

2022/2023

**Final
Budget**

BOARD OF DIRECTORS

Kathleen Stricklin
Teresa Higgins
Jessica Dias
Laura Lavallee
Michael Seaman

GENERAL MANAGER

Emily Ballus

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

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

2022/2023 Final Budget

Board of Directors

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

Budget prepared by:

Emily Ballus	General Manager
Linda Montijo	Superintendent of Administration
Becky McDaniel	Superintendent of Recreation
Dan Williams	Superintendent of Parks
James Brown	Chief of Park Police

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

Summary

Fulton-EI Camino Recreation and Park District All Funds

Statement of Income, Expenditures and Reserve Balance - Year End June 30 Fiscal Year 2022/2023

	Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Final FY 21/22	Final FY 22/23
<u>Total Beginning Reserve Balance</u>	\$761,112	\$1,057,068	\$496,910	\$370,929	\$1,124,783
<u>INCOME</u>					
<u>Taxation</u>					
<i>PM & RI District #1</i>	\$385,224	\$392,331	\$414,527	\$422,972	\$430,586
<i>PM & RI District #2</i>	\$222,059	\$225,260	\$233,501	\$238,062	\$242,347
Taxes - General Fund	\$1,306,492	\$1,373,629	\$1,441,604	\$1,522,282	\$1,581,084
Total Taxes	<u>\$1,913,775</u>	<u>\$1,991,220</u>	<u>\$2,089,632</u>	<u>\$2,183,317</u>	<u>\$2,254,017</u>
<u>Revenue</u>					
All Non-Tax Revenues	\$2,497,251	\$1,003,837	\$785,841	\$1,570,289	\$1,300,267
<i>Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Vehicle Code Fines, Picnic Rentals and Misc Reimbursements</i>					
Total Income	\$4,411,026	\$2,995,057	\$2,875,473	\$3,753,606	\$3,554,284
Total Funding Available	\$5,172,138	\$4,052,125	\$3,372,383	\$4,124,535	\$4,679,068
<u>EXPENDITURES</u>					
Salaries and Employee Benefits	\$2,034,078	\$2,161,659	\$1,689,568	\$1,716,175	\$2,107,571
Services and Supplies	\$814,114	\$820,956	\$797,758	\$1,013,743	\$1,067,156
Loan Redemption	\$0	\$0	\$0	\$140,412	\$133,530
Capital Outlay	\$683,972	\$531,467	\$445,705	\$157,731	\$397,657
Land Purchase	\$0	\$0	\$0	\$0	\$0
Loan Redemption/Energy	\$0	\$44,861	\$45,355	\$0	\$0
Total Expenditures	\$3,532,164	\$3,558,943	\$2,978,386	\$3,028,061	\$3,705,914
<u>Total Ending Reserve Balance</u>	\$1,057,070	\$496,910	\$370,929	\$1,124,783	\$973,154
Net Change to Reserve Balance	\$295,959	(\$560,158)	(\$125,982)	\$753,853	(\$151,629)
ERAF IMPACT	\$579,068	\$610,080	\$630,390	\$660,605	

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 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 2020-2021 fiscal year was \$12,676,121.

Key Assumptions:

- * Seasonal part-time staff will receive an increase in January 2023 proportional to the minimum wage increasing from 15.00/hr to 15.50/hr - per
- * 4.0% increase in property tax collection and a 3.5% increase in the assessments.
- * Medical insurance premiums increasing 10%
- * 4% COLA for non-seasonal staff and a 1% increase for our Maintenance staff to cover State Disability Insurance deductions.

Fulton-El Camino Recreation and Park District
All Funds
Budget--FY 2022/2023
Estimated Funding Revenue Summary
Final

<u>FUNDING SOURCE</u>	<u>Account</u>	Budget 2021/2022	Final 2021/2022	Final Budget 2022/2023
Total Ending Reserve Balance, 6-30		\$393,999	\$370,929	\$1,124,783
PM & RI District Assessment #1		\$424,582	\$422,972	\$430,586
PM & RI District Assessment #2		\$236,060	\$238,062	\$242,347
Taxes - Delinquent	9104, 9105	\$12,925	\$11,145	\$11,590
Taxes--Secured Roll	9101	\$1,297,897	\$1,318,784	\$1,396,536
Taxes--Unsecured Roll	9102	\$47,575	\$45,606	\$47,431
Taxes--Supplemental	9103	\$33,970	\$48,374	\$50,309
Taxes--Unitary	9106	\$22,927	\$22,963	\$23,881
Homeowners Property Subvention - HOPTER	9522	\$11,600	\$11,157	\$11,603
Miscellaneous Taxes	9110, 9120	\$96	\$124	\$129
	9130, 9140	\$1,404	\$1,544	\$1,606
RDA Dissolution Funds		\$0	\$14,025	\$0
Redevelopment Pass-Through		\$38,000	\$48,561	\$38,000
Total Tax Related Revenue		\$2,127,036	\$2,183,316	\$2,254,017
<u>Other Revenue</u>				
Building Rentals	9429	\$92,000	\$76,783	\$117,000
In-Lieu Fees (Account 0088)	9529	\$0	\$0	\$0
Inter Governmental Aid	9569	\$178,000	\$108,000	\$238,447
Recreation Fees	9646	\$325,035	\$320,082	\$400,244
Landscaping Fees	9653	\$0	\$8,275	\$0
Water Resale*	9708	\$16,000	\$11,082	\$27,175
Vehicle Code Fines	9310	\$35,000	\$49,065	\$35,000
Law Enforcement Services	9697	\$416,290	\$415,400	\$408,633
Interest and Other Misc.	9790	\$26,500	\$30,493	\$0
2332, 2334, 2336 Edison	9429	\$59,796	\$49,115	\$48,768
Interfund Trans	9696	\$0	\$0	\$0
Misc. Fees	9649	\$25,000	\$77,964	\$25,000
Covid-19 Relief Funds	9595	\$0	\$537,418	\$0
Pool Rental	9646	\$12,500	\$0	\$0
Insurance Proceeds	9569	\$36,000	\$0	\$0
Interest Income	9410	\$0	\$0	\$0
Lease Property Use	9690	\$0	\$0	\$0
Cash Overages	9710	\$0	\$0	\$0
*1/2 share of the Cottage water is rebilled to San Juan Unified School District				
Total Other Revenue		\$1,222,121	\$1,683,527	\$1,300,267
<u>TOTAL Revenue</u>		\$3,743,157	\$4,237,773	\$4,679,068

Fulton-El Camino Recreation and Park District

All Funds

Fiscal Year - 2022/2023

Expenditure Summary

Final

EXPENDITURES*

		Budget	Final	Final
		2021/2022	2021/2022	Budget
				2022/2023
**				
1100	Board of Directors	\$19,800	\$23,133	\$10,603
2100	Management/Administration	\$92,809	\$141,791	\$150,568
2300	Business and Financial	\$916,755	\$535,974	\$611,922
2400	Facility Rentals	\$68,513	\$69,542	\$98,340
3100	Recreation Program Supervision	\$222,234	\$357,737	\$0
3200	Playgrounds	\$105,194	\$74,750	\$229,274
3300	Youth Sports	\$18,400	\$3,244	\$53,387
3400	Adult Sports	\$51,845	\$22,243	\$95,769
3500	Aquatics	\$75,650	\$88,689	\$172,166
3600	Leisure Classes and Events	\$11,134	\$3,118	\$40,449
3700	Special Events/Special Revenue	\$19,354	\$5,313	\$33,056
3800	Senior Citizens/Community Services	\$1,000	\$38	\$20,478
3900	Recreation General	\$6,450	\$17,809	\$38,782
4200	Grounds Equipment and Maintenance	\$653,336	\$632,110	\$831,050
4300	Building Maintenance and Security	\$25,609	\$22,551	\$97,139
4400	Park Police	\$484,754	\$569,239	\$561,880
4500	Pool Maintenance and Operation	\$56,953	\$129,021	\$86,299
4600	Edison Properties	\$30,116	\$33,616	\$41,665
			\$108,000	
3220	Load Redemption	\$0	\$140,412	\$133,530
5100	Capital Equipment	\$60,480	\$8,275	\$0
5100	Vehicles	\$13,259	\$0	\$0
5102	Operating Transfer Out	\$0	\$0	\$0
5103	Land Purchase/Energy Improvements	\$160,130	\$0	\$0
5200	Capital Expenditures	\$224,298	\$95,873	\$387,657
	TOTAL EXPENDITURES	\$3,318,074	\$3,082,478	\$3,694,014
7300	Reserve Balance	\$425,082	\$1,124,783	\$973,154
	TOTAL	\$3,743,157	\$4,207,261	\$4,667,168

*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 - FY2021-2022
Expenditures

		Final				
CODE	DESCRIPTION	GL Totals 2017/2018	GL Totals 2018/2019	GL Totals 2019/2020	GL Totals 2021/2022	GL Totals 2022/2023
1000	Salaries & Additives FT	\$1,127,845	\$1,185,381	\$1,188,697	\$1,191,053	\$1,462,888
	Part time	\$822,946	\$876,767	\$973,031	\$525,122	\$644,683
SALARY TOTAL		\$1,950,791	\$2,062,149	\$2,161,728	\$1,716,175	\$2,107,571
2005	Advertising/Legal Notice	\$710	\$694	\$689	\$799	\$865
2029	Business Meeting Exp.	\$2,948	\$1,233	\$2,995	\$4,614	\$3,550
2031	Business Travel	\$3,280	\$1,608	\$1,943	\$2,596	\$3,000
2035	Education/Training	\$9,021	\$7,565	\$9,707	\$11,671	\$19,700
2038	Employee Recognition	\$1,578	\$292	\$333	\$2,274	\$5,000
2051	Insurance	\$43,487	\$52,552	\$71,721	\$106,103	\$119,100
2061	Memberships	\$11,416	\$12,191	\$11,617	\$13,797	\$14,035
2076	Office Supplies	\$11,626	\$13,850	\$10,027	\$5,695	\$11,000
2081	Postage	\$2,902	\$3,834	\$4,207	\$1,537	\$4,800
2085	Printing-Commercial	\$6,139	\$13,695	\$9,129	\$10,789	\$13,938
2103	Agric./Hort. Services	\$925	\$1,240	\$250	\$2,033	\$500
2104	Agric./Hort. Supplies	\$0	\$1,052	\$1,680	\$0	\$1,000
2111	Building Main. Services	\$150	\$168	\$363	\$1,057	\$2,000
2112	Building Main. Supplies	\$1,975	\$1,847	\$3,427	\$225	\$1,300
2122	Chemical Supplies	\$18,320	\$13,939	\$13,036	\$17,882	\$19,000
2131	Electrical Maintenance Services	\$543	\$52	\$272	\$0	\$700
2132	Electrical Maintenance Supplies	\$1,513	\$219	\$193	\$314	\$250
2141	Land Imp. Maintenance Service	\$0	\$9,073	\$300	\$1,479	\$1,800
2142	Land Imp. Maintenance Supplies	\$9,160	\$11,049	\$7,804	\$3,986	\$7,750
2151	Mechanical Sys. Services	\$325	\$1,263	\$725	\$0	\$1,800
2152	Mechanical Sys. Supplies	\$4,129	\$3,842	\$1,886	\$3,718	\$2,100
2162	Painting Supplies	\$3,912	\$1,506	\$1,325	\$1,163	\$1,700
2167	Plumbing Maintenance Services	\$1,898	\$1,196	\$2,161	\$16,015	\$21,000
2168	Plumbing Maintenance Supplies	\$5,995	\$6,517	\$5,814	\$6,728	\$10,040
2171	Rent/Real Estate	\$29,747	\$28,299	\$29,148	\$30,846	\$32,000
2185	Permit Fees	\$5,926	\$5,758	\$5,108	\$10,835	\$8,300
2191	Electricity	\$59,777	\$51,210	\$56,204	\$64,832	\$52,500
2192	Gas	\$9,591	\$9,234	\$1,865	\$32,661	\$18,500
2193	Refuse Disposal	\$19,046	\$18,108	\$18,558	\$18,296	\$24,000
2195	Sewage Disposal	\$11,604	\$12,411	\$10,685	\$13,243	\$15,100
2197	Telephone	\$16,217	\$14,498	\$14,021	\$17,088	\$15,810
2198	Water	\$128,740	\$128,170	\$136,345	\$118,256	\$159,200
2205	Automotive Main. Serv.	\$14,978	\$29,842	\$20,357	\$11,701	\$18,000
2206	Automotive Supplies	\$8,982	\$4,929	\$6,165	\$19,562	\$18,150
2226	Expendable Tools	\$2,131	\$2,402	\$3,763	\$7,120	\$7,250
2236	Fuel/Lubricants	\$35,191	\$42,428	\$50,713	\$56,425	\$64,000
2261	Office Equip. Main. Serv.	\$1,070	\$645	\$140	\$440	\$500
2275	Rents/Leases Equipment	\$9,853	\$4,693	\$7,051	\$9,446	\$8,869
2291	Other Equip. Main. Serv.	\$1,916	\$10,974	\$9,983	\$31,626	\$17,000
2292	Other Equip. Main. Supplies	\$3,311	\$3,623	\$3,254	\$2,517	\$1,800
2314	Personal Equipment	\$11,907	\$16,895	\$17,837	\$5,049	\$12,650
2322	Custodial Supplies	\$8,840	\$10,619	\$13,117	\$11,066	\$14,000
2332	Food/Catering/Concessions	\$592	\$677	\$766	\$0	\$0
2505	Acct./Financial Serv.	\$8,529	\$12,416	\$8,900	\$9,400	\$9,400
2507	Property Tax Collection	\$15,549	\$15,686	\$17,330	\$18,287	\$17,600
2531	Legal Services	\$18,428	\$4,859	\$5,109	\$14,249	\$14,000
2551	Planning Services	\$0	\$19,783	\$17,000	\$0	\$0
2591	Other Professional Serv.	\$97,785	\$110,283	\$110,220	\$219,283	\$176,666
2811	Data Processing Services	\$12,576	\$11,979	\$7,295	\$11,484	\$9,620
2813	BOE Sales Tax Audit	\$465	\$252	(\$227)	\$100	\$250
2817	Election Services	\$0	\$2,008	\$0	\$0	\$0
2852	Recreation Supplies	\$90,574	\$63,221	\$60,087	\$37,371	\$66,788
2898	Other Oper. Exp. Sup.	\$10,009	\$10,203	\$22,422	\$24,163	\$14,150
2899	Other Oper. Exp. Serv.	\$0	\$6,091	\$1,419	\$1,699	\$2,525
2915	Compass Costs	\$0	\$1,300	\$1,839	\$1,976	\$2,200
2987	Land Line Charges	\$0	\$141	\$248	\$247	\$400
SERVICE & SUPPLIES TOTAL		\$775,286	\$814,113	\$818,324	\$1,013,743	\$1,067,156
3210	Interest Expense	\$0	\$0	\$0	\$41,462	\$34,487
3220	Bond/Loan Redemption	\$0	\$0	\$0	\$98,950	\$99,043
LOAN REDEMPTION TOTAL		\$0	\$0	\$0	\$140,412	\$133,530
4101	Land Purchase/Energy Improv.	\$0	\$0	\$0	\$0	\$0
4202	Impv. Other Than Build.	\$93,824	\$107,453	\$244,737	\$69,815	\$327,210
4202	Improvements - Bldg	\$0	\$526,630	\$247,981	\$26,058	\$60,447
4303	Vehicles	\$0	\$32,188	\$22,813	\$17,240	\$10,000
4303	Equipment	\$53,570	\$17,701	\$15,936	\$44,618	\$0
CAPITAL OUTLAY TOTAL		\$147,394	\$683,972	\$531,467	\$157,731	\$397,657
GRAND TOTAL		\$2,873,471	\$3,560,233	\$3,511,519	\$3,028,061	\$3,705,914

