUPPLIES	\$12,420	\$22,974	\$16,000
IMPACT TO GENERAL FUND	(\$17,017)	(\$6,621)	\$4,800

1110 Full & Part-Time Salaries*
Staffing: SC @ 40%, & 1 Event Staff @ 544 hrs or .26 Ftre

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3500 - AQUATICS

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 FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3501 Pool Rentals	\$18,000	\$18,970	\$20,000
3503 Swim Team	55,000	56,072	55,000
3507 Lifeguard Training Class	1,280	-	1,000
3509 Concessions	-	-	-
3525 Water Polo	500	-	600
3526 Water Aerobics	1,500	-	1,500
3530 Swim Lessons	20,000	22,578	25,300
3551 Public Swim	5,000	4,844	8,400
Total Revenue	\$101,280	\$102,463	\$111,800
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$68,234	\$71,151	\$82,761
1110 Part- Time Salaries	88,838	75,473	80,159
1220 Social Security/Medicare	6,508	6,537	7,494
1230 Group Insurance / LT	2,658	2,658	12,237
1210 PARS Retirement	3,331	2,830	3,006
1210 PERS Retirement	5,639	5,639	6,513
1240 Worker's Comp	1,255	1,104	1,457
1250 Unemployment	1,674	1,563	1,389
TOTAL SALARIES & BENEFITS	\$178,136	\$166,955	\$195,015
SERVICES & SUPPLIES - 2852			
3501 Pool Rentals	\$800	\$11	\$1,000
3503 Swim Team	1,500	1,188	1,500
3507 Lifeguard Training Class	552	-	600
3509 Concessions	-	-	-
3525 Water Polo	100	-	100
3526 Water Aerobics	-	-	-
3530 Swim Lessons	600	379	800
3551 Cottage Pool/Passes	1,000	890	1,200
3552 Inservice/Training	2,500	599	1,000
3553 Pool Staff uniforms	1,000	793	1,000
TOTAL SERVICES & SUPPLIES	\$8,052	\$3,860	\$7,200
IMPACT TO GENERAL FUND	(\$84,908)	(\$68,352)	(\$90,415)

1110 Full & Part-Time Salaries*

Staffing: RH @ 30%, Aquatics Manager @ 90% & PT Seasonal Staff hrs of 4,380 or 2.11 FTE's.

PY Staffing: F/T - BLM 10% & RH 95%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3600 - LEISURE CLASSES

and physical activity for people of all ages. Classes may be taught by FEC staff and private contractors with the L

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3607 Youth Martial Arts	\$1,900	\$1,713	\$0
3623 Youth Ballet/Gymnastics	3,400	1,616	1,296
3624 Gymnastics	-	-	-
3643 Self Defense	-	-	-
3651 Kung Fu	-	-	-
3677 Yoga	1,500	990	1,680
3694 Red Cross Classes	2,000	844	1,800
Total Revenue	\$8,800	\$5,163	\$4,776
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$17,423	\$17,006	\$14,198
1110 Part- Time Salaries	-	-	655
1220 Social Security/Medicare	1,333	1,301	1,096
1230 Group Insurance / LT	6,705	6,705	6,665
1210 PARS Retirement	-	-	25
1210 PERS Retirement	1,859	1,859	1,441
1240 Worker's Comp	51	49	150
1250 Unemployment	58	56	33
TOTAL SALARIES & BENEFITS	\$27,428	\$26,977	\$24,263
SERVICES & SUPPLIES - 2852			
3607 Youth Martial Arts	\$1,500	\$911	-
3623 Youth Ballet/Gymnastics	-	729	667
3624 Gymnastics	3,000	-	-
3643 Self Defense	-	183	-
3651 Kung Fu	-	-	-
3677 Yoga	1,000	696	750
3694 Red Cross Classes	1,000	404	1,000
TOTAL SERVICES & SUPPLIES	\$6,500	\$2,924	\$2,417
IMPACT TO GENERAL FUND	(\$25,128)	(\$24,738)	(\$21,904)

1110 Full-Time Salaries*
Staffing: JD @ 20%, & 1 Event Staff @ 40 hrs.

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3700 - SPECIAL EVENTS

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

		BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE				
3703	Spring Event	\$0	\$0	\$1,250
3705	Fishing Derby/Clinics	1,000	1,052	925
3706	Friends of FEC Fundraisers	5,000	5,395	5,200
3714	Creepy Crawly Halloween	500	800	500
3715	Community Yard Sale	1,500	775	1,250
3720	Breakfast with Santa	800	-	1,050
3722	Festival of Lights/Tree L	50	-	200
3723	HBEN	-	-	-
3727	Fourth of July Pool Party	500	-	375
3728	E-Waste	100	-	100
3730	Theater Events	-	-	1,350
	Total Revenue	\$9,450	\$8,022	12,200
SALARIES & BENEFITS				
1110	Full-Time Salaries*	\$10,807	\$10,389	\$6,438
1110	Part- Time Salaries	3,000	3,902	4,490
1220	Social Security/Medicare	870	851	558
1230	Group Insurance / LT	3,897	3,897	1,360
1210	PARS Retirement	113	146	168
1210	PERS Retirement	1,191	1,145	507
1240	Worker's Comp	65	67	559
1250	Unemployment	153	158	83
	TOTAL SALARIES & BENEFITS	\$20,096	\$20,556	\$14,163
SERVICES & SUPPLIES - 2852				
3703	Spring Event	\$0	\$0	\$1,000
3705	Fishing Derby/Clinics	100	992	695
3706	Friends of FEC Fundraisers	1,000	317	1,000
3714	Creepy Crawly Halloween	800	3,428	3,000
3715	Community Yard Sale	150	276	150
3720	Breakfast with Santa	600	-	720
3722	Festival of Lights/Tree Lighting	600	693	550
3723	HBEN	-	-	-
3727	Fourth of July Pool Party	400	140	275
3728	E-Waste	100	-	100
3730	Theater Events	-	2,069	1,000
	TOTAL SERVICES & SUPPLIES	\$3,750	\$7,915	8,490
	IMPACT TO GENERAL FUND	(\$14,396)	(\$20,449)	(\$10,453)

1110 Full & Part - Time Salaries*

Staffing: Aquatics Manager @ 10%, & 2 Event Staff for a total of @ 234 hrs.

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3800 - Senior and Teens Programs

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 FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
3803 Cottage Senior Club	\$0	\$35	\$0
3820 Teen Activities	-	-	-
TOTAL REVENUE	\$0	\$35	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$13,957	\$13,737	\$15,373
1110 Part- Time Salaries	1,200	-	
1220 Social Security/Medicare	1,085	1,051	1,176
1230 Group Insurance / LT	2,519	2,519	1,448
1210 PARS Retirement	45	-	-
1210 PERS Retirement	1,272	1,252	1,210
1240 Worker's Comp	175	172	92
1250 Unemployment	131	129	22
TOTAL SALARIES & BENEFITS	\$20,384	\$18,860	\$19,322
SERVICES & SUPPLIES - 2852			
2852 Services & Supplies	\$50	\$0	\$300
TOTAL SERVICES & SUPPLIES	\$50	\$0	\$300
IMPACT TO GENERAL FUND	(\$20,434)	(\$18,825)	(\$19,622)

1110 Full & Part - Time Salaries*
Staffing: RH & RR @ 10%, & Part-Time 312 hours or .15 FTE

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 3900 - Recreation/General

ort of all recreation, aquatic, and community service programs.

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET \$0
REVENUE			
3903 Brochure	\$0	\$0	\$0
3904 Brochure Distribution	-	-	-
3910 Health & Safety Supplies	-	-	-
3997 Maintenance Support	-	-	-
3998 General S & S	-	-	-
TOTAL REVENUE	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$17,424	\$17,006	\$14,198
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	1,333	1,301	1,086
1230 Group Insurance / LT	6,723	6,723	6,665
1210 PARS Retirement	-	-	-
1210 PERS Retirement	1,859	1,814	1,441
1240 Worker's Comp	51	50	143
1250 Unemployment	58	57	22
TOTAL SALARIES & BENEFITS	\$27,448	\$26,951	\$23,556
SERVICES & SUPPLIES			
2005 Advertising	\$0	\$0	\$700
2081 Postage - 3904	3,200	-	6,500
2085 Printing Services - 3903	8,288	5,040	10,000
2852 Recreation Supplies	1,359	1,070	1,200
TOTAL SERVICES & SUPPLIES	\$12,847	\$6,111	\$18,400
IMPACT TO GENERAL FUND	(\$40,295)	(\$33,062)	(\$41,956)