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

Summary

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

Fiscal Year 2022/2023

Statement of Income, Expenditures and Reserve Balance - Year End June 30

	Final				
	Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Final FY 21/22	Final FY 22/23
<u>Total Beginning Reserve Balance</u>	\$501,124	\$730,662	\$430,459	\$274,080	\$876,843
<u>INCOME**</u>					
<u>Taxation</u>					
Taxes--General Fund	\$1,306,492	\$1,373,629	\$1,441,604	\$1,522,282	\$1,581,084
Revenue	\$2,142,182	\$945,233	\$728,675	\$1,480,099	\$1,163,877
Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Building/Picnic Rentals and Grant Reimbursements					
Total Income	\$3,448,674	\$2,318,861	\$2,170,279	\$3,002,381	\$2,744,961
Total Funding Available	\$3,949,798	\$3,049,523	\$2,600,738	\$3,276,461	\$3,621,804
<u>EXPENDITURES</u>					
Salaries and Employee Benefits***	\$1,841,428	\$2,084,906	\$1,689,568	\$1,548,751	\$1,906,300
Services and Supplies	\$399,612	\$496,469	\$476,728	\$583,130	\$609,850
Loan Redemption	\$0	\$0	\$0	\$13,260	\$13,259
Capital Outlay	\$430,486	\$56,441	\$160,362	\$87,055	\$327,210
Land Purchase	\$528,858	\$0	\$0	\$0	\$0
Total Expenditures	\$3,200,384	\$2,637,816	\$2,326,659	\$2,232,196	\$2,856,620
Reserve Withdrawal					
<u>Total Ending Reserve Balance</u>	\$730,663	\$430,459	\$274,080	\$876,843	\$765,184
Net Change to Reserve Balance	\$229,539	(\$300,203)	(\$156,379)	\$602,762	(\$111,659)

**Includes Funds for 100% CRDEB Distributions

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

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

**Fiscal Year - 2022/2023
Estimated Revenue Summary**

Final

<u>REVENUE</u>	<u>Account</u>	Budget		Final Budget
		2021/2022	Final 2021/2022	2022/2023
Total Reserve Fund Balance, 6-30		\$274,080	\$274,080	\$876,843
Taxes - Delinquent	9104, 9105	\$12,925	\$11,145	\$11,590
Taxes--Secured Roll	9101	\$1,297,897	\$1,318,784	\$1,396,536
Taxes--Unsecured Roll	9102	\$47,575	\$45,606	\$47,431
Taxes--Supplemental	9103	\$33,970	\$48,374	\$50,309
Taxes--Unitary	9106	\$22,927	\$22,963	\$23,881
Homeowners Property Subvention - HOPTER	9522	\$11,600	\$11,157	\$11,603
Miscellaneous Taxes	9110, 9120	\$96	\$124	\$129
	9130, 9140	\$1,404	\$1,544	\$1,606
RDA Dissolution Funds	9196	\$0	\$14,025	\$0
Redevelopment Pass Through	9533	\$38,000	\$48,561	\$38,000
Taxes - Other	9199	\$0	\$0	\$0
Total Tax Related Revenue		\$1,466,394	\$1,522,282	\$1,581,084
<u>Other Revenue</u>				
Building Rentals	9429	\$92,000	\$76,783	\$117,000
In-Lieu Fees (Account 0088)	9529	\$0	\$0	\$0
Inter Governmental Aid (Grants)	9569	\$178,000	\$0	\$178,000
Recreation Fees	9646	\$325,035	\$320,082	\$400,244
Interest Income	9410	\$0	\$3,536	\$0
Water Resale*	9708	\$0	\$0	\$0
Vehicle Code Fines	9310	\$35,000	\$49,065	\$35,000
Law Enforcement Services	9697	\$416,290	\$415,400	\$408,633
Mandated Cost Recovery	9790	\$0	(\$150)	\$0
Interest and Other Misc.	9790	\$26,500	\$0	\$0
Misc. Other	9790	\$25,000	\$77,964	\$25,000
Land Purchase	9872	\$0	\$0	\$0
Energy Improvements	9872	\$0	\$0	\$0
Covid Fiscal Relief	9595	\$0	\$537,418	\$0
Lease Property Use	9690	\$0	\$0	\$0
Cash Overages	9710	\$0	\$0	\$0
*1/2 share of the Cottage water is rebilled to San Juan Unified School District - Moved to 396A				
Total Other Revenue		\$1,097,825	\$1,480,099	\$1,163,877
		\$2,838,299	\$3,276,461	\$3,621,804

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

**Fiscal Year - 2022/2023
Expenditure Summary**

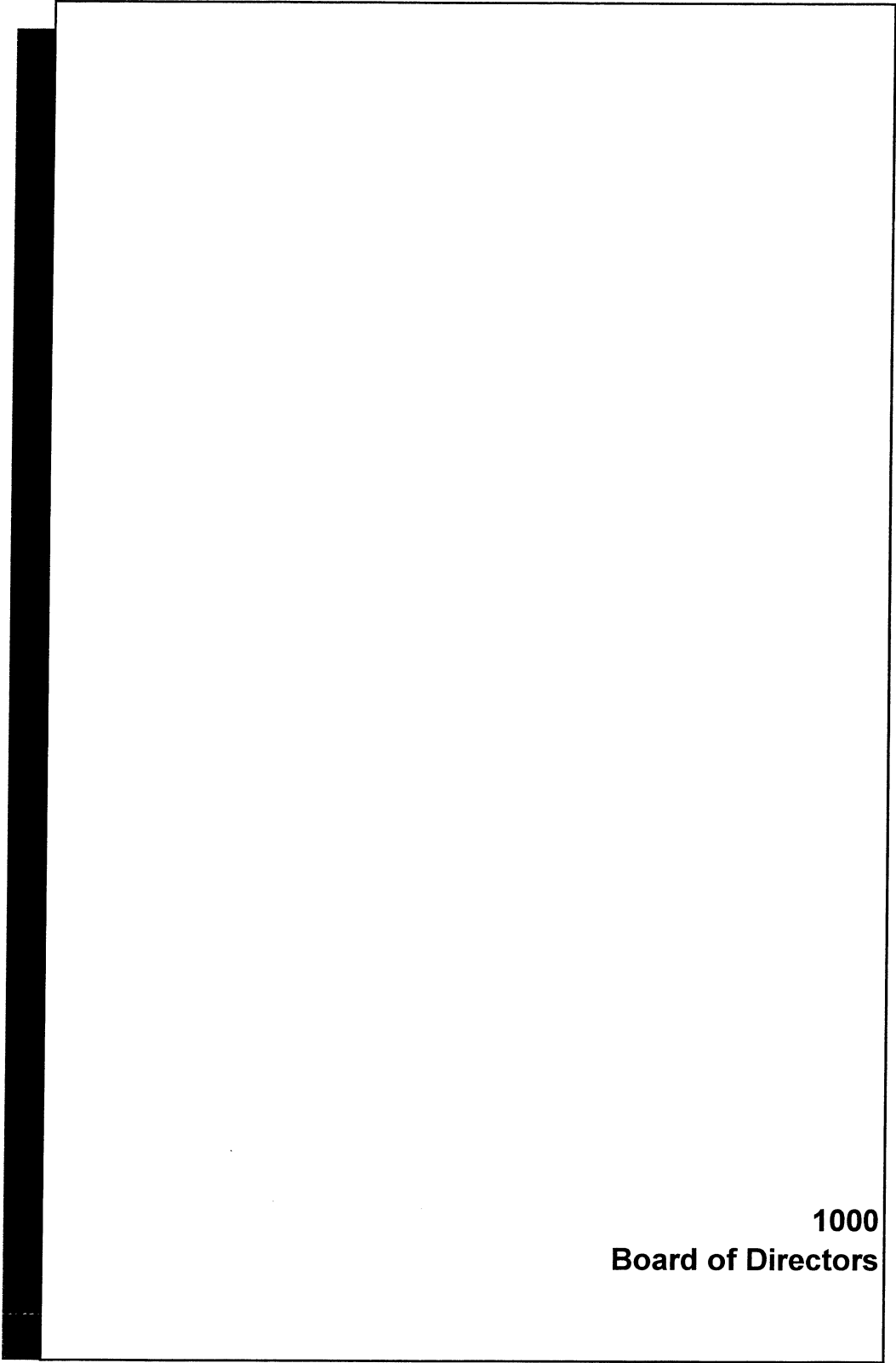
Final

EXPENDITURES*

		Budget	Final	Final
		2021/2022	2021/2022	Budget
				2022/2023
1100	Board of Directors	\$19,800	\$23,133	\$10,603
2100	Management/Administration	\$92,809	\$141,791	\$150,568
2300	Business and Financial	\$879,955	\$501,567	\$596,431
2400	Facility Rentals	\$68,513	\$69,542	\$98,340
3100	Recreation Program Supervision	\$222,234	\$357,737	\$0
3200	Playgrounds	\$105,194	\$74,750	\$229,274
3300	Youth Sports	\$18,400	\$3,244	\$53,387
3400	Adult Sports	\$51,845	\$22,243	\$95,769
3500	Aquatics	\$75,650	\$88,689	\$172,166
3600	Leisure Classes and Events	\$11,134	\$3,118	\$40,449
3700	Special Events/Special Revenue	\$19,354	\$5,313	\$33,056
3800	Senior Citizens/Community Services	\$1,000	\$38	\$20,478
3900	Recreation General	\$6,450	\$17,809	\$38,782
4200	Grounds Equipment and Maintenance	\$290,214	\$231,117	\$315,928
4300	Building Maintenance and Security	\$25,609	\$22,551	\$97,139
4400	Park Police	\$484,754	\$569,239	\$561,880
3220	Loan Redemption	\$0	\$13,260	\$13,259
5100	Capital Equipment	\$2,500	\$17,240	\$0
5100	Vehicles	\$13,259	\$0	\$0
5102	Operating Transfer Out	\$0	\$0	\$0
5103	Land Purchase/Energy Improvements	\$0	\$0	\$0
5200	Capital Expenditures	\$178,000	\$69,815	\$327,210
5200	Loan Redemption	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$2,566,674	\$2,232,196	\$2,854,720
7300	Reserve Balance	\$271,625	\$876,843	\$765,184
	TOTAL	\$2,838,299	\$3,109,038	\$3,619,904

*See Appendix B for detailed expenditures and sources.

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



1000
Board of Directors

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 1100 - BOARD OF DIRECTORS

Final

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

	<u>BUDGETED</u>	<u>FINAL</u>	<u>FINAL</u>
	<u>FY 21-22</u>	<u>FY 21-22</u>	<u>BUDGET</u>
	0	0	0
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 Board	6,300	6,170	7,000
1220 Social Security/Medicare	482	420	536
1230 Group Insurance/LT	0	0	0
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	0
1240 Worker's Comp	26	25	20
1250 Unemployment	126	123	48
TOTAL SALARIES & BENEFITS	6,934	6,739	7,603
SERVICES & SUPPLIES			
2029 Conference and/or Official Meeting Expense*	2,500	4,245	3,000
2061 Membership, CARPD, CSDA, CPRS, LAFCO**	11,000	12,149	0
2817 Election Services (General)	0	0	0
TOTAL SERVICES & SUPPLIES	13,500	16,394	3,000
IMPACT TO GENERAL FUND	(20,434)	(23,133)	(10,603)
Expense Details			
* (2029) Detail			
Expense at \$600 per year per Director	2,500		

**2000
Administration**

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 2100 - GENERAL MANAGER

Final

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

	<u>BUDGETED</u>	<u>FINAL</u>	<u>FINAL</u>
	<u>FY 21-22</u>	<u>FY 21-22</u>	<u>BUDGET</u>
	0	0	FY 22-23
			0
REVENUE			
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	0	0	0
SALARIES & BENEFITS			
1110 Full-Time Salaries	88,109	91,813	97,620
1110 Part- Time Salaries	0	8,755	0
1143 Allowances	3,600	3,600	3,600
1220 Social Security/Medicare	6,741	7,024	7,468
1230 Group Insurance/LT	13,263	13,250	12,329
1210 PARS Retirement	0	58	0
1210 PERS Retirement	6,348	6,348	7,020
1240 Worker's Comp	361	360	288
1250 Unemployment	1,762	238	238
TOTAL SALARIES & BENEFITS	120,184	131,446	128,563
SERVICES & SUPPLIES			
2029 Official Meeting Expense*	250	277	350
2031 Business Travel**	500	2,232	1,000
2035 Education/Training***	2,000	4,435	3,000
2038 Employee Recognition/Meetings	550	2,274	5,000
2061 Memberships****	1,400	1,127	12,655
2551 Planning Services	0	0	0
TOTAL SERVICES & SUPPLIES	4,700	10,345	22,005
IMPACT TO GENERAL FUND	(124,884)	(141,791)	(150,568)
Expense Details			
* (2029) Detail			
Community Meetings	100		
Parking, Miscellaneous Meetings	250		
	<u>350</u>		
** (2031) Detail			
Business Travel Out of Area	1,000		
*** (2035) Detail			
CARPD Annual Meeting	500		
CSDA Legislation Days	500		
CSDA Conference	750		
CSDA GM Training	1,250		
	<u>3,000</u>		
**** (2061) Detail			
Rotary Club of Arden Arcade	1,250		
CPRS	150		
CARPD Membership - District	2,500		
CSDA Membership - District	7,700		
CPRS Membership - District	555		
Greater Arden Chamber of Commerce - District	125		
LAFCO	375		
	<u>12,655</u>		

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 2300 - BUSINESS AND FINANCIAL

Final

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

		<u>BUDGETED</u>	<u>FINAL</u>	<u>FINAL</u>
		FY 21-22	FY 21-22	BUDGET
		0	0	FY 22-23
		0	0	0
REVENUE		<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUE	0	0	0
SALARIES & BENEFITS				
1110 Full-Time Salaries	Supt of Admin/ Acct Clerk	72,421	73,604	128,736
1110 Part- Time Salaries		21,102	27,881	0
1220 Social Security/Medicare		5,846	5,707	9,848
1230 Group Insurance/LT		33,670	33,619	49,456
1210 PARS Retirement		791	890	0
1210 PERS Retirement		6,204	6,204	10,553
1240 Worker's Comp		383	416	372
1250 Unemployment		1,870	476	476
1210 Calpers Unfunded Liability		162,000	166,554	190,801
	TOTAL SALARIES & BENEFITS	304,288	315,349	390,242
SERVICES & SUPPLIES				
2031	Business Travel	500	182	500
2035	Education and Training	500	0	500
2051	Insurance/Liability - Liability	90,600	96,554	108,600
2076	Office Supplies	11,000	5,695	11,000
2081	Postage-Postage Meter	1,500	861	1,600
2085	Printing Services (Commercial)	650	539	650
2197	Telephone	11,000	12,645	12,000
2261	Office Equipment Maintenance	500	440	500
2275	Rents/Leases of Equipment - Copier Lease/Printer Program	8,669	9,446	8,669
2332	Office Concessions	0	0	0
2505	Auditor	18,000	9,400	9,400
2507	Property Tax Collection Fees	16,000	17,798	16,500
2531	Legal Services	5,000	2,707	5,000
2591	Other Professional Services - (Govinvest/GASB 75/ IT)^	13,500	13,229	15,600
2811	Data Processing*	9,800	11,484	9,620
2813	BOE Sales Tax Audit	250	100	250
2898	Other Operating Expenses - Supplies (Copy Overage)	3,600	3,160	3,600
2915	Compass Cost (Payroll)	2,000	1,976	2,200
	TOTAL SERVICES & SUPPLIES	193,069	186,216	206,189
	IMPACT TO GENERAL FUND	(497,357)	(501,565)	(596,431)
	Expense Detail			
2811*	Sportsman	3,000		
	Hostmonster	500		
	Streamline	3,120		
	Archive.net	3,000		
		<u>9,620</u>		
2591^	Alait	10,800		
	Govinvest	3,300		
	Misc. - Drug Tests, physical:	500		
	GASB75	1,000		
		<u>15,600</u>		
	Compass	2,000	2000	

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 2400 - FACILITY & PICNIC RENTALS

Final

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

	<u>BUDGETED</u> <u>FY 21-22</u>	<u>FINAL</u> <u>FY 21-22</u>	<u>BUDGETED</u> <u>FY 22-23</u>
REVENUE	92,000	97,490	117,000
TOTAL REVENUE	92,000	97,490	117,000
SALARIES & BENEFITS			
1234 Covid Payments	\$0	1,718	1,000
1110 Full-Time Salaries	28,623	25,708	40,980
1110 Part- Time Salaries	39,090	14,879	27,664
1143 Cell Phone Reimbursement	0	0	180
1220 Social Security/Medicare	4,776	1,942	3,551
1230 Group Insurance/LT	13,287	13,280	14,013
1210 PARS Retirement	245	558	1,037
1210 PERS Retirement	2,520	2,448	3,734
1240 Worker's Comp	1,476	442	968
1250 Unemployment	1,354	476	213
TOTAL SALARIES & BENEFITS	91,371	61,451	93,340
SERVICES & SUPPLIES			
2051 Insurance (HUB)	0	2,122	3,500
2226 Hardware and Tools	0	0	0
2275 Rent/Leases Equipment	0	0	0
2314 Personnel Equipment	400	0	0
2322 Custodial Supplies	0	0	0
2898 Other Operating Expenses - Supplies	400	5,969	500
2899 Other Operating Expenses - Services	0	0	1,000
TOTAL SERVICES & SUPPLIES	800	8,091	5,000
IMPACT TO GENERAL FUND	(171)	27,948	18,660

JD 50%
BLM 10%

3220
Lease Obligations

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3220 - Lease Obligations

Final

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE	0	0	0
Total Revenue	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	0		
Park Police Vehicle - Ford EOL 12/31/22			
Prinicpal	11,768	11,768	12,491
Interest	1,492	1,492	768
TOTAL SERVICES & SUPPLIES	13,260	13,260	13,259
IMPACT TO GENERAL FUND	(13,260)	(13,260)	(13,259)

3000
Recreation Services

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2022/2023**

Unit 3100 - Recreation Supervision Expenses

Final

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

	BUDGETED	FINAL	FINAL
	FY 21-22	FY 21-22	BUDGET
REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
SALARIES & BENEFITS			
1110 Full-Time Salaries	219,984	232,277	0
1110 Part- Time Salaries	0	22,148	0
1220 Social Security/Medicare	16,829	17,769	0
1230 Group Insurance/LT	59,214	59,214	0
1210 PARS Retirement	0	0	0
1210 PERS Retirement	19,476	19,476	0
1240 Worker's Comp	5,424	5,249	0
1250 Unemployment	4,400	1,026	0
TOTAL SALARIES & BENEFITS	<u>325,327</u>	<u>357,160</u>	<u>0</u>
SERVICES & SUPPLIES			
2029 Business Meeting Expense	100	0	100
2031 Business Travel *	500	182	500
2035 Education/Training**	700	0	700
2061 Memberships***	950	396	600
TOTAL SERVICES & SUPPLIES	<u>2,250</u>	<u>578</u>	<u>1,900</u>
IMPACT TO GENERAL FUND	(327,577)	(357,737)	(1,900)
*2031 Mileage	500		
**2035 Certs/Seminars	700		
***2061 CPRS Membership	600		

Note:

Salaries have been re-allocated to respective departments for Fiscal Year 22-23

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

**Unit 3200 - YOUTH PROGRAMS
Final**

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGETED FY 22-23
REVENUE			
3201 Adventure Club	\$26,290	23,000	36,000
3203 After School at the Park	\$88,000	52,897	125,000
3253 Preschool	\$21,060	260	30,000
3254 Spring Fling Camp	\$1,740	1,575	0
3255 President's Camp	\$1,500	0	0
3266 Winter Camp	\$2,940	0	0
Total Revenue	141,530	77,732	191,000
 SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	66,677
1110 Part- Time Salaries	95,699	66,032	114,788
1220 Social Security/Medicare	1,196	825	6,765
1230 Group Insurance/LT	0	0	15,134
1210 PARS Retirement	3,589	2,026	4,305
1210 PERS Retirement	0	0	5,282
1240 Worker's Comp	2,163	1,492	1,789
1250 Unemployment	598	479	1,134
TOTAL SALARIES & BENEFITS	103,245	70,855	215,874
 SERVICES & SUPPLIES			
3201 Adventure Club	1,500	1,000	3,900
3203 After School at the Park	2,000	2,895	5,000
3253 Preschool	0	0	4,500
3254 Spring Fling Camp	50	0	0
3255 President's Camp	50	0	0
3266 Winter Camp	125	0	0
TOTAL SERVICES & SUPPLIES	3,725	3,895	13,400
IMPACT TO GENERAL FUND	34,560	2,982	(38,274)

BLM 10% RR 90%

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3300 - YOUTH SPORTS

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGETED FY 22-23
REVENUE			
3301 Youth Basketball	\$7,200	0	7,500
3302 Youth Sports Camps	\$370	0	381
3304 FEC Little League	\$9,405	7,342	9,687
3309 Youth Tennis Clinics	\$0	0	0
3333 Youth Soccer	\$2,000	0	2,060
3399 Sports Coordinator	\$0	0	0
Total Revenue	18,975	7,342	19,628
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	21,922
1110 Part- Time Salaries	12,600	2,255	13,852
1220 Social Security/Medicare	0	28	1,878
1230 Group Insurance/LT	0	0	6,079
1210 PARS Retirement	473	70	519
1210 PERS Retirement	0	0	2,406
1240 Worker's Comp	285	51	497
1250 Unemployment	91	16	259
TOTAL SALARIES & BENEFITS	13,449	2,420	47,412
SERVICES & SUPPLIES			
3301 Youth Basketball	2,800	0	2,884
3302 Youth Sports Camps	80	0	82
3304 FEC Little League	2,920	824	3,008
3309 Youth Tennis Clinics	0	0	0
3333 Youth Soccer	0	0	0
3399 Sports Coordinator	0	0	0
TOTAL SERVICES & SUPPLIES	5,800	824	5,974
IMPACT TO GENERAL FUND	(274)	4,098	(33,759)

BLM 25%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

**UNIT 3400 - ADULT SPORTS
Final**

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
3404 Adult Soccer	\$0	0	0
3405 Adult Softball	\$33,000	40,000	42,000
3410 Tennis Court Meters	\$230	555	237
3412 Tennis Program	\$0	0	0
3414 Coed Volleyball	\$2,000	0	2,060
3432 Basketball	\$6,300	0	6,489
3435 Athletic Field Rental	\$11,000	10,350	11,300
3444 Used Softball Sales	\$125	0	130
3496 Softball Field Supervisor	\$0	0	0
3497 Sports Assistant	\$0	0	0
Total Revenue	52,655	50,905	62,216
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	44,088
1110 Part- Time Salaries	49,550	7,669	15,000
1220 Social Security/Medicare	718	111	3,590
1230 Group Insurance/LT	0	0	11,976
1210 PARS Retirement	1,858	235	563
1210 PERS Retirement	0	0	4,793
1240 Worker's Comp	1,120	173	821
1250 Unemployment	359	56	428
TOTAL SALARIES & BENEFITS	53,606	8,243	81,259
SERVICES & SUPPLIES			
3404 Adult Soccer	0	0	0
3405 Adult Softball	1,800	14,000	14,000
3410 Tennis Court Meters	0	0	0
3412 Tennis Program	0	0	0
3414 Coed Volleyball	0	0	0
3432 Basketball	375	0	386
3435 Athletic Field Rental	120	0	124
3444 Used Softball Sales	0	0	0
3496 Softball Field Supervisor	0	0	0
3497 Sports Assistant	0	0	0
TOTAL SERVICES & SUPPLIES	2,295	14,000	14,510
IMPACT TO GENERAL FUND	(3,246)	28,662	(33,553)

BLM 25%
SC 50%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

**UNIT 3500 - AQUATICS
Final**

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

	BUDGETED	FINAL	FINAL
	FY 21-22	FY 21-22	BUDGET
	FY 21-22	FY 21-22	FY 22-23
REVENUE			
3501 Pool Rentals	\$7,800	10,000	10,000
3503 Swim Team	\$37,850	32,000	48,000
3509 Concessions	\$4,500	0	1,500
3525 Water Polo	\$500	0	600
3526 Water Aerobics	\$1,442	0	850
3530 Swim Lessons	\$16,000	14,400	14,000
3551 Public Swim	\$2,758	2,082	3,000
3552 Inservice/Training	\$0	0	0
3553 Pool Staff uniforms	\$0	0	0
3554 Aquatic Coordinator	\$0	0	0
3555 DART	\$34,486	11,454	7,500
Total Revenue	105,336	69,936	85,450
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	66,971
1110 Part- Time Salaries	71,900	72,554	77,250
1220 Social Security/Medicare	1,043	9,189	6,243
1230 Group Insurance/LT	0	0	2,903
1210 PARS Retirement	2,696	2,721	2,897
1210 PERS Retirement	0	0	5,306
1240 Worker's Comp	1,625	1,640	2,005
1250 Unemployment	719	726	1,442
TOTAL SALARIES & BENEFITS	77,983	86,829	165,016
SERVICES & SUPPLIES			
3501 Pool Rentals	400	225	600
3503 Swim Team	500	250	1,000
3509 Concessions	1,000	329	1,000
3525 Water Polo	100	15	100
3526 Water Aerobics	50	32	50
3530 Swim Lessons	300	29	400
3551 Cottage Pool/Passes	500	350	1,000
3552 Inservice/Training	700	602	2,300
3553 Pool Staff uniforms	0	0	700
3554 Aquatic Coordinator	0	0	0
3555 DART	200	28	0
TOTAL SERVICES & SUPPLIES	3,750	1,860	7,150
IMPACT TO GENERAL FUND	23,603	(18,753)	(86,716)