1110 Full & Part - Time Salaries*
Staffing: JD @ 20%.

4000
Park and Facility Operations

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 4200 - MAINTENANCE

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,

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$85,779	\$85,779	\$130,277
1110 Part- Time Salaries	68,031	100,751	121,470
1220 Social Security/Medicare	9,836	10,225	14,307
1230 Group Insurance / LT	39,790	39,790	51,043
1210 PARS Retirement	1,168	2,446	2,995
1210 PERS Retirement	6,586	6,586	10,253
1240 Worker's Comp	17,114	20,755	18,964
1250 Unemployment	1,095	1,328	683
TOTALSALARIES & BENEFITS	\$229,398	\$267,660	\$349,992
SERVICES & SUPPLIES			
2029 Business Meeting Expense	\$100	\$100	\$100
2031 Business Travel	0	0	0
2061 Memberships	0	145	145
2103 Agric./Hort. Services	0	0	6,500
2104 Agric./Hort. Supplies	0	0	1,000
2131 Electrical Maintenance Services			2,000
2132 Electrical Maintenance Supplies			1,000
2142 Land Improvement Maint Svc	100	5,991	6,500
2151 Mechanical System Service	0	0	100
2152 Mechanical System Supplies	0	0	3,500
2162 Painting Supplies	0	0	3,500
2167 Plumbing Maintenance Svc	0	0	10,000
2168 Plumbing Maintenance Supplies	0	0	8,000
2197 Telephone	910	584	672
2205 Automotive Maint. Service	0	166	0
2314 Personal Equipment	2,100	1,404	1,404
2591 Professional Services**	12,000	7,812	10,000
2852 Recreation Supplies	100	38	2,000
TOTAL SERVICES & SUPPLIES	\$15,310	\$16,242	\$56,421
IMPACT TO GENERAL FUND	(\$244,708)	(\$283,901)	(\$406,413)

1110 Full & Part - Time Salaries*
Staffing FT: RH @ 40%, DP @ 70%, GP @ 100%; PT: AG, SJ, CL, & MW @ 100%.

2591 Professional Services**
ABM: AC Maint. at Cottage & Howe of \$588 & \$1,305 per Quarter; plus misc expenses of \$4,428

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 4300 - BUILDING MAINTENANCE

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.

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$51,979	\$51,979	\$59,262
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	3,976	3,976	4,534
1230 Group Insurance / LT	13,772	13,772	12,380
1210 PARS Retirement	-	-	-
1210 PERS Retirement	3,988	3,988	4,664
1240 Worker's Comp	5,780	5,780	4,031
1250 Unemployment	262	262	118
TOTAL SALARIES & BENEFITS	\$79,757	\$79,757	\$84,989
SERVICES & SUPPLIES			
2111 Building Maintenance Services	\$800	\$3,209	\$1,100
2112 Building Maintenance Supplies	-	-	-
2131 Electrical Maintenance Services	-	-	-
2132 Electrical Maintenance Supplies	-	-	-
2151 Mechanical Systems Maint. Services	1,200	6,292	-
2152 Mechanical Systems Maint. Supplies	-	-	-
2167 Plumbing Maintenance Services (Roto Rooter)	500	-	-
2168 Plumbing Maintenance Supplies	-	486	-
2226 Hardware and Tools	250	144	144
2275 Rent/Leases Equipment	-	-	-
2322 Custodial Supplies	18,000	16,409	16,500
2591 Other Professional Service (Bldg Alarm)	1,000	1,668	2,000
2898 Other Operating Expenses - Supplies	50	1,044	200
2899 Other Operating Expenses - Services	-	-	-
TOTAL SERVICES & SUPPLIES	\$21,800	\$29,252	\$19,944
IMPACT TO GENERAL FUND	(\$101,557)	(\$109,009)	(\$104,933)

1110 Full-Time Salaries*
Staffing: RH @ 20%, DP @ 10%, & MJ @ 60%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

UNIT 4400 - PARK POLICE

District rules, County & State laws. Community Outreach, Special Event security and contracted security services.

	<u>BUDGET</u> <u>FY 23-24</u>	<u>ACTUAL</u> <u>FY 23-24</u>	<u>BUDGET</u> <u>FY 24-25</u>
REVENUE			
Patrol Services	\$331,985	\$355,400	\$195,000
Citations Revenue	30,000	12,598	15,000
NTA Citation	5,000	-	5,000
Summary Judgement	-	-	-
Total Revenue	\$366,985	\$367,998	\$215,000
SALARIES & BENEFITS			
1110 Full-Time Salaries - Interim Chief	\$0	\$0	\$0
1110 Part- Time Salaries*	335,323	398,024	261,915
1220 Social Security/Medicare	4,862	5,771	2,754
1230 Group Insurance / LT	-	-	-
1210 PARS Retirement	12,575	14,926	7,122
1210 PERS Retirement	-	-	-
1240 Worker's Comp	12,072	14,329	8,853
1250 Unemployment	3,570	4,217	1,072
TOTAL SALARIES & BENEFITS	\$368,401	\$437,267	\$281,716
2031 Business Travel	\$1,000	\$274	\$1,000
2035 Education/Training	10,000	2,837	6,000
2051 Insurance/Liability	13,000	7,000	11,250
2061 Memberships	500	-	500
2085 Printing (Commercial)	5,000	2,709	2,500
2171 Rent/Real Estate	32,960	33,511	36,360
2197 Telephone	2,900	4,122	6,480
2205 Automotive Maintenance Service	13,000	5,177	10,000
2206 Automotive Maintenance Supplies	12,000	5,204	8,000
2236 Fuel and Lubricants	28,000	20,987	22,000
2291 Equip. Maint. Serv - SRC Radios	11,000	1,110	10,000
2314 Personal Equipment	10,000	265	10,034
2531 Legal Services	9,000	765	5,000
2591 Other Pro. Svs (JDS, Carol Miller, Comm.)	65,000	73,620	95,000
2898 Other Operating Expense Supplies	7,400	2,698	5,000
2987 Land Line Charges	400	80	400
TOTAL SERVICES & SUPPLIES	\$221,160	\$160,359	\$229,524
IMPACT TO GENERAL FUND	(\$222,576)	(\$229,628)	(\$296,240)

1110 Part- Time Salaries*
Staffing: Chief 360 Hrs, & Officers Hrs 6,700 or FTE 3.22

5000
Capital Expenditures

**Fulton-El Camino Recreation and Park District
Capital Budget - FY 2024/2025**

UNIT 5100 - CAPITAL EQUIPMENT

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

	<u>BUDGET FY 23-24</u>	<u>ACTUAL FY 23-24</u>	<u>BUDGET FY 24-25</u>
REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenue	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
 4303 Other Equipment			
Refrigerator - Howe Avenue	\$0	\$0	\$0
Speakers for Hall	5,000	-	-
TOTAL SERVICES & SUPPLIES	\$5,000	\$0	\$0
IMPACT TO GENERAL FUND	<u>(\$5,000)</u>	<u>\$0</u>	<u>\$0</u>

**Fulton-El Camino Recreation and Park District
Capital Budget - FY 2024/2025**

UNIT 5200 - CAPITAL IMPROVEMENTS

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

	Budget FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE -Per Capita	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
4202 Capital Improvements			
Bridge Repair - Per Capita State	\$0	\$0	\$0
* Howe Park Bridge Replacement	-	2,795	-
* Howe Shade Structure	10,000	-	-
* Restroom Toilets - Seely Park	7,500	16,399	-
* Pool Tarps - Cottage Pool	-	-	-
* Spray Park - Seely Park	10,000	15,605	-
* Playground Equip. - Bohemian/Seely	-	-	-
* Pool Alarm - Cottage Pool	8,300	-	-
* Shop Alarm - Howe	-	-	-
* Pool Fencing - Cottage	10,000	-	-
* Water Feature - Howe Pond	6,200	14,348	-
* Other	-	6,407	-
* Dog Park - Howe	7,500	-	-
TOTAL SERVICES & SUPPLIES	\$59,500	\$55,553	\$0
IMPACT TO GENERAL FUND	(\$59,500)	(\$55,553)	\$0

6000
Revenues and Assets

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

Unit 1600 - Deposits with Others (Trust Account 342B)

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>CRDEB Deposits</u>	<u>Interest</u>	<u>CRDEB Payments</u>	<u>Ending Balance</u>
2009/2010	\$0	\$74,529		\$0	\$74,529
2010/2011	\$74,529			\$41,023	\$33,506
2011/2012				\$287	\$33,220
2012/2013				\$328	\$32,891
2013/2014					\$32,891
2014/2015				\$1,575	\$31,317
2015/2016				\$63	\$31,254
2016/2017				\$4,313	\$26,941
2017/2018			\$199		\$27,410
2018/2019	\$27,410		\$340		\$27,750
2019/2020	\$27,750		\$513		\$28,263
2020/2021	\$28,263		\$266		\$28,529
2021/2022	\$28,529		\$101		\$27,837
2022/2023	\$27,837		\$645		\$28,482
2023/2024	\$28,482				\$28,482
2024/2025	\$28,482				\$28,482

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

Unit 7300 - Reserve Balance

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

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

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

<u>Fiscal Year</u>	<u>Increase (Decrease)</u>	<u>Audit Adjust.</u>	<u>Ending Balance</u>
2007-2008	\$27,334		\$674,314
2008/2009	10,398		684,712
2009-2010	(298,525)		386,187
2010/2011	(197,216)		188,971
2011/2012	56,173		245,144
2012/2013	187,722		432,866
2013/2014	55,451		488,317
2014/2015	53,312		541,629
2015/2016	79,918		621,547
2016/2017	(247,855)		373,692
2017/2018	127,431		501,124
2018/2019	248,290	(18,751)	730,663
2019/2020	(300,204)	125,585	556,044
2020/2021	(95,189)		460,855
2021/2022	499,528		960,383
2022/2023	(108,429)		851,954
2023/2024	51,559		903,514
2024/2025	(\$82,535)		820,977

Source of Funding:

Tax Base:	-
In Lieu Funds	-
FY 24/25 Reserve Balance	\$820,977
CRDEB Remaining Obligation Reserve	\$28,482
Liability Self-Funded Deductible Reserve	50,000
Land Acquisition Reserve	-
Capital Replacement/Acquisition Reserve Fund	-
Undesignated Reserve	<u>\$742,495</u>

* 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".