** 1500 added to 3552 for new AED Machines
BLM 10%
RH 95%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3600 - LEISURE CLASSES

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
3607 Youth Martial Arts	\$3,684	495	3,000
3623 Youth Ballet/Gymnastics	\$0	0	0
3624 Gymnastics	\$5,280	1,613	5,500
3643 Tai Chi	\$0	0	0
3645 Drivers Training	\$0	0	0
3650 Table Tennis	\$0	0	0
3651 Kung Fu	\$0	0	10,000
3661 Forever Young	\$4,440	0	0
3677 Yoga	\$1,728	1,189	1,500
3694 Red Cross Classes	\$500	780	2,000
3697 Recreation Assistance	\$0	0	0
3698 Building Monitor	\$0	0	0
Total Revenue	15,632	4,077	22,000
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	17,276
1110 Part- Time Salaries	0	0	0
1220 Social Security/Medicare	0	0	1,322
1230 Group Insurance/LT	0	0	5,848
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	1,590
1240 Worker's Comp	0	0	240
1250 Unemployment	0	0	173
TOTAL SALARIES & BENEFITS	0	0	26,449
SERVICES & SUPPLIES			
3607 Youth Martial Arts	2,822	396	2,000
3623 Youth Ballet/Gymnastics	0	0	0
3624 Gymnastics	3,494	1,363	4,000
3643 Tai Chi	0	0	0
3645 Drivers Training	0	0	0
3650 Table Tennis	0	0	0
3651 Kung Fu	0	0	6,000
3661 Forever Young	3,108	0	0
3677 Yoga	1,210	859	1,000
3694 Red Cross Classes	500	500	1,000
3697 Recreation Assistance	0	0	0
3698 Building Monitor	0	0	0
TOTAL SERVICES & SUPPLIES	11,134	3,118	14,000
IMPACT TO GENERAL FUND	4,498	959	(18,449)

BLM 5% JD 20%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3700 - SPECIAL EVENTS

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
3703 Spring Festival	\$865	0	0
3705 Fishing Derby/Clinics	\$750	40	750
3706 Friends of FEC Fundraisers (2)	\$12,000	0	14,000
3714 Creepy Crawly Halloween	\$1,128	0	700
3715 Community Yard Sale	\$1,750	275	1,750
3720 Breakfast with Santa	\$550	0	800
3721 Movie in the Pool	\$0	0	0
3722 Festival of Lights/Tree L	\$0	10	50
3727 Fourth of July Pool Party	\$400	645	500
3728 E-Waste	\$100	0	150
3730 Theater Events	\$0	0	0
Total Revenue	17,543	970	18,700
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	10,852
1110 Part- Time Salaries	6,677	1,502	5,950
1220 Social Security/Medicare	0	22	916
1230 Group Insurance/LT	0	0	3,532
1210 PARS Retirement	0	56	223
1210 PERS Retirement	0	0	1,036
1240 Worker's Comp	0	146	234
1250 Unemployment	0	220	168
TOTAL SALARIES & BENEFITS	6,677	1,946	22,911
SERVICES & SUPPLIES			
3703 Spring Festival	1,300	0	0
3705 Fishing Derby/Clinics	120	29	120
3706 Friends of FEC Fundraisers (2)	8,757	128	7,000
3714 Creepy Crawly Halloween	850	895	900
3715 Community Yard Sale	150	146	150
3720 Breakfast with Santa	620	0	600
3721 Movie in the Pool	0	0	0
3722 Festival of Lights/Tree Lighting	455	524	800
3723 HBEN	0	907	0
3727 Fourth of July Pool Party	300	738	400
3728 E-Waste	125	0	175
3730 Theater Events	0	0	0
TOTAL SERVICES & SUPPLIES	12,677	3,367	10,145
IMPACT TO GENERAL FUND	(1,811)	(4,343)	(14,356)

BLM 5%
JD 10%

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3800 - Senior and Teens Programs

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGETED FY 22-23</u>
REVENUE			
3803 Cottage Senior Club	0	0	0
3820 Teen Activities	\$1,000	0	1,250
TOTAL REVENUE	<u>1,000</u>	<u>0</u>	<u>1,250</u>
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	13,910
1110 Part- Time Salaries	1,100	33	1,200
1220 Social Security/Medicare	16	2	1,082
1230 Group Insurance/LT	0	0	2,652
1210 PARS Retirement	41	1	45
1210 PERS Retirement	0	0	1,178
1240 Worker's Comp	25	1	210
1250 Unemployment	11	1	151
TOTAL SALARIES & BENEFITS	<u>1,193</u>	<u>38</u>	<u>20,428</u>
SERVICES & SUPPLIES			
2852 Services & Supplies	0	0	50
TOTAL SERVICES & SUPPLIES	<u>0</u>	<u>0</u>	<u>50</u>
IMPACT TO GENERAL FUND	(193)	(38)	(19,228)

BLM 5%
RR 10%
RH 5%

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 3900 - Recreation/General

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGETED FY 22-23</u>
REVENUE			
3903 Brochure	0	0	0
3904 Brochure Distribution	0	0	0
3910 Health & Safety Supplies	0	0	0
3997 Maintenance Support	0	0	0
3998 General S & S	0	0	0
TOTAL REVENUE	0	0	0
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	17,276
1110 Part- Time Salaries	0	0	0
1220 Social Security/Medicare	0	0	1,322
1230 Group Insurance/LT	0	0	5,848
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	1,075
1240 Worker's Comp	0	0	240
1250 Unemployment	0	0	173
TOTAL SALARIES & BENEFITS	0	0	25,935
SERVICES & SUPPLIES			
2005 Advertising	0	0	8,275
2061 Membership	0	0	0
2081 Postage	1,200	676	3,200
2085 Printing Services	4,500	6,905	8,288
2852 Recreation Supplies	750	10,228	1,359
TOTAL SERVICES & SUPPLIES	6,450	17,809	12,847
IMPACT TO GENERAL FUND	(6,450)	(17,809)	(38,782)

JD 20%
BLM 5%

4000
Park and Facility Operations

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 4200 - MAINTENANCE

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
REVENUE			
	\$0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>
SALARIES & BENEFITS			
1110 Full-Time Salaries	114,494	74,579	139,841
1110 Part-Time Salaries	120,714	50,607	62,490
1220 Social Security/Medicare	17,994	6,439	15,478
1230 Group Insurance/LT	21,844	18,612	46,075
1210 PARS Retirement	0	1,898	0
1210 PERS Retirement	9,600	5,554	10,447
1240 Worker's Comp	22,886	12,181	22,904
1250 Unemployment	4,704	2,286	952
TOTALSALARIES & BENEFITS	<u>312,236</u>	<u>172,156</u>	<u>298,188</u>
SERVICES & SUPPLIES			
2029 Business Meeting Expense	130	92	100
2031 Business Travel	0	0	0
2061 Memberships	0	0	280
2142 Land Improvement Maint Svc	100	14	100
2197 Telephone	550	1,025	910
2205 Automotive Maint. Service	0	138	150
2314 Personal Equipment	2,100	1,940	2,100
2591 Professional Services*	52,100	55,752	14,000
2852 Recreation Supplies	25	0	100
TOTAL SERVICES & SUPPLIES	<u>55,005</u>	<u>58,961</u>	<u>17,740</u>
IMPACT TO GENERAL FUND	(367,241)	(231,117)	(315,928)

*2591

ABM - AC Maint. Cottage/Howe 12000

DW	60	JJ - 1872
DP	100	JDN - 1300
JL	100	

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 4300 - BUILDING MAINTENANCE

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
	\$0	0	0
Total Revenue	\$0	0	0
SALARIES & BENEFITS			
1110 Full-Time Salaries	7,732	5,058	51,067
1110 Part- Time Salaries	0	482	0
1220 Social Security/Medicare	591	387	3,907
1230 Group Insurance/LT	2,037	1,582	14,561
1210 PARS Retirement	0	309	0
1210 PERS Retirement	479	384	3,846
1240 Worker's Comp	752	492	5,781
1250 Unemployment	155	45	238
TOTAL SALARIES & BENEFITS	11,746	8,738	79,399
2111 Building Maintenance Services	622	1,057	800
2112 Building Maintenance Supplies	2,100	0	0
2131 Electrical Maintenance Services	50	0	0
2132 Electrical Maintenance Supplies	25	0	0
2151 Mechanical Systems Maint. Services	25	0	1,200
2152 Mechanical Systems Maint. Supplies	25	0	0
2167 Plumbing Maintenance Services (Roto Rooter)	25	0	500
2168 Plumbing Maintenance Supplies	25	0	0
2226 Hardware and Tools	250	116	250
2275 Rent/Leases Equipment	25	0	0
2322 Custodial Supplies	14,000	11,066	14,000
2591 Other Professional Service (Building Alarms)	480	0	940
2898 Other Operating Expenses - Supplies	200	176	50
2899 Other Operating Expenses - Services	25	1,398	0
TOTAL SERVICES & SUPPLIES	17,877	13,813	17,740
IMPACT TO GENERAL FUND	(29,623)	(22,551)	(97,139)

MJ 100%
DW 10%

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 4400 - PARK POLICE

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
Patrol Services	\$381,290	415,400	408,633
Citations Revenue	\$30,000	43,480	30,000
NTA Citation	\$5,000	5,586	5,000
	<hr/>	<hr/>	<hr/>
Total Revenue	416,290	464,466	443,633
 SALARIES & BENEFITS			
1110 Full-Time Salaries	46,030	38,238	46,030
1110 Part- Time Salaries	213,229	245,085	215,266
1220 Social Security/Medicare	6,613	6,479	6,643
1230 Group Insurance/LT	10,108	10,024	11,172
1210 PARS Retirement	7,996	6,929	8,072
1210 PERS Retirement	3,559	2,902	3,494
1240 Worker's Comp	11,122	12,155	9,433
1250 Unemployment	5,950	3,570	3,570
	<hr/>	<hr/>	<hr/>
TOTAL SALARIES & BENEFITS	304,607	325,382	303,680
 2031 Business Travel	0	0	1,000
2035 Education/Training	10,000	7,236	15,000
2051 Insurance/Liability	7,000	7,427	7,000
2061 Memberships	500	125	500
2085 Printing (Commercial)	5,000	3,343	5,000
2171 Rent/Real Estate	35,000	30,846	32,000
2197 Telephone	2,900	3,418	2,900
2205 Automotive Maintenance Service	15,000	6,773	13,000
2206 Automotive Maintenance Supplies	6,000	15,045	12,000
2236 Fuel and Lubricants	31,000	39,691	41,000
2291 Equipment Maintenance Services- SRC Radios	5,000	23,242	11,000
2314 Personal Equipment	12,000	2,909	10,000
2531 Legal Services	7,000	11,542	9,000
2591 Other Professional Service (JDS, Carol Miller, Communications)	81,295	83,761	91,000
2898 Other Operating Expense Supplies	7,400	8,252	7,400
2987 Land Line Charges	400	247	400
	<hr/>	<hr/>	<hr/>
TOTAL SERVICES & SUPPLIES	225,495	243,857	258,200
 IMPACT TO GENERAL FUND	(113,812)	(104,773)	(118,247)

5000
Capital Expenditures

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 5100 - CAPITAL EQUIPMENT

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
REVENUE	0	0	0
Total Revenue	\$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 Other Equipment			
Router/Switch Replacement	2,500	0	0
Gem Car Purchase	21,000	17,240	0
Refrigerator - Howe Avenue	0	0	3,500
TOTAL SERVICES & SUPPLIES	23,500	17,240	3,500
IMPACT TO GENERAL FUND	(23,500)	(17,240)	(3,500)

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2022/2023**

UNIT 5200 - CAPITAL IMPROVEMENTS

Final

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

REVENUE	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
	0		178,000
Total Revenue	\$0	0	178,000
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
4202 Capital Improvements	0		
Misc. Park Improvements - Prop 68	178,000	64,427	178,000
* Howe Hall Flooring	34,000	0	34,000
* Howe Shade Structure	10,000	0	10,000
* Restroom Toilets - S. Steel 4 ea	15,200	0	15,200
* Pool Tarps	24,000	0	15,000
* Spray Park	25,000	0	25,000
* Playground Equipment	13,000	5,388	6,000
* Pool Alarm	8,300	0	8,300
* Shop Alarm	6,300	0	6,300
* Pool Fencing	17,000	0	10,000
* Water Feature - Pond	6,200	0	6,200
* Re-key District	12,500	0	5,710
* Dog Park	7,500	0	7,500
TOTAL SERVICES & SUPPLIES	357,000	69,815	327,210
IMPACT TO GENERAL FUND	(357,000)	(69,815)	(149,210)

*Approved in 2021-2022 but due to supply chain issues were not able to complete

6000
Revenues and Assets

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

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

Final

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>CRDEB Deposits</u>	<u>Interest</u>	<u>CRDEB Payments</u>	<u>Ending Balance</u>
2009/2010	\$0	\$74,529		\$0	\$74,529
2010/2011	\$74,529			\$41,023	\$33,506
2011/2012				\$287	\$33,220
2012/2013				\$328	\$32,891
2013/2014					\$32,891
2014/2015				\$1,575	\$31,317
2015/2016				\$63	\$31,254
2016/2017				\$4,313	\$26,941
2017/2018			\$199		\$27,410
2018/2019	27,410		340		\$27,750
2019/2020	27,750		513		\$28,263
2020/2021	28,263		266		\$28,529
2021/2022	28,529		101		\$28,630
2022/2023	28,630		0		\$0

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

Unit 6400 - In Lieu (Trust Account 088J)