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

Unit 6400 - In Lieu (Trust Account 088J)

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Lieu Fees</u>	<u>Interest</u>	<u>Transfers</u>	<u>Ending Balance</u>
2002/2003	\$7,590	\$0	\$150	(\$7,500)	\$240
2003/2004	\$240	\$0	\$4	\$0	\$17,524
2004/2005	\$17,524	\$0	\$182	\$0	\$17,706
2005/2006	\$17,706	\$0	\$204	\$0	\$17,910
2006/2007	\$17,910		\$557		\$18,467
2007/2008	\$18,467	\$60,581	\$3,146	(\$72,000) *	\$10,194
2008/2009	\$10,194		\$3,386	\$72,000 **	\$87,706
2009/2010	\$87,706	\$3,800	\$557	(\$84,000) ***	\$8,063
2010/2011	\$8,063	\$2,117	\$93		\$10,273
2011/2012	\$10,273	\$68,545	\$28	(\$78,818) ****	\$28
2012/2013					\$28
2013/2014			\$1		\$29
2014/2015					\$29
2015/2016					\$29
2016/2017		\$78	\$1		\$108
2017/2018			\$1		\$230
2018/2019	\$230		\$3		\$233
2019/2020	\$233		\$35		\$268
2020/2021	\$268		\$38		\$306
2021/2022	\$306		\$59		\$365
2022/2023	\$365		\$8		\$373
2023/2024	\$373				\$373
2024/2025	\$373				\$373

* 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

Appendix

Fulton-EI Camino Recreation and Park District
 Draft Operating Budget - FY 2024-25
 Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	Rec Supv 3100	Loan Redemption 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	Capital Equip 5100	Capital Imp. 5200
1000	FT & PT Salaries	\$1,274,250	\$7,800	\$116,397	\$174,710	\$75,817	\$0	\$0	\$63,085	\$14,248	\$30,998	\$162,920	\$14,853	\$10,928	\$15,373	\$14,198	\$251,747	\$59,262	\$281,915	
	Additives	678,880	708	35,664	368,301	38,334	0	0	13,238	8,554	12,262	32,095	9,410	3,235	3,948	9,358	98,245	25,727	19,801	
	SALARY TOTAL	\$1,953,130	\$8,508	\$152,061	\$543,011	\$114,151	\$0	\$0	\$76,324	\$22,800	\$43,260	\$195,015	\$24,263	\$14,163	\$19,322	\$23,556	\$349,992	\$84,989	\$281,716	\$0
2005	Advertising/Legal Notice	700			0										700					
2029	Business Meeting Exp	3,450	3,000	350	0	0	0									100				
2031	Business Travel	4,000		2,000	1,000	0	0									0		1,000		
2035	Education/Training	9,000		2,000	1,000	0	0											6,000		
2038	Employee Recognition	3,600		3,600																
2051	Insurance	129,101			112,351	5,500													11,250	
2061	Memberships	14,100	0	13,455			0								0	145		500		
2076	Office Supplies	10,400			10,400															
2081	Postage	7,300			800										6,500					
2085	Printing-Commercial	13,100			800										10,000			2,500		
2103	Agric./Hort. Services	6,500														6,500				
2104	Agric./Hort. Supplies	1,000														1,000				
2111	Building Main. Services	1,100															1,100			
2112	Building Main. Supplies																			
2122	Chemical Supplies	0																		
2131	Electrical Maintenance Services	2,000														2,000		0		
2132	Electrical Maintenance Supplies	1,000														1,000		0		
2141	Land Imp. Maintenance	6,500														6,500				
2142	Land Imp. Main. Serv.																			
2151	Mechanical Sys. Services	100														100		0		
2152	Mechanical Sys. Supplies	3,500														3,500		0		
2162	Painting Supplies	3,500														3,500		0		
2167	Plumbing Maintenance Services	10,000														10,000		0		
2168	Plumbing Maintenance Supplies	8,000														8,000		0		
2171	Rent/Real Estate	36,360																36,360		
2185	Permit Fees	0																		
2191	Electricity	0																		
2192	Gas	0																		
2193	Refuse Disposal	0																		
2195	Sewage Disposal	0																		
2197	Telephone	17,152			10,000															
2198	Water	0														672		6,480		
2205	Automotive Main. Serv.	10,000																10,000		
2206	Automotive Supplies	8,000																8,000		
2226	Expendable Tools	144																144		
2236	Fuel/Lubricants	22,000																22,000		
2261	Office Equip. Main. Serv.	550			550															
2275	Rents/Leases Equipment	6,980			6,980	0														
2291	Other Equip. Main. Serv.	10,000																10,000		
2292	Other Equip. Main. Supplies	0																		
2314	Personal Equipment	11,438				0											1,404		10,034	
2322	Custodial Supplies	16,500																16,500		
2332	Food/Catering/Concessions				0															
2505	Acct./Financial Serv.	12,500			12,500															
2507	Property Tax Collection	21,000			21,000															
2551	Legal Services	9,500			4,500														5,000	
2551	Planning Services	12,500		12,500																
2591	Other Professional Serv.	147,610			40,610											10,000	2,000	95,000		
2811	Data Processing Services	12,470			12,470															
2813	BOE Sales Tax Audit	0			0															
2817	Election Services	2,000	2,000																	
2852	Recreation Supplies	49,607							4,000	8,000	16,000	7,200	2,417	8,490	300	1,200	2,000			
2898	Other Oper. Exp. Sup.	15,960			8,760	2,000												200	5,000	
2899	Other Oper. Exp. Serv.	1,500			1,500													0		
2915	Compass Costs (Payroll)	2,704			2,704															
2987	Land Line Charges	400																	400	
	SERVICE & SUPPLIES TOTAL	\$664,827	\$5,000	\$33,905	\$246,225	\$9,000	\$0	\$0	\$4,000	\$8,000	\$16,000	\$7,200	\$2,417	\$8,490	\$300	\$18,400	\$56,421	\$19,944	\$229,624	\$0
3210	Interest Expense																			
3220	Bond/Loan Redemption																			
	LOAN REDEMPTION TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4202	Impv. Other Than Build.	0																		0
4202	Improvement Buildings	0																		0
4303	Vehicles	0																	0	0
4303	Equipment	0																	0	0
	CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$2,617,957	\$13,508	\$185,966	\$789,236	\$123,151	\$0	\$0	\$80,324	\$30,800	\$59,260	\$202,215	\$26,680	\$22,653	\$19,622	\$41,956	\$406,413	\$104,933	\$511,240	\$0

Fulton-El Camino Recreation and Park District
 Prior Year - FY 2023-24
 Appendix B - Actual Expenditures

FINAL BUDGET

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facilities Rentals 2400	Rec Supv 3100	Loan Redemption 3220	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	Capital Equip 5100	Capital Imp. 5200
1000	FT & PT Salaries	\$1,476,054	\$6,750	\$110,857	\$174,900	\$56,709	\$16,295	\$0	\$201,622	\$23,035	\$40,689	\$146,624	\$17,006	\$14,291	\$13,737	\$17,006	\$186,530	\$51,979	\$398,024	\$0	\$0
	Additives	642,388	584	34,107	313,409	25,117	1,247	0	35,801	11,954	20,384	20,331	9,970	6,265	5,123	9,945	81,130	27,778	39,243	0	0
	SALARY TOTAL	\$2,118,442	\$7,334	\$144,964	\$488,309	\$81,826	\$17,541	\$0	\$237,423	\$34,989	\$61,074	\$166,955	\$26,977	\$20,556	\$18,860	\$26,951	\$267,660	\$79,757	\$437,267	\$0	\$0
2005	Advertising/Legal Notice	0			0											0					
2029	Business Meeting Exp.	3,239	2,081	1,059	0		0										100				
2031	Business Travel	1,842		142	1,340		86												274		
2035	Education/Training	6,350		1,188	1,473		853													2,837	
2038	Employee Recognition	6,015		6,015																	
2051	Insurance	127,807			116,718	4,089														7,000	
2061	Memberships	14,283	0	13,673			465									0	145			0	
2076	Office Supplies	5,083			5,083																
2081	Postage	278			278																
2085	Printing-Commercial	8,264			515											5,040				2,709	
2103	Agric./Hort. Services	0																			
2104	Agric./Hort. Supplies	0																			
2111	Building Main. Services	3,209																3,209			
2112	Building Main. Supplies	0																0			
2122	Chemical Supplies	0																			
2131	Electrical Maintenance Services	0																			
2132	Electrical Maintenance Supplies	0																			
2141	Land Imp. Maintenance	0																			
2142	Land Imp. Main. Serv.	5,991															5,991				
2151	Mechanical Sys. Services	6,292																		6,292	
2152	Mechanical Sys. Supplies	0																			
2162	Painting Supplies	0																			
2167	Plumbing Maintenance Services	0																			
2168	Plumbing Maintenance Supplies	486																		486	
2171	Rent/Real Estate	33,511																			33,511
2185	Permit Fees	0																			
2191	Electricity	0																			
2192	Gas	0																			
2193	Refuse Disposal	0																			
2195	Sewage Disposal	0																			
2197	Telephone	13,927			9,220													584		4,122	
2198	Water	0																			
2205	Automotive Main. Serv.	5,344															166			5,177	
2206	Automotive Supplies	5,204																		5,204	
2226	Expendable Tools	144															0	144			
2236	Fuel/Lubricants	20,887																		20,887	
2251	Office Equip. Main. Serv.	626			626																
2275	Rents/Leases Equipment	9,234			9,234																
2291	Other Equip. Main. Serv.	1,110																		1,110	
2292	Other Equip. Main. Supplies	0																			
2314	Personal Equipment	3,173				1,504												1,404		265	
2322	Custodial Supplies	16,409																		16,409	
2332	Food Catering/Concession	0																			
2505	Acct./Financial Serv.	10,900			10,900																
2507	Property Tax Collection	2,509			2,509																
2531	Legal Services	4,723			3,958																765
2551	Planning Services	12,367		12,367																	
2591	Other Professional Serv.	133,341			50,242													7,812	1,668	73,620	
2811	Data Processing Services	11,817			11,817																
2813	BOE Sales Tax Audit	0			0																
2817	Election Services	0	0																		
2852	Recreation Supplies	53,329							9,390	5,158	22,974	3,860	2,924	7,915	0	1,070	38				
2898	Other Oper. Exp. Sup.	14,703			7,848	3,112												1,044		2,698	
2899	Other Oper. Exp. Serv.	435			435															0	
2915	Compass Costs	2,192			2,192																
2987	Land Line Charges	80																		80	
	SERVICE & SUPPLIES TOTAL	\$545,204	\$2,081	\$34,443	\$233,952	\$9,141	\$1,404	\$0	\$9,390	\$5,158	\$22,974	\$3,860	\$2,924	\$7,915	\$0	\$6,111	\$16,242	\$29,252	\$160,359	\$0	\$0
3210	Interest Expense	0																			
3220	Bond/Loan Redemption	0																			
	LOAN REDEMPTION TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101	Land Purch/Energy Improv	0	0																		0
4202	Improvement Other Than Bldgs	55,553																			55,553
4202	Improvement Buildings	0																			0
4303	Vehicles	0																			0
4303	Equipment	0																			0
	CAPITAL OUTLAY TOTAL	\$55,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$2,719,200	\$9,414	\$179,408	\$722,261	\$90,966	\$18,945	\$0	\$246,813	\$40,147	\$84,047	\$170,815	\$29,901	\$28,471	\$18,860	\$33,062	\$283,901	\$109,009	\$597,626	\$0	\$55,553

Fulton-EI Camino Recreation and Park District Salary Schedule and Additives FY 24/25

Monthly Salary Range

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	TITLE
RL 1	2,773	2,912	3,058	3,210	3,371	Recreation Leader 1
PM 1	3,099	3,254	3,417	3,588	3,767	PM 1
RL 2	3,224	3,385	3,554	3,732	3,919	Recreation Leader 2
PM 2	3,590	3,769	3,958	4,156	4,363	PM 2
AC	3,590	3,769	3,958	4,156	4,363	Accounting Clerk
CSO	3,505	3,680	3,864	4,057	4,260	Community Service Officer
RNGR	3,626	3,807	3,998	4,198	4,408	Ranger
RC 3	3,732	3,918	4,114	4,320	4,536	Recreation Coordinator
PM 3	4,155	4,363	4,581	4,810	5,050	PM 3
OFC	4,110	4,315	4,531	4,758	4,995	Officer
DET	4,314	4,530	4,756	4,994	5,244	Detective
OM	4,541	4,768	5,007	5,257	5,520	Office Manager
SUP	4,763	5,001	5,251	5,514	5,790	Supervisor
SGT	5,054	5,307	5,572	5,851	6,144	Sergeant
M	5,110	5,365	5,634	5,915	6,211	Deputy Chief
LT	5,306	5,571	5,850	6,142	6,449	Lieutenant
DC	5,614	5,895	6,190	6,499	6,824	Manager
PC	6,249	6,561	6,889	7,234	7,595	Chief
SPT	6,254	6,567	6,895	7,240	7,602	Superintendent
GM	7,980	8,379	8,798	9,238	9,700	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	8810 Office: 0.25% of payroll 9410 Recreation: 1.01% of payroll 9420 Parks 11.00% of payroll 7720 Safety 3.38% of payroll
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)
4. Med/Hospital Plan Avg 6% decrease from 2023	FB	One Person: \$1,058.85 Two Persons: \$2,117.70 Family: \$2,753.01
5. Dental Plan (Delta Dental)	FB	One Person: \$49.23 Employee + Spouse: \$105.52 Employee + three or more: 162.29
6. PERS	MC	Employee: Base Pay (Tier 1 & 2) - \$133*7% Employee: PEPRAs Base Pay 7.75% Employer: T1 Base Pay*12.52% (Paid by District) Employer: T2 Base Pay*10.15% (Paid by District) Employer: PEPRAs Base Pay*7.87% (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	14 per year (includes twelve plus two personal days)
10. Long Term Disability	FB	Cost per employee based on Salary (0.79% of monthly gross pay)
Cost of Living Adjustments	F07	F08 F09 F10 F11 F12
	3%	2% 2% 0% 0% 1%
	F13	F14 F15 F16 F17 F18
	2%	2% 3.0% 2.0% 2.0% 2.0%
	F19	F20 F21 F22 F23 F24
	2%	0% 0.0% 1.0% 3.0% 3.0%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2024/2025**

**Regular Part-Time (Benefitted)*
Hourly Wage Range**

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 4
Recreation Leader 1	16.00	16.77	17.61	18.49	19.41
PM 1	17.88	18.77	19.71	20.70	21.73
Recreation Leader 2	18.60	19.53	20.51	21.53	22.61
PM 2	20.71	21.75	22.83	23.97	25.17
Recreation Coordinator	21.53	22.61	23.74	24.92	26.17
PM 3	23.97	25.17	26.43	27.75	29.14

***Regular Part Time Hourly Benefits FB - Fringe Benefit 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	8810 Office: 0.25% of payroll 9410 Recreation: 1.01% of payroll 9420 Parks 11% of payroll 7720 Safety 3.38% of payroll
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)
4. Med/Hospital Plan	FB	\$529.43 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	12 per year @ 7 hours per holiday

***Regular Part Time work more than 36, but less than 40 hours per week**

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

Summary

Fulton-El Camino Recreation and Park District
Assessment #1
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2024/2025

	Actual* FY 20/21	Actual* FY 21/22	Actual* FY 22/23	Actual FY 23/24	Budget FY 24/25
<u>INCOME</u>					
Taxation:					
Assessment #1	\$414,527	\$422,972	\$437,941	\$451,955	\$460,090
Earned Income:					
All Non-Tax Revenues*	42,606	89,602	82,745	\$84,952	\$58,100
Total Operating Income	\$457,133	\$512,574	\$520,686	\$536,907	\$518,190
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$0	\$0	\$117,904	\$91,997	\$62,444
Services and Supplies	332,430	501,730	450,151	419,658	427,875
Loan Redemption	69,581	67,629	-	-	-
Total Operating Expenses	\$402,011	\$569,359	\$568,055	\$511,655	\$490,319
NET INCOME (LOSS) FROM OPERATIONS	\$55,122	(\$56,785)	(\$47,369)	\$25,252	\$27,872
CAPITAL RELATED ITEMS:					
Capital Related Grants and Income	\$45,000	\$92,000	\$34,000	\$0	\$0
Capital Outlay	(74,606)	(7,200)	-	(9,646)	-
Grant Expenditures	-	-	-	-	-
Net Capital Investment	(\$29,606)	\$84,800	\$34,000	(\$9,646)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$25,516	\$28,015	(\$13,369)	\$15,605	\$27,872
BEGINNING RESERVE BALANCE	(34,024)	(8,508)	19,507	6,139	21,744
ENDING RESERVE BALANCE	(\$8,508)	\$19,507	\$6,139	\$21,744	\$49,616