Final

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Lieu Fees</u>	<u>Interest</u>	<u>Transfers</u>	<u>Ending Balance</u>
2002/2003	\$7,590	\$0	\$150	(\$7,500)	\$240
2003/2004	\$240	\$0	\$4	\$0	\$17,524
2004/2005	\$17,524	\$0	\$182	\$0	\$17,706
2005/2006	\$17,706	\$0	\$204	\$0	\$17,910
2006/2007	\$17,910		\$557		\$18,467
2007/2008	\$18,467	\$60,581	\$3,146	(\$72,000) *	\$10,194
2008/2009	\$10,194		\$3,386	\$72,000 **	\$87,706
2009/2010	\$87,706	\$3,800	\$557	(\$84,000) ***	\$8,063
2010/2011	\$8,063	\$2,117	\$93		\$10,273
2011/2012	\$10,273	\$68,545	\$28	(\$78,818) ****	\$28
2012/2013					\$28
2013/2014			\$1		\$29
2014/2015					\$29
2015/2016					\$29
2016/2017		\$78	\$1		\$108
2017/2018			\$1		\$230
2018/2019	\$230		\$3		\$233
2019/2020	\$233		\$35		\$268
2020/2021	\$268		\$38		\$306
2021/2022	\$306			\$1	\$307
2022/2023	\$307				

* Transferred to Maintenance and Improvement Budget

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

*** Transferred to Landscape and Lighting Assessment District Budget

**** Transferred to General Fund for Land Purchase

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2022/2023**

Unit 7300 - Reserve Balance

Final

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

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

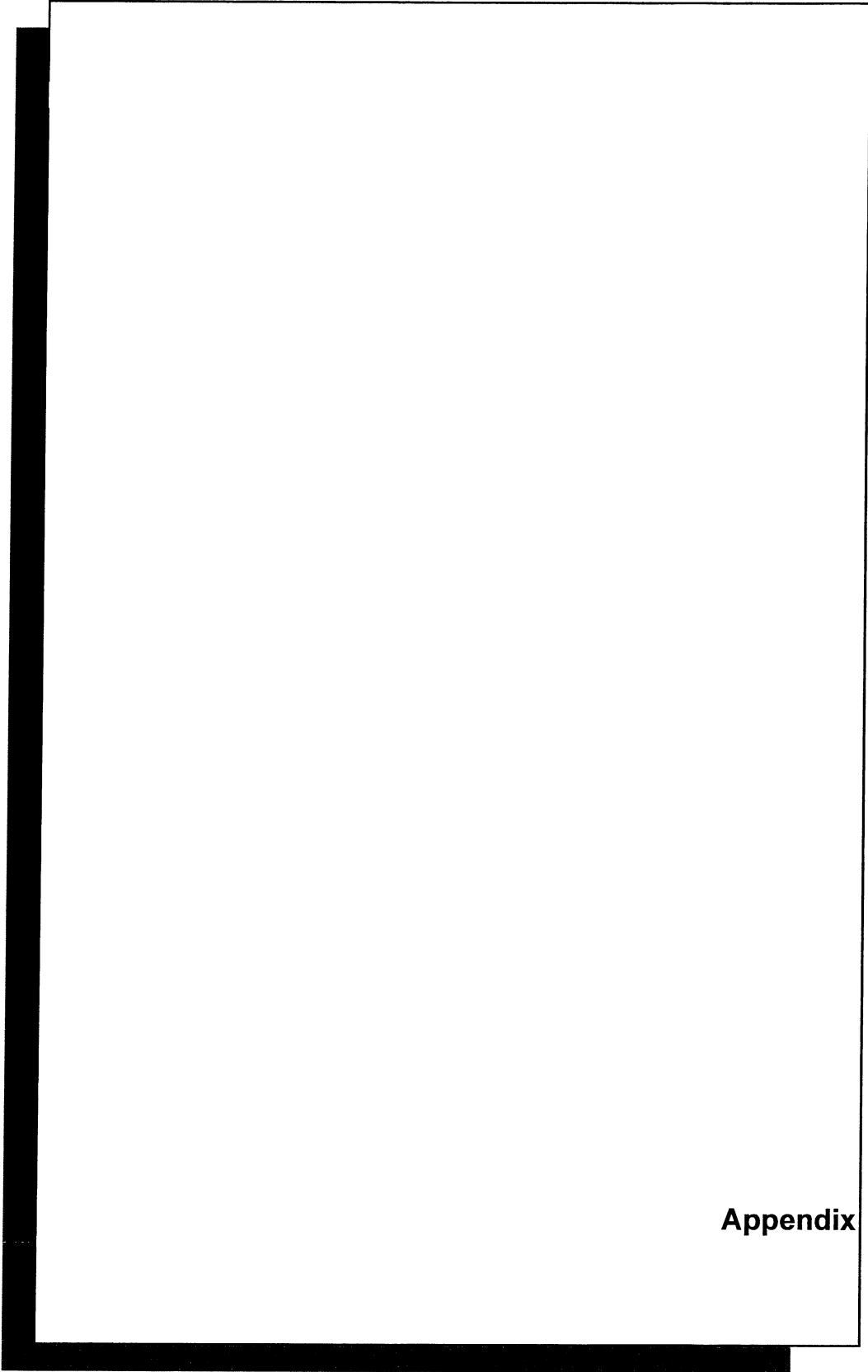
NOTABLE CHANGES: We have reduced the reserve by the amount the District paid out in 2012-2013 to employees that participated in the CRDEB plan. As the funds are disbursed, they will reduce this reserve account dollar for dollar. There is an additional \$30,128 still held in reserve that may be disbursed.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

<u>Fiscal Year</u>	<u>Increase (Decrease)</u>	<u>Ending Balance</u>
2007-2008	\$27,334	\$674,314
2008/2009	\$10,398	\$684,712
2009-2010	(\$298,525)	\$386,187
2010/2011	(\$197,216)	\$188,971
2011/2012	\$56,173	\$245,144
2012/2013	\$187,722	\$432,866
2013/2014	\$55,451	\$488,317
2014/2015	\$53,312	\$541,629
2015/2016	\$79,918	\$621,547
2016/2017	(\$247,855)	\$373,692
2017/2018	\$127,431	\$501,124
2018/2019	\$248,290	\$749,414
2019/2020	(\$318,955)	\$430,459
2020/2021	(\$156,379)	\$274,080
2021/2022	\$602,763	\$876,843
2022/2023	(\$111,659)	\$765,184

Source of Funding:

Tax Base:	-
In Lieu Funds	-
FY 22/23 Reserve Balance	\$765,184
CRDEB Remaining Obligation Reserve	\$28,529
Liability Self-Funded Deductible Reserve	\$50,000
Land Acquisition Reserve	\$0
Capital Replacement/Acquisition Reserve Fund	\$0
Undesignated Reserve	<u>\$686,655</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".



Appendix

Fulton-El Camino Recreation and Park District
 Operating Budget - FY 2022-23
 Appendix B - Expenditures

CODE	DESCRIPTION	TOTALS	Board	General	Bus. & Fin.	Facility	Rec	Loan	Plgrs.	Youth	Adult	Aquatics	Leisure	Special	Senior	Rec.	Parks & Building	Rangers/	Capital	
			1100	2100	2300	2400	3100	3220	3200	3300	3400	3500	3600	3700	3800	3900	4200	4400	Equip	Imp.
1000	FT & PT Salaries	1,304,707	7,000	97,620	128,736	69,644	0	0	0	35,774	59,088	144,221	17,276	16,802	15,110	17,276	202,331	51,067	261,296	5200
	Additives	601,584	603	30,943	261,506	23,686	0	0	0	34,409	22,171	20,766	9,173	5,103	5,317	8,658	58,857	28,322	42,383	0
	SALARY TOTAL	1,906,300	7,603	128,563	390,242	93,340	0	0	215,874	47,412	81,259	165,018	26,449	22,911	20,428	25,935	298,188	79,389	303,680	0
2005	Advertising/Legal Notice																			
2029	Business Meeting Exp.			350			100										100			
2031	Business Travel		3,000																	
2035	Education Training		1,000																	
2038	Employee Recognition		5,000																	
2051	Insurance		119,100																	
2061	Memberships		14,035				600													
2076	Office Supplies		11,000																	
2081	Postage		4,800																	
2085	Printing-Commercial		13,938													3,200				
2103	Agric./Hort. Services															8,288				
2104	Agric./Hort. Supplies																			
2111	Building Maint. Services																			
2112	Building Maint. Supplies		800																	
2122	Chemical Supplies																			
2131	Electrical Maintenance Services																			
2132	Electrical Maintenance Supplies																			
2141	Land Imp. Maintenance																			
2142	Land Imp. Main. Serv.		100																	
2151	Mechanical Sys. Services		1,200																	
2152	Mechanical Sys. Supplies																			
2182	Painting Supplies																			
2187	Plumbing Maintenance Services		500																	
2188	Plumbing Maintenance Supplies																			
2171	Rent/Real Estate		32,000																	
2185	Permit Fees																			
2191	Electricity																			
2192	Gas																			
2193	Refuse Disposal																			
2195	Sewage Disposal																			
2197	Telephone																			
2198	Water																			
2205	Automotive Maint. Serv.		13,000																	
2206	Automotive Supplies		12,150																	
2226	Expendable Tools		250																	
2236	Fuel/Lubricants		41,000																	
2261	Office Equip. Main. Serv.		500																	
2275	Rent/Leases Equipment		8,689																	
2281	Other Equip. Main. Serv.		11,000																	
2282	Other Equip. Main. Supplies																			
2314	Personal Equipment																			
2322	Custodial Supplies		14,000																	
2332	Food/Catering/Concessions																			
2305	Acct./Financial Serv.		9,400																	
2507	Property Tax Collection		16,500																	
2531	Legal Services		14,000																	
2551	Planning Services																			
2591	Other Professional Serv.		121,540																	
2811	Data Processing Services		9,620																	
2813	BOE Sales Tax Audit		250																	
2817	Election Services																			
2862	Recreation Supplies		66,688																	
2888	Other Oper. Exp. Sup.		11,550																	
2899	Other Oper. Exp. Serv.		1,000																	
2915	Compass Costs (Payroll)		2,200																	
2987	Land Use Changes		400																	
	SERVICE & SUPPLIES TOTAL	609,850	3,000	22,005	206,189	5,000	1,900	0	13,400	5,974	14,510	7,150	14,000	10,145	50	1,359	17,740	258,200	400	0
3210	Interest Expense																			
3220	Bond/Loan Redemption		12,481																	
	LOAN REDEMPTION TOTAL	13,259	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4202	Impov. Other Than Build.		327,210																	
4202	Improvement Buildings																			
4303	Vehicles																			
4303	Equipment																			
	CAPITAL OUTLAY TOTAL	327,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	GRAND TOTAL	2,856,620	10,603	150,568	596,431	99,340	13,259	229,274	53,387	95,769	172,166	40,449	33,056	20,478	38,782	315,928	97,139	561,880	327,210	0

Fulton-El Camino Recreation and Park District
Salary Schedule and Additives FY 22/23

Monthly Salary Range
 Final

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	TITLE
RL 1	2,687	2,821	2,962	3,110	3,266	Recreation Leader 1
PM 1	3,037	3,189	3,348	3,515	3,691	PM 1
RL 2	3,129	3,285	3,449	3,622	3,803	Recreation Leader 2
PM 2	3,519	3,695	3,879	4,073	4,277	PM 2
AC	3,519	3,695	3,879	4,073	4,277	Accounting Clerk
CSO	3,404	3,574	3,753	3,941	4,138	Community Service Officer
RNGR	3,520	3,696	3,881	4,075	4,279	Ranger
RC 3	3,623	3,804	3,994	4,194	4,403	Recreation Coordinator
PM 3	4,035	4,237	4,449	4,671	4,905	PM 3
OFC	3,990	4,190	4,399	4,619	4,850	Officer
OM	4,410	4,630	4,862	5,105	5,360	Office Manager
SUP	4,625	4,856	5,099	5,353	5,621	Supervisor
SGT	4,907	5,152	5,410	5,681	5,965	Sergeant
DC	5,451	5,724	6,010	6,311	6,626	Deputy Chief
LT	5,151	5,409	5,679	5,963	6,262	Lieutenant
M	4,961	5,209	5,469	5,743	6,030	Manager
PC	6,067	6,370	6,689	7,023	7,374	Chief
SPT	6,072	6,375	6,694	7,029	7,380	Superintendent
GM	7,748	8,135	8,542	8,969	9,418	General Manager

FB = Fringe Benefit

MC = Mandated Cost

Additive	Type	Description				
1. Social Security/Medicare	MC	District: 7.65% of Base Pay (first \$118,500) Employee: 7.65% of base pay (first \$118,500)				
2. Workers Compensation	MC	Office: 0.410% of payroll Recreation: 2.26% of payroll Parks 9.73% of payroll Safety 4.290% of payroll				
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)				
4. Med/Hospital Plan Avg 13 % increase from 2020	FB	One Person: \$961.37 Two Persons: \$1,922.73 Family: \$2499.55				
5. Dental Plan (Delta Dental)	FB	One Person: \$51.28 Employee + Spouse: \$109.92 Employee + three or more: 169.05	Vison Service Plan			11.30 17.50 29.30
6. PERS	MC	Employee: Base Pay (Tier 1 & 2) - \$133*7% Employee: PEPR Base Pay 6.25% Employer: T1 Base Pay*10.87% (Paid by District) Employer: T2 Base Pay*8.63% (Paid by District) Employer: PEPR Base Pay*7.47% (Paid by District)				
7. Sick Leave	FB	1.25 Days per month (Cash Payback of 21 Days)				
8. Vacation	FB	0 - 3 Years = 1 day per month (12/year) 4 - 9 Years = 1 and 5/12 days per month (17/year) 10 Years = 1 and 5/6 days per month (22/year)				
9. Holidays	FB	13 per year (includes ten plus three personal days)				
10. Long Term Disability	FB	Cost per employee based on Salary (0.79% of monthly gross pay)				
Cost of Living Adjustments	F07	F08	F09	F10	F11	F12
	3%	2%	2%	0%	0%	1%
	F13	F14	F15	F16	F17	F18
	2%	2%	3.0%	2.0%	2.0%	2.0%
	F19	F20	F21	F22	F23	
	2%	0%	0.0%	1.0%	4.0%	

Fulton-El Camino Recreation and Park District
Operating Budget - FY 22/23

Final

Regular Part-Time (Benefitted)

TITLE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Recreation Leader 1	RL 1	15.50	16.28	17.09	17.94	18.84
PM 1	PM 1	17.52	18.40	19.32	20.28	21.30
Recreation Leader 2	RL 2	18.05	18.95	19.90	20.90	21.94
Community Service Officer	CSO	19.64	20.62	21.65	22.74	23.87
PM 2	PM 2	20.30	21.32	22.38	23.50	24.67
Accounting Clerk	AC	20.30	21.32	22.38	23.50	24.67

*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	Office: 0.41% of payroll Recreation: 2.26% of payroll Parks 9.73% of payroll Safety 4.29% of payroll
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)
4. Med/Hospital Plan	FB	\$480.69 Per Month upon submission of proof of purchase for health insurance
5. Personal Leave	FB	7 hours per month upon completion of six month's contiguous employment averaging 34 hours/week
6. Holidays	FB	10 per year @ 7 hours per holiday

COLA + 1% for State Disability Insurance

*Regular Part Time work more than 30, but less than 40 hours per week

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 22-23**

Final

Hourly Rates

Consolidated Salary Range 07/01/22 - 06/30/23

TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Recreation Leader 1	15.50	16.28	17.09	17.94	18.84
Recreation Leader 2	18.05	18.95	19.90	20.90	21.94
Community Service Officer	19.64	20.62	21.65	22.74	23.87
Ranger	20.31	21.33	22.39	23.51	24.69
Recreation Coordinator	20.90	21.95	23.04	24.19	25.40
Officer	23.02	24.17	25.38	26.65	27.98
PM 3	23.28	24.44	25.67	26.95	28.30
Office Manager	25.44	26.71	28.05	29.45	30.92
Supervisor	26.68	28.01	29.41	30.89	32.43
Sergeant	28.31	29.73	31.21	32.77	34.41
Manager	28.62	30.05	31.55	33.13	34.79
Lieutenant	29.72	31.21	32.77	34.40	36.12
Deputy Chief	31.45	33.02	34.67	36.41	38.23
Chief	35.00	36.75	38.59	40.52	42.54
Superintendent	35.03	36.78	38.62	40.55	42.58
General Manager	44.70	46.94	49.28	51.75	54.33

Stipend Scale - 2022

Swim Team	STEP 1	STEP 2	STEP 3
Head Swim Coach	5,000.00	6,000.00	7,000.00
Little League Umpire - Per Game	50.00		

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

Summary

**Fulton-EI Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Statement of Income, Expenditures and Reserve Balance - Year End June 30**

Fiscal Year 2022/2023

Final

	Actual FY 18/19	Actual FY 19/20	Actual FY 20/21	Final FY 21/22	Final FY 22/23
<u>Total Beginning Reserve Balance</u>	\$135,765	\$97,168	\$58,451	\$42,168	\$51,428
<u>INCOME</u>					
PM & RI District Assessment #1	\$385,224	\$392,331	\$414,527	\$422,972	\$430,586
Delinquent Proceeds	\$0	\$0	\$0	\$0	\$0
Total Assessments	\$385,224	\$392,331	\$414,527	\$422,972	\$430,586
<u>Revenue</u>					
All Non-Tax Revenues	\$28,180	\$53,501	\$42,606	\$89,601	\$75,943
Primarily Interest Charges and Grant Reimbursements					
Total Income	\$413,404	\$445,832	\$457,132	\$512,574	\$506,529
Total Funding Available	\$549,169	\$543,001	\$515,583	\$554,742	\$557,957
<u>EXPENDITURES</u>					
Salaries and Employee Benefits	\$28,071	\$9,289	\$0	\$122,631	\$117,903
Services and Supplies	\$386,302	\$316,972	\$308,067	\$401,578	\$451,736
Capital Outlay	\$41,811	\$98,403	\$119,994	\$26,058	\$0
Loan Redemption	\$0	\$0	\$0	\$75,679	\$0
Land Purchase	\$10,840	\$0	\$0	\$0	\$0
Loan Payment	\$0	\$44,861	\$45,355	\$0	\$0
Total Expenditures	\$467,024	\$469,525	\$473,415	\$625,945	\$569,639
Total Ending Reserve Balance	\$97,168	\$58,452	\$42,168	\$51,428	(\$11,682)
Net Change to Reserve Balance	(\$38,597)	(\$38,717)	(\$16,283)	\$9,260	(\$63,110)

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

Estimated Revenue Summary

Final

<u>REVENUE</u>	Budget 2021/2022	Final 2021/2022	Final Budget 2022/2023
<i>Reserve Balance, 6/30</i>	\$42,170	\$42,168	\$51,428
<i>Assessment Revenue</i>			
PM & RI District Assessment #1	\$424,582	\$422,972	\$430,586
Delinquent Revenues			\$0
Total Assessment Related Revenue	\$424,582	\$422,972	\$430,586
<u>Other Revenue</u>			
Interest and Other Misc.	9790 \$0	\$29,904	\$0
Edison Rental Properties Income	9429 \$59,796	\$49,115	\$48,768
Interest Income	9410 \$0	(\$499)	\$0
Water Resale	9708 \$16,000	\$11,082	\$27,175
In Lieu Fees Transfer	9529 \$0	\$0	\$0
Contingency Fund Transfer	7901 \$0	\$0	\$0
Insurance Proceeds	9569 \$36,000	\$0	\$0
Pool Rental	9646 \$12,500	\$0	\$0
Total Other Revenue	\$124,296	\$89,601	\$75,943
<u>TOTAL Revenue</u>	\$591,048	\$554,742	\$557,957

**Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

Expenditure Summary

Final

EXPENDITURES*

		Budget	Final	Final
		2021/2022	2021/2022	Budget
				2022/2023
2300	Administration - Assessment District	\$13,400	\$11,379	\$9,921
3200	Loan Redemption	\$0	\$75,679	\$0
4200	Maintenance and Operation	\$335,770	\$350,193	\$431,754
4500	Pool Operation and Maintenance	\$56,953	\$129,021	\$86,299
4600	2332 Edison Expenses	\$30,116	\$33,616	\$41,665
5100	Capital Equipment	\$13,268	\$0	\$0
5100	Capital Vehicles	\$0	\$0	\$0
5200	Loan Redemption/Energy Improvements	\$45,501	\$0	\$0
5200	Capital Expenditures	\$46,298	\$26,058	\$0
	TOTAL EXPENDITURES	\$541,306	\$625,945	\$569,639
6100	Contingency Reserve	\$0	\$0	\$0
6300	Capital Replacement Reserve	\$49,742	\$51,428	(\$11,682)
7200	Loan Payment	\$0	\$0	\$0
7300	Bond Reserve	\$0	\$0	\$0
	TOTAL*	\$591,048	\$677,374	\$557,957

*See Appendix B for detailed expenditures and sources.

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

**2000
Administration**

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

UNIT 2300 - Assessment District Reimbursements

Final

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

REVENUE	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES			
2005 Advertising/Legal Notices	400	400	415
2051 Insurance/Liability	0	0	0
2507 Property Tax Collection	0	0	0
2551 Planning Services	0	0	0
2591 Other Professional Service (SCI)*	13,000	10,979	9,506
2813 BOE Sales tax Audit	0	0	0
TOTAL SERVICES & SUPPLIES	<u>13,400</u>	<u>11,379</u>	<u>9,921</u>
IMPACT TO ASSESSMENT FUND	(13,400)	(11,379)	(9,921)

* Professional Services
 SCI 9,506
 County 0
 9,506

3220
Lease Obligations

**Fulton-EI Camino Parks Maintenance & Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

UNIT 3220 - Lease Obligations

Final

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

REVENUE	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>
4303 Capital Equipment	0		
Tractor Mower - John Deere EOL 04/2023			
Principal	12,002	12,002	0
Interest	1,266	1,266	0
4202 Cottage Park - Lease Payment Edison Purchase EOL 03/36			
Principal	29,000	29,000	
Interest	16,501	16,501	0
Improvements - Other than Buildings			
Sportsfield Lighting Lease Payment- Finpac (EOL 04/1/25)			
Principal	11,345	11,345	0
Interest	6,953	5,565	0
TOTAL SERVICES & SUPPLIES	<u>77,067</u>	<u>75,679</u>	<u>0</u>
IMPACT TO ASSESSMENT FUND	(77,067)	(75,679)	0

4000
Park and Facility Operations

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

Unit 4200 - Maintenance and Operations

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
San Juan Water	16,000	0	27,175
Water Donations for Pond			
TOTAL REVENUE	16,000	0	27,175
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	25,533	15,298
1110 Part- Time Salaries	36,993	0	52,634
1220 Social Security/Medicare	2,830	1,953	5,197
1230 Group Insurance/LT	0	20,943	2,140
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	1,142
1240 Worker's Comp	3,599	2,484	6,610
1250 Unemployment	740	0	333
TOTAL SALARIES & BENEFITS	44,162	50,913	83,354
SERVICES & SUPPLIES			
2103 Agriculture/Horticulture Services	500	2,033	500
2104 Agriculture/Horticulture Supplies	1,000	0	1,000
2131 Electrical Maintenance Services	200	0	200
2132 Electrical Maintenance Supplies	200	314	200
2141 Land Improvement Maint. Services	1,500	1,479	1,800
2142 Land Improvement Maint. Supplies	7,500	3,813	7,500
2151 Mechanical System Service	100	0	100
2152 Mechanical System Supplies	600	632	600
2162 Painting Supplies	1,500	744	1,500
2167 Plumbing Maintenance Services	9,900	8,648	11,000
2168 Plumbing Maintenance Supplies	7,000	6,699	10,000
2185 Permit Fees	5,811	7,801	6,000
2191 Electricity	48,000	50,569	40,000
2192 Gas	1,000	1,633	2,500
2193 Refuse Disposal	18,000	17,380	22,000
2195 Sewage Disposal	10,000	9,535	11,000
2198 Water	174,000	117,073	157,000
2205 Automotive Maint. Service	3,000	4,790	5,000
2206 Automotive Maint. Supplies	2,100	4,517	6,000
2226 Expendable Tools	3,402	7,004	7,000
2236 Fuel and Lubricants	16,700	16,734	23,000
2275 Rent/Lease Equipment	200	0	200
2291 Equipment Maintenance Service	1,500	8,384	6,000
2292 Equipment Maintenance Supplies	400	2,517	1,800
2314 Personal Equipment	500	200	500
2591 Professional Services	15,014	25,911	23,000
2852 Recreation Supplies	150	0	0
2898 Other Operating Expenses - Supplies	2,000	569	2,000
2899 Other Operating Expenses - Services	1,000	301	1,000
TOTAL SERVICES & SUPPLIES	332,777	299,280	348,400
IMPACT TO ASSESSMENT FUND	(360,939)	(350,193)	(404,579)

Dan 20%

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

UNIT 4500 - Pool & Water Feature Operation and Maintenance

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
Pool Rental	12,500	0	0
TOTAL REVENUE	12,500	0	0
 SALARIES & BENEFITS			
1110 Full-Time Salaries	20,103	28,027	21,954
1110 Part- Time Salaries	0	28,027	0
1220 Social Security/Medicare	1,537	4,288	1,679
1230 Group Insurance/LT	5,356	5,922	5,947
1210 PARS Retirement	0	0	0
1210 PERS Retirement	1,210	0	2,364
1240 Worker's Comp	1,956	5,454	2,485
1250 Unemployment	402	0	119
TOTAL SALARIES & BENEFITS	30,564	71,718	34,549
 SERVICES & SUPPLIES			
2035 Education/Training	500	0	500
2122 Chemicals	13,000	17,882	19,000
2151 Mechanical System Service	500	0	500
2152 Mechanical System Supplies	1,000	2,008	1,000
2185 Permit Fees	2,200	3,034	2,300
2191 Electricity	7,500	3,242	4,000
2192 Gas	10,500	31,028	15,000
2314 Personal Equipment	50	0	50
2591 Professional Services*	50	0	8,700
2852 Recreation Supplies	50	79	100
2898 Other Operating Expenses - Supplies	500	30	100
2899 Other Operating Expenses - Services	1,000	0	500
TOTAL SERVICES & SUPPLIES	36,850	57,303	51,750
IMPACT TO ASSESSMENT FUND	(54,914)	(129,021)	(86,299)

SC 50%

*2591

Pond Pesticides Permit	0
Pond Maintenance	8700

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

Unit 4600 - 2328, 2332, 2334, 2336 Edison

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
Rental Fees	59,796	49,115	48,768
TOTAL REVENUE	59,796	49,115	48,768
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	0	0
1110 Part- Time Salaries	1,753	0	0
1220 Social Security/Medicare	134	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	171	0	0
1250 Unemployment	35	0	0
TOTAL SALARIES & BENEFITS	2,093	0	0
SERVICES & SUPPLIES			
2104 Agriculture/Horticulture Supplies	50	0	0
2111 Building Maintenance Services	25	0	2,000
2112 Building Maintenance Supplies	1,000	225	500
2131 Electrical Maintenance Services	25	0	500
2132 Electrical Maintenance Supplies	500	0	50
2142 Land Improvement Maintenance Supplies	150	159	150
2152 Mechanical Sys. Supplies	500	1,078	500
2162 Painting Supplies	200	419	200
2167 Plumbing Maintenance Services	9,548	7,367	9,500
2168 Plumbing Maintenance Supplies	40	29	40
2191 Electricity	0	11,021	8,500
2192 Gas	1,000	0	1,000
2193 Waste Removal	2,000	916	2,000
2195 Sewage Disposal	4,000	3,708	4,100
2198 Water	2,000	1,183	2,200
2507 Property Tax Collection	0	489	1,100
2591 Other Professional Services- (Mgmt. Fees/services)*	6,800	7,022	8,800
2898 Other Operating Expenses - Supplies	500	0	500
2899 Other Operating Expenses - Services	25	0	25
TOTAL SERVICES & SUPPLIES	28,363	33,616	41,665
IMPACT TO ASSESSMENT FUND	29,340	15,499	7,103