*Audited Balances

*Includes, Landscaping Services Fees, Water Rebilling Fees, Rental Income and Misc Reimbursements

**Fulton-El Camino Recreation and Park District
Assessment #1
Fiscal Year 2024/2025
Estimated Revenue Summary**

<u>REVENUE</u>		Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
<i>Reserve Balance, 6/30</i>		\$26	\$21,744	\$49,616
<i>Assessment Revenue</i>				
PM & RI District Assessment #1	9603	\$445,821	\$451,955	\$460,090
Delinquent Revenues		0	0	0
Total Assessment Related Revenue		\$445,821	\$451,955	\$460,090
<u>Other Revenue</u>				
Interest and Other Misc.	9790	\$0	\$0	\$0
Edison Rental Properties Income	9429	55,000	50,589	36,000
Interest Income (Expense) *	9410	-	(3,801)	(3,900)
Water Resale	9708	25,000	38,164	26,000
In Lieu Fees Transfer	9529	-	-	-
Contingency Fund Transfer	7901	-	-	-
Insurance Proceeds	9569	-	-	-
Pool Rental	9646	-	-	-
Total Other Revenue		\$80,000	\$84,952	\$58,100
TOTAL Revenue		\$525,847	\$558,651	\$567,806

* Note: Interest expense is shown net of Water Resale revenues in Compass. The net amount shown is \$22,100.

**Fulton-EI Camino Recreation and Park District
Assessment #1
Fiscal Year 2024/2025
Expenditure Summary**

EXPENDITURES*

	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
2300 Administration - Assessment District	\$9,937	\$8,183	\$8,183
3200 Loan Redemption	-	-	-
4200 Maintenance and Operation	356,452	381,810	375,219
4500 Pool Operation and Maintenance	117,445	97,626	88,050
4600 2332 Edison Expenses	28,600	24,036	18,550
5100 Capital Equipment	-	-	-
5100 Capital Vehicles	-	-	-
5200 Loan Redemption/Energy Improvements	-	-	-
5200 Capital Expenditures - Grants			
5200 Capital Expenditures	19,500	9,646	-
TOTAL EXPENDITURES	\$531,934	\$521,300	\$490,002
6100 Contingency Reserve	-	-	-
6300 Capital Replacement Reserve	26	21,744	49,616
7200 Loan Payment	-	-	-
7300 Bond Reserve	-	-	-
TOTAL*	531,960	\$543,044	\$539,617

*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-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025**

UNIT 2300 - Assessment District Reimbursements

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

REVENUE	<u>BUDGET FY 23-24</u>	<u>ACTUAL FY 23-24</u>	<u>BUDGET FY 24-25</u>
TOTAL REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
ES & SUPPLIES			
2005 Advertising/Legal Notices	\$431	\$431	\$500
2051 Insurance/Liability	-	-	-
2507 Property Tax Collection	-	-	-
2551 Planning Services	-	-	-
2591 Other Professional Service (SCI)*	9,506	7,752	8,000
2813 BOE Sales tax Audit	-	-	-
TOTAL SERVICES & SUPPLIES	<u>\$9,937</u>	<u>\$8,183</u>	<u>\$8,500</u>
IMPACT TO ASSESSMENT FUND	<u>(\$9,937)</u>	<u>(\$8,183)</u>	<u>(\$8,500)</u>
2591 Other Professional Service (SCI)*			

3220
Lease Obligations

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025**

UNIT 3220 - Lease Obligations

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	\$0	\$0	\$0
\$0	\$0	\$0	\$0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
TOTAL SERVICES & SUPPLIES	\$0	\$0	\$0
IMPACT TO ASSESSMENT FUND	\$0	\$0	\$0

4000
Park and Facility Operations

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025**

Unit 4200 - Maintenance and Operations

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.

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
San Juan Water	\$25,000	\$37,296	\$25,000
Water Donations for Pond	-	868	1,000
TOTAL REVENUE	25,000	38,164	26,000
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$13,519	\$13,519	\$14,198
1110 Part- Time Salaries	31,233	31,233	16,008
1220 Social Security/Medicare	1,487	1,487	1,318
1230 Group Insurance / LT	2,136	2,136	4,364
1210 PARS Retirement	1,171	1,171	600
1210 PERS Retirement	1,039	1,039	1,118
1240 Worker's Comp	4,981	4,981	1,904
1250 Unemployment	286	286	134
TOTAL SALARIES & BENEFITS	55,852	55,852	39,644
ES & SUPPLIES			
2103 Agriculture/Horticulture Services	\$0	\$0	\$0
2104 Agriculture/Horticulture Supplies	-	-	-
2131 Electrical Maintenance Services	-	2,283	-
2132 Electrical Maintenance Supplies	-	326	-
2141 Land Improvement Maint. Services	-	-	25,875
2142 Land Improvement Maint. Supplies	-	-	-
2151 Mechanical System Service	-	103	-
2152 Mechanical System Supplies	-	-	-
2162 Painting Supplies	-	137	-
2167 Plumbing Maintenance Services	12,000	12,338	-
2168 Plumbing Maintenance Supplies	11,000	15,206	-
2185 Permit Fees	5,000	3,215	5,000
2191 Electricity	45,000	45,238	45,000
2192 Gas	2,000	326	1,500
2193 Refuse Disposal	22,000	27,394	23,000
2195 Sewage Disposal	11,000	9,558	11,000
2198 Water	155,000	171,330	162,000
2205 Automotive Maint. Service	7,000	8,485	8,000
2206 Automotive Maint. Supplies	4,000	2,469	4,000
2226 Expendable Tools	-	788	3,000
2236 Fuel and Lubricants	20,000	-	16,000
2275 Rent/Lease Equipment	-	-	2,500
2291 Equipment Maintenance Service	-	-	5,000
2292 Equipment Maintenance Supplies	-	749	2,000
2314 Personal Equipment	2,900	4,318	3,000
2322 Custodial Supplies	300	886	300
2591 Professional Services	-	17,295	15,000
2852 Recreation Supplies	400	1,735	400
2898 Other Operating Expenses - Supplies	2,000	1,478	2,000
2899 Other Operating Expenses - Services	1,000	302	1,000
TOTAL SERVICES & SUPPLIES	300,600	325,958	335,575
IMPACT TO ASSESSMENT FUND	(331,452)	(343,647)	(349,219)

1110 Full & Part-Time Salaries*
Staffings: DP @ 20%; PT: WL @ 100%

**Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025**

UNIT 4500 - Pool & Water Feature Operation and Maintenance

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

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUE	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$22,608	\$22,608	\$14,246
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	1,730	1,730	1,090
1230 Group Insurance / LT	6,352	6,352	4,079
1210 PARS Retirement	-	-	-
1210 PERS Retirement	2,820	2,820	1,784
1240 Worker's Comp	2,516	2,516	1,567
1250 Unemployment	119	119	34
TOTAL SALARIES & BENEFITS	\$36,145	\$36,145	\$22,800
ES & SUPPLIES			
2035 Education/Training	\$1,000	\$1,377	\$1,000
2122 Chemicals	25,000	15,063	25,000
2151 Mechanical System Service	200	684	200
2152 Mechanical System Supplies	4,500	2,651	4,500
2185 Permit Fees	3,000	6,175	3,000
2191 Electricity	15,000	21,323	12,000
2192 Gas	15,000	7,685	9,000
2314 Personal Equipment	1,000	2,990	1,000
2591 Professional Services**	15,000	3,043	8,700
2852 Recreation Supplies	100	-	100
2898 Other Operating Expenses - Supplies	500	460	500
2899 Other Operating Expenses - Services	1,000	29	250
TOTAL SERVICES & SUPPLIES	\$81,300	\$61,481	\$65,250
IMPACT TO ASSESSMENT FUND	(\$117,445)	(\$97,626)	(\$88,050)

1110 Full-Time Salaries* - SC @ 30%

2591 Professional Services**
Pond Maintenance - Indermill 8700

Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025

Unit 4600 - 2328, 2332, 2334, 2336 Edison

PROGRAM DESCRIPTION: Care and upkeep of the 2332/2334 Edison Duplex, 2328 Edison Fourplex and 2336 Unimproved Land

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
Rental Fees	\$55,000	\$50,589	\$36,000
TOTAL REVENUE	\$55,000	\$50,589	\$36,000
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
ES & SUPPLIES			
2104 Agriculture/Horticulture Supplies	\$0	\$0	\$0
2111 Building Maintenance Services	1,000	3,072	1,000
2112 Building Maintenance Supplies	800	1,478	800
2131 Electrical Maintenance Services	500	3,259	500
2132 Electrical Maintenance Supplies	50	49	50
2142 Land Improvement Maintenance Supplies	150	-	150
2152 Mechanical Sys. Supplies	500	607	500
2162 Painting Supplies	200	-	200
2167 Plumbing Maintenance Services	3,500	-	1,500
2168 Plumbing Maintenance Supplies	50	319	50
2191 Electricity	5,000	3,499	2,000
2192 Gas	1,000	-	350
2193 Waste Removal	3,200	3,656	2,500
2195 Sewage Disposal	4,300	3,598	3,000
2198 Water	2,200	1,399	1,800
2291 Other Equip. Main. Serv.	-	-	-
2507 Property Tax Collection	600	267	600
2591 Other Prof. Svcs- (Mgmt. Fees)*	5,000	2,833	3,000
2898 Other Operating Expenses - Supplies	500	-	500
2899 Other Operating Expenses - Services	50	-	50
TOTAL SERVICES & SUPPLIES	28,600	24,036	18,550
IMPACT TO ASSESSMENT FUND	\$26,400	\$26,554	\$17,450