5000
Capital Expenditures

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

UNIT 5100 - Capital Equipment

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
REVENUE	0	0	0
Total Revenue	<u>\$0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>
4303 Capital Equipment			
Other Equipment	0	0	0
TOTAL SERVICES & SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>
IMPACT TO ASSESSMENT FUND	0	0	0

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

UNIT 5200 - Capital Improvements

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGET FY 22-23
REVENUE			
A/C Insurance Claim	26,000	26,000	
Total Revenue	26,000	26,000	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
 4202 Improvements - Buildings			
Lighting Retrofit - Leaf Lease (EOL 11/2021)	9,125	0	0
 Howe - Replacement AC	28,000	26,058	0
TOTAL SERVICES & SUPPLIES	37,125	26,058	0
 IMPACT TO ASSESSMENT FUND	(11,125)	(58)	0

7000
Revenues and Assets

**Fulton-El Camino Parks Maintenance and Recreation Improvement District (Assessment #1)
Fiscal Year 2022/2023**

Unit 7300 - Capital Reserve Fund

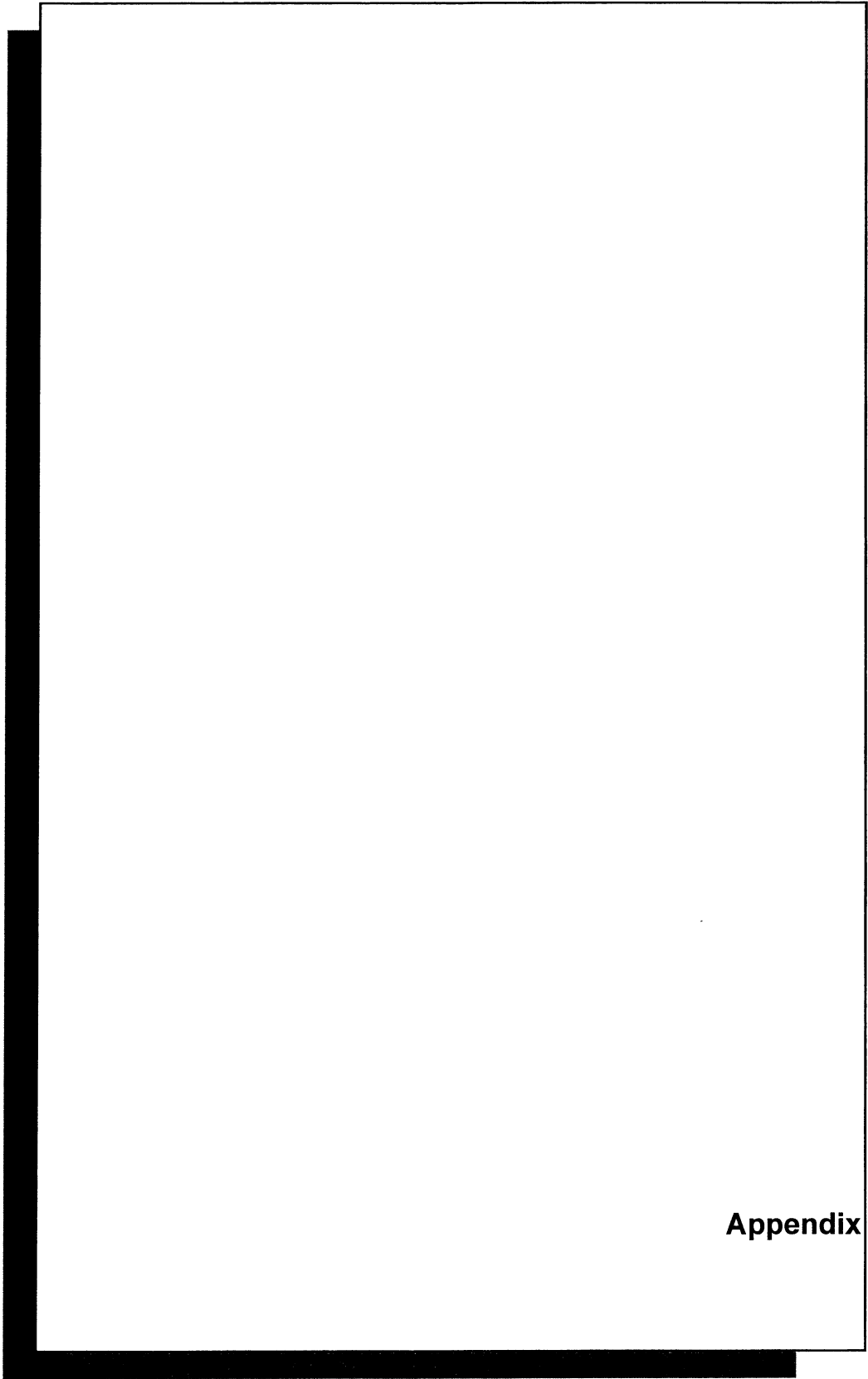
Final

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

	<u>INCREASE (DECREASE)</u>	<u>ENDING BALANCE</u>
-		
2007-2008	(\$48,304)	\$99,990
2008-2009	(\$37,224)	\$62,766
2009-2010	\$27,255	\$90,021
2010/2011	\$24,139	\$114,160
2011/2012	(\$52,927)	\$61,233
2012/2013	\$32,981	\$94,214
2013/2014	\$39,188	\$133,402
2014/2015	\$12,623	\$146,025
2015/2016	(\$25,775)	\$120,250
2016/2017	\$7,502	\$127,752
2017/2018	\$8,013	\$135,765
2018/2019	(\$53,619)	\$82,146
2019/2020	(\$23,693)	\$58,453
2020/2021	(\$16,283)	\$42,170
2021/2022	\$9,258	\$51,428
2022/2023	(\$63,110)	(\$11,682)

Source of Funding:

FY 22/23 Capital Replacement Reserve Ending Fund Balance	(\$11,682)
Total	(\$11,682)



Appendix

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

Prior Year Projected 2021/2022

Appendix B - Expenditures

Final

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	81,587			25,533	56,054			
	Additives	41,044	0		25,380	15,664	0		
SALARY TOTAL		122,631	0		50,913	71,718	0	0	0
2005	Advertising/Legal Notice	400	400						
2024	Subscriptions	0							
2029	Business Meeting Exp.	0							
2031	Business Travel	0							
2035	Education/Training	0				0			
2038	Employee Recognition	0							
2051	Insurance	0	0						
2061	Memberships	0							
2076	Office Supplies	0							
2081	Postage	0							
2085	Printing-Commercial	0							
2103	Agric./Hort. Services	2,033			2,033				
2104	Agric./Hort. Supplies	0			0		0		
2111	Building Main. Services	0					0		
2112	Building Main. Supplies	225					225		
2122	Chemical Supplies	17,882				17,882			
2131	Electrical Maintenance Serv	0			0		0		
2132	Electrical Maintenance Supl	314			314		0		
2141	Land Imp. Maintenance Serv	1,479			1,479		0		
2142	Land Imp. Maintenance Supl	3,972			3,813		159		
2151	Mechanical Sys. Services	0			0	0	0		
2152	Mechanical Sys. Supplies	3,718			632	2,008	1,078		
2162	Painting Supplies	1,163			744		419		
2167	Plumbing Maint Services	16,015			8,648		7,367		
2168	Plumbing Maint Supplies	6,728			6,699		29		
2185	Permit Fees	10,835			7,801	3,034			
2191	Electricity	64,832			50,569	3,242	11,021		
2192	Gas	32,661			1,633	31,028	0		
2193	Refuse Disposal	18,296			17,380		916		
2195	Sewage Disposal	13,243			9,535		3,708		
2197	Telephone	0							
2198	Water	118,256			117,073		1,183		
2205	Automotive Main. Serv.	4,790			4,790				
2206	Automotive Supplies	4,517			4,517				
2226	Expendable Tools	7,004			7,004				
2236	Fuel/Lubricants	16,734			16,734				
2261	Office Equip. Main. Serv.	0							
2275	Rents/Leases Equipment	0			0				
2291	Equipment Maint Servies	8,384			8,384				
2292	Equipment Maint Supplies	2,517			2,517				
2314	Personal Equipment	200			200	0			
2322	Custodial Supplies	0							
2505	Acct./Financial Serv.	0							
2507	Property Tax Collection	489	0				489		
2531	Legal Services	0							
2551	Planning Services	0	0						
2591	Other Professional Serv.	43,912	10,979		25,911	0	7,022		
2811	Data Processing Services	0							
2813	BOE Sales Tax Audit	0	0						
2819	Election Services	0							
2852	Recreation Supplies	79			0	79			
2898	Other Oper. Exp. Sup.	599			569	30	0		
2899	Other Oper. Exp. Serv.	301			301	0	0		
SERVICE & SUPPLIES TOTAL		401,578	11,379	0	299,280	57,303	33,616	0	0
3210	Interest Expense	23,332		23,332	0				
3220	Bond/Loan Redemption	52,347		52,347	0				
LOAN REDEMPTION TOTAL		75,679	0	75,679	0	0	0	0	0
4101	Cottage Park Lease	0							0
4202	Impv. Other Than Build.	0						0	0
4202	Improvement - Buildings	26,058						0	26,058
4303	Vehicles	0						0	0
4303	Other Equipment	0						0	0
CAPITAL OUTLAY TOTAL		26,058	0		0	0		0	26,058
GRAND TOTAL		625,945	11,379	75,679	350,193	129,021	33,616	0	26,058

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

FY 2022/2023

Appendix B - Expenditures

Final

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	89,886			67,932	21,954			
	Additives	28,017	0	0	15,422	12,595	0		
SALARY TOTAL		117,903	0	0	83,354	34,549	0	0	0
2005	Advertising/Legal Notice	415	415						
2024	Subscriptions	0							
2029	Business Meeting Exp.	0							
2031	Business Travel	0							
2035	Education/Training	500				500			
2038	Employee Recognition	0							
2051	Insurance	0	0						
2061	Memberships	0							
2076	Office Supplies	0							
2081	Postage	0							
2085	Printing-Commercial	0							
2103	Agric./Hort. Services	500			500				
2104	Agric./Hort. Supplies	1,000			1,000		0		
2111	Building Main. Services	2,000					2,000		
2112	Building Main. Supplies	500					500		
2122	Chemical Supplies	19,000				19,000			
2131	Electrical Maintenance Serv	700			200		500		
2132	Electrical Maintenance Supl	250			200		50		
2141	Land Imp. Maintenance Serv	1,800			1,800		0		
2142	Land Imp. Maintenance Supl	7,650			7,500		150		
2151	Mechanical Sys. Services	600			100	500	0		
2152	Mechanical Sys. Supplies	2,100			600	1,000	500		
2162	Painting Supplies	1,700			1,500		200		
2167	Plumbing Maint Services	20,500			11,000		9,500		
2168	Plumbing Maint Supplies	10,040			10,000		40		
2185	Permit Charges	8,300			6,000	2,300	0		
2191	Electricity	52,500			40,000	4,000	8,500		
2192	Gas	18,500			2,500	15,000	1,000		
2193	Refuse Disposal	24,000			22,000	0	2,000		
2195	Sewage Disposal	15,100			11,000		4,100		
2197	Telephone	0							
2198	Water	159,200			157,000		2,200		
2205	Automotive Main. Serv.	5,000			5,000				
2206	Automotive Supplies	6,000			6,000				
2226	Expendable Tools	7,000			7,000				
2236	Fuel/Lubricants	23,000			23,000				
2261	Office Equip. Main. Serv.	0							
2275	Rents/Leases Equipment	200			200				
2291	Equipment Maint Services	6,000			6,000				
2292	Equipment Maint Supplies	1,800			1,800				
2314	Personal Equipment	550			500	50			
2322	Custodial Supplies	0							
2505	Acct./Financial Serv.	0							
2507	Property Tax Collection	1,100					1,100		
2531	Legal Services	0							
2551	Planning Services	0	0						
2591	Other Professional Serv.	50,006	9,506		23,000	8,700	8,800		
2811	Data Processing Services	0							
2813	BOE Sales Tax Audit	0	0						
2819	Election Services	0							
2852	Recreation Supplies	100			0	100			
2898	Other Oper. Exp. Sup.	2,600			2,000	100	500		
2899	Other Oper. Exp. Serv.	1,525			1,000	500	25		
SERVICE & SUPPLIES TOTAL		451,736	9,921	0	348,400	51,750	41,665	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		569,639	9,921	0	431,754	86,299	41,665	0	0

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

Summary

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

Statement of Income, Expenditures and Reserve Balance - Year End June 30
Fiscal Year 2022/2023
 Final

	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Final 2021/2022	Final Budget 2022/2023
<u>Total Beginning Reserve Balance</u>	\$124,223	\$229,239	\$8,000	\$54,681	\$196,513
-					
Assessment Proceeds					
PM & RI District Assessment #2	\$222,059	\$225,260	\$233,501	\$238,062	\$242,347
Taxes - Delinquent	\$0	\$0	\$0	\$0	\$0
Total Assessments	\$222,059	\$225,260	\$233,501	\$238,062	\$242,347
Revenue					
All Non-Tax Revenues	\$326,889	\$5,103	\$14,560	\$589	\$60,447
Primarily Grant Funding, Interest Charges, and Citation/Security Revenue					
Total Income	\$548,948	\$230,363	\$248,061	\$238,651	\$302,794
Total Funding Available	\$673,171	\$459,602	\$256,061	\$293,332	\$499,307
EXPENDITURES					
Salaries and Employee Benefits	\$192,650	\$67,464	\$0	\$44,793	\$83,368
Services and Supplies	\$28,200	\$7,515	\$12,963	\$29,035	\$5,570
Loan Redemption	\$0	\$0	\$0	\$51,473	\$120,270
Capital Outlay	\$211,675	\$376,623	\$165,349	\$44,618	\$70,447
Land Purchase	\$11,408	\$0	\$0	\$0	\$0
Total Expenditures	\$443,933	\$451,602	\$178,312	\$169,919	\$279,655
<u>Total Ending Reserve Balance</u>	\$229,239	\$8,000	\$54,681	\$196,513	\$219,652
Net Change to Reserve Balance	\$105,016	(\$221,239)	\$46,681	\$141,831	\$23,139