5000
Capital Expenditures

**Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Capital Budget - FY 2024/2025**

UNIT 5100 - Capital Equipment

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

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
Total Revenue	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
4303 Capital Equipment	\$0	\$0	\$0
TOTAL SERVICES & SUPPLIES	\$0	\$0	\$0
IMPACT TO ASSESSMENT FUND	\$0	\$0	\$0

**Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Capital Budget - FY 2024/2025**

UNIT 5200 - Capital Improvements

PROGRAM DESCRIPTION: Expenditures for the acquisition of structures and improvements

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
Insurance Proceeds - Bohemian Park	\$9,500	\$0	\$0
Total Revenue	\$9,500	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0.00	\$0.00	\$0.00
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
4202 Improvements - Control			
Panel Replacement - Pool	\$10,000	\$0	\$0
4202 Bohemian Playground Removal	9,500	9,646	
TOTAL SERVICES & SUPPLIES	\$19,500	\$9,646	\$0
IMPACT TO ASSESSMENT FUND	(\$10,000)	(\$9,646)	\$0

7000
Revenues and Assets

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2024/2025**

Unit 7300 - Capital Reserve Fund

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

	<u>INCREASE (DECREASE)</u>	<u>Audit Adjust.</u>	<u>ENDING BALANCE</u>
-			
2007-2008	(\$48,304)		\$99,990
2008-2009	(\$37,224)		\$62,766
2009-2010	\$27,255		\$90,021
2010/2011	\$24,139		\$114,160
2011/2012	(\$52,927)		\$61,233
2012/2013	\$32,981		\$94,214
2013/2014	\$39,188		\$133,402
2014/2015	\$12,623		\$146,025
2015/2016	(\$25,775)		\$120,250
2016/2017	\$7,502		\$127,752
2017/2018	\$8,013		\$135,765
2018/2019	(\$53,619)	\$11,831	\$93,977
2019/2020	(\$128,001)		(\$34,024)
2020/2021	\$25,516		(\$8,508)
2021/2022	\$28,015		\$19,507
2022/2023	(\$13,369)		\$6,138
2023/2024	\$15,605		\$21,745
2024/2025	\$27,872		\$49,616

Source of Funding:

FY 24/25 Capital Replacement Reserve Ending Fund Balance	\$49,616
Total	\$49,616

Appendix

Fulton-El Camino Parks Maintenance and Recreation Improvement District
FY 2024/2025
Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Maintenance Oper. 4200	Pool Maint. 4500	Edison Rentals 4600	Capital Equip. 5100	Capital Imp. 5200
1000	FT & PT Salaries	44,452			30,206	14,246			
	Additives	17,992	0	0	9,438	8,554	0		
SALARY TOTAL		62,444	0	0	39,644	22,800	0	0	0
2005	Advertising/Legal Notice	500	500						
2024	Subscriptions	0							
2029	Business Meeting Exp.	0							
2031	Business Travel	0							
2035	Education/Training	1,000				1,000			
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	0			0				
2104	Agric./Hort. Supplies	0			0		0		
2111	Building Main. Services	1,000					1,000		
2112	Building Main. Supplies	800					800		
2122	Chemical Supplies	25,000				25,000			
2131	Electrical Maintenance Serv	500			0		500		
2132	Electrical Maintenance Supl	50			0		50		
2141	Land Imp. Maintenance Serv	25,875			25,875		0		
2142	Land Imp. Maintenance Supl	150			0		150		
2151	Mechanical Sys. Services	200			0	200	0		
2152	Mechanical Sys. Supplies	5,000			0	4,500	500		
2162	Painting Supplies	200			0		200		
2167	Plumbing Maint Services	1,500			0		1,500		
2168	Plumbing Maint Supplies	50			0		50		
2185	Permit Charges	8,000			5,000	3,000			
2191	Electricity	59,000			45,000	12,000	2,000		
2192	Gas	10,850			1,500	9,000	350		
2193	Refuse Disposal	25,500			23,000	0	2,500		
2195	Sewage Disposal	14,000			11,000		3,000		
2197	Telephone	0							
2198	Water	163,800			162,000		1,800		
2205	Automotive Main. Serv.	8,000			8,000				
2206	Automotive Supplies	4,000			4,000				
2226	Expendable Tools	3,000			3,000				
2236	Fuel/Lubricants	16,000			16,000				
2261	Office Equip. Main. Serv.	0							
2275	Rents/Leases Equipment	2,500			2,500				
2291	Equipment Maint Services	5,000			5,000				
2292	Equipment Maint Supplies	2,000			2,000				
2314	Personal Equipment	4,000			3,000	1,000			
2322	Custodial Supplies	300			300				
2505	Acct./Financial Serv.	0							
2507	Property Tax Collection	600					600		
2531	Legal Services	0							
2551	Planning Services	0	0						
2591	Other Professional Serv.	34,700	8,000		15,000	8,700	3,000		
2811	Data Processing Services	0							
2813	BOE Sales Tax Audit	0	0						
2819	Election Services	0							
2852	Recreation Supplies	500			400	100			
2898	Other Oper. Exp. Sup.	3,000			2,000	500	500		
2899	Other Oper. Exp. Serv.	1,300			1,000	250	50		
SERVICE & SUPPLIES TOTAL		427,875	8,500	0	335,575	65,250	18,550	0	0
3210	Interest Expense	0		0					
3220	Bond/Loan Redemption	0		0					
LOAN REDEMPTION TOTAL		0	0	0	0	0	0	0	0
4101	Cottage Park Lease/Fourplex	0						0	0
4202	Impv. Other Than Build.	0						0	0
4202	Improvement Buildings	0						0	0
4303	Vehicles	0						0	0
4303	Other Equipment	0						0	0
CAPITAL OUTLAY TOTAL		0	0	0	0	0	0	0	0
GRAND TOTAL		490,319	8,500	0	375,219	88,050	18,550	0	0

Fulton-El Camino Parks Maintenance and Recreation Improvement District
Prior Year Projected 2023/2024
Appendix B - Expenditures

Actual									
CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Maintenance Oper. 4200	Pool Maint. 4500	Edison Rentals 4600	Capital Equip. 5100	Capital Imp. 5200
1000	FT & PT Salaries	\$67,360			\$44,752	\$22,608			
	Additives	24,637	0		11,100	13,537	0		
SALARY TOTAL		\$91,997	\$0		\$55,852	\$36,145	\$0	\$0	\$0
2005	Advertising/Legal Notice	431	431						
2024	Subscriptions	0							
2029	Business Meeting Exp.	0							
2031	Business Travel	0							
2035	Education/Training	1,377				1,377			
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	0			0				
2104	Agric./Hort. Supplies	0			0		0		
2111	Building Main. Services	3,072					3,072		
2112	Building Main. Supplies	1,478					1,478		
2122	Chemical Supplies	15,063				15,063			
2131	Electrical Maintenance Serv	5,542			2,283		3,259		
2132	Electrical Maintenance Supl	375			326		49		
2141	Land Imp. Maintenance Serv	0			0		0		
2142	Land Imp. Maintenance Supl	0			0		0		
2151	Mechanical Sys. Services	787			103	684	0		
2152	Mechanical Sys. Supplies	3,258			0	2,651	607		
2162	Painting Supplies	137			137		0		
2167	Plumbing Maint Services	12,338			12,338		0		
2168	Plumbing Maint Supplies	15,525			15,206		319		
2185	Permit Fees	9,390			3,215	6,175			
2191	Electricity	70,060			45,238	21,323	3,499		
2192	Gas	8,012			326	7,685	0		
2193	Refuse Disposal	31,050			27,394		3,656		
2195	Sewage Disposal	13,155			9,558		3,598		
2197	Telephone	0							
2198	Water	172,729			171,330		1,399		
2205	Automotive Main. Serv.	8,485			8,485				
2206	Automotive Supplies	2,469			2,469				
2226	Expendable Tools	788			788				
2236	Fuel/Lubricants	0			0				
2261	Office Equip. Main. Serv.	0							
2275	Rents/Leases Equipment	0			0				
2291	Equipment Maint Services	0			0		0		
2292	Equipment Maint Supplies	749			749				
2314	Personal Equipment	7,308			4,318	2,990			
2322	Custodial Supplies	886			886				
2505	Acct./Financial Serv.	0							
2507	Property Tax Collection	267	0				267		
2531	Legal Services	0							
2551	Planning Services	0	0						
2591	Other Professional Serv.	30,923	7,752		17,295	3,043	2,833		
2811	Data Processing Services	0							
2813	BOE Sales Tax Audit	0	0						
2819	Election Services	0							
2852	Recreation Supplies	1,735			1,735	0			
2898	Other Oper. Exp. Sup.	1,938			1,478	460	0		
2899	Other Oper. Exp. Serv.	331			302	29	0		
SERVICE & SUPPLIES TOTAL		\$419,658	\$8,183	\$0	\$325,958	\$61,481	\$24,036	\$0	\$0
3210	Interest Expense	0		0	0				
3220	Bond/Loan Redemption	0		0	0				
LOAN REDEMPTION TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101	Cottage Park Lease	0							0
4202	Impv. Other Than Build.	0						0	0
4202	Improvement - Buildings	9,646						0	9,646
4303	Vehicles	0						0	0
4303	Other Equipment	0						0	0
CAPITAL OUTLAY TOTAL		\$9,646	\$0	\$0	\$0	\$0	\$0	\$0	\$9,646
GRAND TOTAL		\$521,300	\$8,183	\$0	\$381,810	\$97,626	\$24,036	\$0	\$9,646

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

Summary

**Fulton-El Camino Recreation and Park District
Assessment #2
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2024/2025**

	Actual* FY 20/21	Actual* FY 21/22*	Actual* FY 22/23*	Actual FY 23/24	Budget FY 24/25
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$233,246	\$238,062	\$246,746	\$253,838	\$258,407
Earned Income:					
All Non-Tax Revenues	14,560	28,897	6,512	8,873	9,000
Total Operating Income	\$247,806	\$266,959	\$253,258	\$262,711	\$267,407
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$0	\$0	\$83,368	\$66,889	\$0
Services and Supplies	10,103	53,949	35,777	234,687	154,666
Loan Redemption	30,665	40,578	114,979	104,368	101,003
Total Operating Expenses	\$40,768	\$94,527	\$234,124	\$405,944	\$255,669
NET INCOME (LOSS) FROM OPERATIONS	\$207,038	\$172,432	\$19,134	(\$143,233)	\$11,738
CAPITAL RELATED ITEMS:					
Capital Related Grants and Income	\$0	\$0	\$0	\$451,230	\$510,447
Capital Outlay	(128,706)	(30,600)	-	0	(730,447)
Grant Expenditures	-	-	-	(237,251)	0
Net Capital Investment	(\$128,706)	(\$30,600)	\$0	\$213,979	(\$220,000)
NET INCREASE (DECREASE) IN FUND BALANCE	\$78,332	\$141,832	\$19,134	\$70,746	(\$208,262)
BEGINNING RESERVE BALANCE	(23,651)	54,681	196,513	215,647	286,393
ENDING RESERVE BALANCE	\$54,681	\$196,513	\$215,647	\$286,393	\$78,130

*Audited Balances

**Fulton-El Camino Recreation and Park District
Assessment #2
Fiscal Year 2024/2025
Estimated Revenue Summary**

REVENUE

			Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
Reserve Balance, 6/30			\$107,806	\$286,393	\$78,130
Assessment Revenue					
PM & RI District Assessment #2	9603		\$251,187	\$253,838	\$258,407
Delinquent Proceeds			-	-	-
Total Assessment Related Revenue			\$251,187	\$253,838	\$258,407
Other Revenue					
Interest and Other Misc.	9410	9790	\$0	\$8,873	\$9,000
Law Enforcement	9697	9696	-	-	-
Grant Reimbursements	9429		30,877	-	510,447
Insurance Proceeds		9569	220,000	219,198	-
Inter Governmental Aid	9429	9569	657,447	232,032	-
Total Other Revenue			\$908,324	\$460,103	\$519,447
TOTAL REVENUE			\$1,267,317	\$1,000,334	\$855,984

**Fulton-El Camino Recreation and Park District
Assessment #2
Fiscal Year 2024/2025
Expenditure Summary**

Draft

EXPENDITURES*

	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
2300 Administration	\$18,051	\$20,541	8,041
3200 Loan Redemption	107,267	104,368	101,003
4200 Maintenance and Operation	283,588	281,036	146,625
5100 Capital Equipment	-	-	-
5100 Capital Vehicles	-	-	-
5200 Capital Expenditures - Grants	-	-	610,447
5200 Capital Expenditures	858,447	237,251	120,000
5200 Loan Redemption/Energy Improvements	-	-	-
TOTAL EXPENDITURES	\$1,267,353	\$643,195	\$986,116
6100 Contingency Reserve	\$0	\$0	\$0
6300 Capital Replacement Reserve	107,806	286,393	78,130
TOTAL*	\$1,375,159	\$929,588	\$1,064,247

*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**

3220
Lease Obligations

**Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2024/2025**

UNIT 3220 - Lease Obligations

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	-	-	-
SALARIES & BENEFITS			
1110 Full-Time Salaries	-	-	-
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	-	-	-
4303 Capital Equipment			
Turf Renovator/Chevy Van - Umpqua (EOL 09/2024)			
Principal	3,067	3,067	789
Interest	115	115	6
4202 Cottage Park Pool Pump/Irrigation (EOL 3/36)			
Principal	3,720	3,720	3,840
Interest	1,707	1,707	1,594
Cottage Park Heating Umpqua (EOL 03/36)			
Principal	6,510	6,510	6,720
Interest	2,988	2,988	2,789
Howe Park - SMUD Lighting Umpqua (EOL 03/36)			
Principal	7,750	7,750	8,000
Interest	3,557	3,557	3,321
Howe Park - Heating System - Umpqua (EOL 03/36)			
Principal	13,020	13,020	13,440
Interest	5,976	5,976	5,579
Cottage Park/Edison Purchase - Lease (EOL 03/36)			
Principal	31,000	31,000	31,000
Interest	14,701	14,701	13,756
Improvements - Other Than Buildings			
Sportsfield Lighting - Lease Finpac (EOL 04/25)			
Principal	12,397	12,397	9,955
Interest	759	759	215
TOTAL SERVICES & SUPPLIES	107,267	107,267	101,003
Amount Charged		104,368	
IMPACT TO ASSESSMENT FUND	(107,267)	2,900	(101,003)

4000
Park and Facility Operations

Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2024/2025

UNIT 4200 - Maintenance and Operation

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.

REVENUE	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
Total Revenue	\$0	\$0	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries*	\$6,760	6,760	\$0
1110 Part- Time Salaries	48,802	48,802	-
1220 Social Security/Medicare	1,225	1,225	-
1230 Group Insurance / LT	1,068	1,068	-
1210 PARS Retirement	1,830	1,830	-
1210 PERS Retirement	520	520	-
1240 Worker's Comp	6,184	6,184	-
1250 Unemployment	500	500	-
TOTAL SALARIES & BENEFITS	\$66,889	\$66,889	\$0
SERVICES & SUPPLIES			
2103 Agriculture-Horticulture Services	\$800	\$385	\$0
2104 Agriculture/Horticulture Supplies	1,000	906	-
2131 Electrical Maintenance Services	4,000	11	-
2132 Electrical Maintenance Supplies	1,000	43	-
2141 Land Imp. Maintenance Services**	159,800	142,720	146,625
2142 Land Improvement Main. Supplies	10,000	12,461	-
2151 Mechanical System Service	100	-	-
2152 Mechanical System Supplies	3,500	425	-
2162 Painting Supplies	1,500	2,487	-
2167 Plumbing Maintenance Services			-
2168 Plumbing Maintenance Supplies		-	-
2226 Expendable Tools	7,000	5,926	-
2236 Fuel Lubricants	-	-	-
2275 Rent/Lease Equipment	2,000	3,592	-
2291 Equipment Maintenance Services	6,000	16,257	-
2292 Equipment Maintenance Supplies	2,000	9	-
2591 Professional Services***	18,000	28,924	-
TOTAL SERVICES & SUPPLIES	\$216,700	\$214,147	\$146,625
IMPACT TO ASSESSMENT FUND	(\$283,589)	(\$281,036)	(\$146,625)

1110 Full-Time Salaries* - DP @ 10%, PT's - AG & SJ @ 100% for total hours 2,184 or 1.05 FTE

2141 Land Imp. Maint. Services**

Emerald Green LS Services 172,500
@ 85% % 15% to 396A 146,625

2591 Professional Services***
CWBN, Inc. - Custodial Services 22,800

5000
Capital Expenditures

**Fulton-El Camino Recreation and Park District
Assessment #2
Capital Budget - FY 2024/2025**

Unit 5100 - Capital Equipment

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

	BUDGET FY 23-24	ACTUAL FY 23-24	BUDGET FY 24-25
REVENUE			
Bohemian Park Reimbursement	\$30,877	\$0	\$0
Bohemian Playground Ins. Proceeds	220,000	219,198	-
Total Revenue	\$250,877	\$219,198	\$0
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
4303 Capital Equipment			
Park Playground Upgrade	\$220,000	\$0	\$75,000
Maintenance Vehicle	-	-	45,000
TOTAL SERVICES & SUPPLIES	\$220,000	\$0	\$120,000
IMPACT TO ASSESSMENT FUND	\$30,877	\$219,198	(\$120,000)

Note:

ie insurance proceeds from the burnt vehicle claim. Funds were year 21/22 but not spent.