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022/2023
Estimated Revenue Summary

Final

REVENUE

<i>Account</i>	Budget 2021/2022	Final 2021/2022	Final Budget 2022/2023
<i>Reserve Balance, 6/30</i>	\$77,749	\$54,681	\$196,513
<i>Assessment Revenue</i>			
PM & RI District Assessment #2	\$236,060	\$238,062	\$242,347
Delinquent Proceeds	\$0	\$0	\$0
Total Assessment Related Revenue	\$236,060	\$238,062	\$242,347
<u>Other Revenue</u>			
Interest and Other Misc. 9410 9790	\$0	\$589	\$0
Law Enforcement 9697 9696	\$0	\$0	\$0
Inter Governmental Aid 9429 9569	\$0	\$0	\$60,447
Total Other Revenue	\$0	\$589	\$60,447
<u>TOTAL REVENUE</u>	\$313,809	\$293,332	\$499,307

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

Fiscal Year 2022/2023
Expenditure Summary

Final

EXPENDITURES*

		Budget 2021/2022	Final 2021/2022	Final Budget 2022/2023
2300	Administration	\$23,400	\$23,029	\$5,570
3200	Loan Redemption	\$0	\$51,473	\$120,270
4200	Maintenance and Operation	\$27,353	\$50,800	\$83,368
5100	Capital Equipment	\$44,712	\$44,618	\$0
5100	Capital Vehicles	\$0	\$0	\$0
5200	Capital Expenditures	\$0	\$0	\$60,447
5200	Loan Redemption/Energy Improvements	\$114,629	\$0	\$10,000
TOTAL EXPENDITURES		\$210,094	\$169,919	\$279,655
6100	Contingency Reserve		\$0	\$0
6300	Capital Replacement Reserve	\$103,715	\$196,513	\$219,652
TOTAL*		\$313,809	\$366,432	\$499,307

*See Appendix B for detailed expenditures and sources.

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

**2000
Administration**

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022-2023**

UNIT 2300 - Assessment District Reimbursements

Final

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

	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
REVENUE			
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>
SERVICES & SUPPLIES			
2005 Advertising/Legal Notices	400	400	450
2051 Insurance/Liability	0	0	0
2507 Property Tax Collection	0	0	0
2551 Planning Services	0	0	0
2591 Other Professional Service (SCI)*	23,000	22,629	5,120
2813 BOE Sales tax Audit	0	0	0
TOTAL SERVICES & SUPPLIES	<u>23,400</u>	<u>23,029</u>	<u>5,570</u>
IMPACT TO ASSESSMENT FUND	(23,400)	(23,029)	(5,570)

* Professional Services
SCI \$5,120

3220
Lease Obligations

**Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022-2023**

UNIT 3220 - Lease Obligations

Final

PROGRAM DESCRIPTION: Expenditures for the Lease Payments for Prior Purchases

REVENUE	<u>BUDGETED FY 21-22</u>	<u>FINAL FY 21-22</u>	<u>FINAL BUDGET FY 22-23</u>
	0	0	0
Total Revenue	\$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	0		
Tractor/Mower - John Deere EOL 04/2023			
Principal	0	0	12,710
Interest	0	0	557
Turf Renovator/Chevy Van - Umpqua EOL 09/2024			
Principal	2,793	2,793	2,927
Interest	580	580	256
4202 Cottage Park Pool Pump/Irrigation			
Principal	3,480	3,480	3,600
Interest	1,927	1,927	1,819
Improvements - Buildings			
Lighting Retrofit - Leaf Lease (EOL 11/2021)	9,125	3,042	0
Cottage Park Heating Umpqua (EOL 03/36)			
Principal	6,090	6,090	6,300
Interest	3,372	3,372	3,183
Howe Park - SMUD Lighting Umpqua (EOL 03/36)			
Principal	7,250	7,250	7,500
Interest	4,015	4,015	3,790
Howe Park - Heating System - Umpqua (EOL 03/36)			
Principal	12,180	12,180	12,600
Interest	6,744	6,744	6,367
Cottage Park/Edison Purchase - Lease (EOL 03/36)			
Principal	0	0	30,000
Interest	0	0	15,616
Improvements - Other Than Buildings			
Sportsfield Lighting - Lease Finpac (EOL 04/25)			
Principal	0	0	10,915
Interest	0	0	2,131
TOTAL SERVICES & SUPPLIES	57,556	51,473	120,270
IMPACT TO ASSESSMENT FUND	(57,556)	(51,473)	(120,270)

4000
Park and Facility Operations

**Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022/2023**

UNIT 4200 - Maintenance and Operation

Final

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

	<u>BUDGETED</u> <u>FY 21-22</u>	<u>FINAL</u> <u>FY 21-22</u>	<u>FINAL</u> <u>BUDGET</u> <u>FY 22-23</u>
REVENUE	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>
SALARIES & BENEFITS			
1110 Full-Time Salaries	0	10,000	7,649
1110 Part- Time Salaries	27,353	30,421	60,647
1220 Social Security/Medicare	2,093	3,092	5,225
1230 Group Insurance/LT	0	0	1,070
1210 PARS Retirement	0	0	0
1210 PERS Retirement	0	0	571
1240 Worker's Comp	2,661	1,042	7,731
1250 Unemployment	547	238	476
TOTAL SALARIES & BENEFITS	<u>32,654</u>	<u>44,793</u>	<u>83,368</u>
SERVICES & SUPPLIES			
2035 Education/Training	0	0	0
2103 Agriculture-Horticulture Services	0	0	0
2162 Painting Supplies	0	0	0
2185 Permit	0	0	0
2206 Automotive Supplies	0	0	0
2236 Fuel Lubricants	0	0	0
2291 Equipment Maintenance Services	0	0	0
2292 Equipment Maintenance Supplies	0	0	0
2551 Planning Services	0	0	0
2811 Data Processing Services	0	0	0
2898 Other Oper. Exp. Sup.	0	6,007	0
TOTAL SERVICES & SUPPLIES	<u>0</u>	<u>6,007</u>	<u>0</u>
IMPACT TO ASSESSMENT FUND	(32,654)	(50,800)	(83,368)

DW10%
RH
GP
WL

5000
Capital Expenditures

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

Unit 5100 - Capital Equipment

Final

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

	<u>BUDGETED</u>	<u>FINAL</u>	<u>FINAL</u>
	<u>FY 21-22</u>	<u>FY 21-22</u>	<u>BUDGET</u>
	0	0	<u>FY 22-23</u>
REVENUE			0
	<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	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
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	0	0	0
4303 Capital Equipment	0		
Computer Replacement	20,000	25,476	0
FECPP Computer Replacement	20,000	19,142	0
Maintenance Vehicle	0	0	10,000
	<u>40,000</u>	<u>44,618</u>	<u>10,000</u>
TOTAL SERVICES & SUPPLIES	40,000	44,618	10,000
IMPACT TO ASSESSMENT FUND	(40,000)	(44,618)	(10,000)

**Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022-2023**

UNIT 5200 - Capital Improvements

Final

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

	BUDGETED FY 21-22	FINAL FY 21-22	FINAL BUDGETED FY 22-23
REVENUE			
Picnic Shelter Grant	60,447	0	60,447
Total Revenue	60,447	0	60,447
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
4202 Improvements (Other than Bldgs)			
Picnic Shelter - Bohemian	60,447	0	60,447
TOTAL SERVICES & SUPPLIES	60,447	0	60,447
IMPACT TO ASSESSMENT FUND	0	0	0

7000
Revenues and Assets

Fulton-El Camino Maintenance and Improvement District (Assessment #2)
Fiscal Year 2022-2023

Unit 7300 - Capital Replacement Reserve Fund

Final

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

<u>FISCAL YEAR</u>	<u>INCREASE (DECREASE)</u>	<u>BALANCE</u>
2007-2008	(\$39,151)	\$40,244
2008-2009	(\$22,086)	\$18,158
2009-2010	\$39,585	\$57,743
2010-2011	(\$30,011)	\$27,732
2011-2012	(\$3,831)	\$23,901
2012-2013	\$66,857	\$90,758
2013/2014	\$56,944	\$147,702
2014/2015	\$18,310	\$166,012
2015/2016	(\$40,441)	\$125,571
2016/2017	\$25,977	\$151,548
2017/2018	(\$27,325)	\$124,223
2018/2019	\$105,016	\$229,239
2019/2020	(\$221,239)	\$8,000
2020/2021	\$85,749	\$54,681
2021/2022	\$141,832	\$196,513
2022/2023	\$23,139	\$219,652

Source of Funding:

FY 22/23 Capital Replacement Reserve Fund Balance	\$219,652
Total	\$219,652

Appendix

Fulton-EI Camino Maintenance and Improvement District (Assessment #2)
 Prior Year Projected 2021/2022
 Appendix B - Expenditures
 Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Maint Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	40,421	0	0	40,421			
	Additives	4,372	0	0	4,372			
SALARY TOTAL		44,793	0	0	44,793	0	0	
2005	Advertising/Legal Notice	400	400					
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	0						
2104	Agric./Hort. Supplies	0						
2111	Building Main. Services	0						
2112	Building Main. Supplies	0						
2122	Chemical Supplies	0						
2131	Electrical Maintenance Service	0						
2132	Electrical Maintenance Supplie	0						
2141	Land Imp. Maintenance	0						
2142	Land Imp. Main. Serv.	0						
2151	Mechanical Sys. Services	0						
2152	Mechanical Sys. Supplies	0						
2162	Painting Supplies	0						
2167	Plumbing Maintenance Service	0						
2168	Plumbing Maintenance Supplie	0						
2171	Rent/Real Estate	0						
2185	Permit Fees	0						
2191	Electricity	0						
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	0						
2236	Fuel/Lubricants	0						
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0						
2291	Other Equip. Main. Serv.	0						
2292	Other Equip. Main. Supplies	0						
2314	Personal Equipment	0						
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	0						
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	22,629	22,629					
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	0						
2898	Other Oper. Exp. Sup.	6,007			6,007			
2899	Other Oper. Exp. Serv.	0						
SERVICE & SUPPLIES TOTAL		29,035	23,029	0	6,007	0	0	0
3210	Interest Expense	16,638		16,638				
3220	Bond/Loan Redemption	34,835		34,835				
LOAN REDEMPTION TOTAL		51,473	0	51,473	0	0	0	0
4202	Impv. Other Than Build.	0					0	
4202	Improvements Buildings	0					0	
4303	Vehicles	0				0		
4303	Other Equipment	44,618				44,618		
CAPITAL OUTLAY TOTAL		44,618	0	0	0	44,618	0	0
GRAND TOTAL		169,919	23,029	51,473	50,800	44,618	0	0

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

FY 2022/2023

Appendix B - Expenditures

Final

CODE	DESCRIPTION	TOTALS	Admin. 2300	Loan Redemption 3220	Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	68,295		0	68,295			
	Additives	15,073		0	15,073			
SALARY TOTAL		83,368	0	0	83,368	0	0	
2005	Advertising/Legal Notice	450	450					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	0			0			
2038	Employee Recognition	0						
2051	Insurance	0						
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0	0					
2103	Agric./Hort. Services	0			0			
2104	Agric./Hort. Supplies	0						
2111	Building Main. Services	0						
2112	Building Main. Supplies	0						
2122	Chemical Supplies	0						
2131	Electrical Maintenance Service	0						
2132	Electrical Maintenance Supplie	0						
2141	Land Imp. Maintenance	0						
2142	Land Imp. Main. Serv.	0						
2151	Mechanical Sys. Services	0						
2152	Mechanical Sys. Supplies	0						
2162	Painting Supplies	0						
2167	Plumbing Maintenance Service	0						
2168	Plumbing Maintenance Supplie	0						
2171	Rent/Real Estate	0						
2185	Permit Fees	0						
2191	Electricity	0			0			
2192	Gas	0			0			
2193	Refuse Disposal	0						
2195	Sewage Disposal	0						
2197	Telephone	0			0			
2198	Water	0			0			
2205	Automotive Main. Serv.	0						
2206	Automotive Supplies	0						
2226	Expendable Tools	0						
2236	Fuel/Lubricants	0						
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	0						
2291	Other Equip. Main. Serv.	0			0			
2292	Other Equip. Main. Supplies	0			0			
2314	Personal Equipment	0						
2322	Custodial Supplies	0						
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	0						
2531	Legal Services	0						
2551	Planning Services	0	0		0			
2591	Other Professional Serv.	5,120	5,120					
2811	Data Processing Services	0			0			
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	0						
2898	Other Oper. Exp. Sup.	0			0			
2899	Other Oper. Exp. Serv.	0						
SERVICE & SUPPLIES TOTAL		5,570	5,570	0	0	0	0	0
3210	Interest Expense	33,719		33,719				
3220	Bond/Loan Redemption	86,552		86,552				
LOAN REDEMPTION TOTAL		120,270	0	120,270	0	0	0	0
4202	Impv. Other Than Build.	0					0	
4202	Buildings	60,447					60,447	
4303	Vehicles	10,000				10,000		
4303	Other Equipment	0				0		
CAPITAL OUTLAY TOTAL		70,447	0	0	0	10,000	60,447	0
GRAND TOTAL		279,655	5,570	120,270	83,368	10,000	60,447	0