**Fulton-EI Camino Recreation and Park District
Assessment #2
Capital Budget - FY 2024/2025**

Unit 5200 - Capital Improvements

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

	<u>BUDGET FY 23-24</u>	<u>ACTUAL FY 23-24</u>	<u>BUDGET FY 24-25</u>
REVENUE			
Santa Anita Picnic Shelter Grant	\$60,447		\$60,447
Howe Park - Volleyball Grant	100,000		100,000
Bohemian Park Design - Prop 68	200,000		250,000
District Wide - Outdoor Equity Grant	100,000	-	100,000
SMUD Shelter Shine Grant	-	35,000	-
Howe Bridge Repair Grant-Per Capita	197,000	197,032	-
Total Revenue	\$657,447	\$232,032	\$510,447
SALARIES & BENEFITS			
1110 Full-Time Salaries	\$0	\$0	\$0
1110 Part- Time Salaries	-	-	-
1220 Social Security/Medicare	-	-	-
1230 Group Insurance/LT	-	-	-
1210 PARS Retirement	-	-	-
1210 PERS Retirement	-	-	-
1240 Worker's Comp	-	-	-
1250 Unemployment	-	-	-
TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
4202 Improvements (Other than Bldgs)			
Santa Anita Picnic Shelter	\$60,447	\$5,786	\$60,447
SMUD Shelter Howe Park*	-	-	70,000
Howe Park - Volleyball Grant	100,000	-	130,000
Bohemian Park Design - Prop 68	200,000	-	250,000
District Wide - Outdoor Equity Grant	100,000	-	100,000
Howe Park Bridges	178,000	231,465	-
TOTAL SERVICES & SUPPLIES	\$638,447	\$237,251	\$610,447
IMPACT TO ASSESSMENT FUND	\$19,000	(\$5,219)	(\$100,000)

* The SMUD Shine Grant was accrued in 23-24 for \$35k.
Commiment for the Shine Grant is to match the \$35k.

7000
Revenues and Assets

**Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2024/2025**

Unit 7300 - Capital Replacement Reserve Fund

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

<u>FISCAL YEAR</u>	<u>INCREASE (DECREASE)</u>	<u>Audit Adjust.</u>	<u>BALANCE</u>
2007-2008	(\$39,151)		\$40,244
2008-2009	(\$22,086)		\$18,158
2009-2010	\$39,585		\$57,743
2010-2011	(\$30,011)		\$27,732
2011-2012	(\$3,831)		\$23,901
2012-2013	\$66,857		\$90,758
2013/2014	\$56,944		\$147,702
2014/2015	\$18,310		\$166,012
2015/2016	(\$40,441)		\$125,571
2016/2017	\$25,977		\$151,548
2017/2018	(\$27,325)		\$124,223
2018/2019	\$105,016		\$229,239
2019/2020	(\$221,238)		\$8,000
2020/2021	\$46,681		\$54,681
2021/2022	\$141,832		\$196,513
2022/2023	\$19,134		\$215,646
2023/2024	\$70,746		\$286,392
2024/2025	(\$208,262)		\$78,130

Source of Funding:

FY 23/24 Capital Replacement Reserve Fund Balance	\$78,130
Total	\$78,130

Appendix

Fulton-EICamino Recreation and Park District
 Assessment #2
 FY 2024/2025
 Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	-						
	Additives	-						
SALARY TOTAL		-	-	-	-	-	-	-
2005	Advertising/Legal Notice	431	431					
2024	Subscriptions	-						
2029	Business Meeting Exp.	-						
2031	Business Travel	-						
2035	Education/Training	-						
2038	Employee Recognition	-						
2051	Insurance	-						
2061	Memberships	-						
2076	Office Supplies	-						
2081	Postage	-						
2085	Printing-Commercial	-						
2103	Agric./Hort. Services	-						
2104	Agric./Hort. Supplies	-						
2111	Building Main. Services	-						
2112	Building Main. Supplies	-						
2122	Chemical Supplies	-						
2131	Electrical Maintenance Service	-						
2132	Electrical Maintenance Supplie	-						
2141	Land Imp. Maintenance	146,625			146,625			
2142	Land Imp. Main. Serv.	-						
2151	Mechanical Sys. Services	-						
2152	Mechanical Sys. Supplies	-						
2162	Painting Supplies	-						
2167	Plumbing Maintenance Service	-						
2168	Plumbing Maintenance Supplie	-						
2171	Rent/Real Estate	-						
2185	Permit Fees	-						
2191	Electricity	-						
2192	Gas	-						
2193	Refuse Disposal	-						
2195	Sewage Disposal	-						
2197	Telephone	-						
2198	Water	-						
2205	Automotive Main. Serv.	-						
2206	Automotive Supplies	-						
2226	Expendable Tools	-						
2236	Fuel/Lubricants	-						
2261	Office Equip. Main. Serv.	-						
2275	Rents/Leases Equipment	-						
2291	Other Equip. Main. Serv.	-						
2292	Other Equip. Main. Supplies	-						
2314	Personal Equipment	-						
2322	Custodial Supplies	-						
2505	Acct./Financial Serv.	-						
2507	Property Tax Collection	-						
2531	Legal Services	-						
2551	Planning Services	-						
2591	Other Professional Serv.	7,610	7,610					
2811	Data Processing Services	-						
2813	BOE Sales Tax Audit	-						
2819	Election Services	-						
2852	Recreation Supplies	-						
2899	Other Oper. Exp. Sup.	-						
2899	Other Oper. Exp. Serv.	-						
SERVICE & SUPPLIES TOTAL		154,666	8,041	-	146,625	-	-	-
3210	Interest Expense	27,260		27,260				
3220	Bond/Loan Redemption	73,744		73,744				
LOAN REDEMPTION TOTAL		101,003	-	101,003	-	-	-	-
4202	Impv. Other Than Build.	610,447					610,447	
4202	Buildings	-						
4303	Vehicles	45,000				45,000		
4303	Other Equipment	75,000				75,000		
CAPITAL OUTLAY TOTAL		730,447	-	-	-	120,000	610,447	-
GRAND TOTAL		986,116	8,041	101,003	146,625	120,000	610,447	-

Fulton-EICamino Recreation and Park District
 Assessment #2
 Prior Year Actual 2023/2024
 Appendix B - Expenditures
 Actual

CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Maint Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	55,562	0	0	55,562			
	Additives	11,327	0	0	11,327			
SALARY TOTAL		66,889	0	0	66,889	0	0	
2005	Advertising/Legal Notice	431	431					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	0						
2038	Employee Recognition	0						
2051	Insurance	0						
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	385			385			
2104	Agric./Hort. Supplies	906			906			
2111	Building Main. Services	0						
2112	Building Main. Supplies	0						
2122	Chemical Supplies	0						
2131	Electrical Maintenance Services	11			11			
2132	Electrical Maintenance Supplies	43			43			
2141	Land Imp. Maintenance	142,720			142,720			
2142	Land Imp. Main. Serv.	12,461			12,461			
2151	Mechanical Sys. Services	0			0			
2152	Mechanical Sys. Supplies	425			425			
2162	Painting Supplies	2,487			2,487			
2167	Plumbing Maintenance Services	0			0			
2168	Plumbing Maintenance Supplies	0			0			
2171	Rent/Real Estate	0						
2185	Permit Fees	0						
2191	Electricity	0						
2192	Gas	0						
2193	Refuse Disposal	0						
2195	Sewage Disposal	0						
2197	Telephone	0						
2198	Water	0						
2205	Automotive Main. Serv.	0						
2206	Automotive Supplies	0						
2226	Expendable Tools	5,926			5,926			
2236	Fuel/Lubricants	0			0			
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	3,592			3,592			
2291	Other Equip. Main. Serv.	16,257			16,257			
2292	Other Equip. Main. Supplies	9			9			
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	12,500	12,500					
2591	Other Professional Serv.	36,534	7,610		28,924			
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	0						
2899	Other Oper. Exp. Sup.	0			0			
2899	Other Oper. Exp. Serv.	0						
SERVICE & SUPPLIES TOTAL		234,687	20,541	0	214,147	0	0	0
3210	Interest Expense	30,356		30,356				
3220	Bond/Loan Redemption	74,011		74,011				
LOAN REDEMPTION TOTAL		104,368	0	104,368	0	0	0	0
4202	Impv. Other Than Build.	231,465					231,465	
4202	Improvements Buildings	5,786					5,786	
4303	Vehicles	0				0		
4303	Other Equipment	0					0	
CAPITAL OUTLAY TOTAL		237,251	0	0	0	0	237,251	0
GRAND TOTAL		643,195	20,541	104,368	281,036	0	237,251	0

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