

Final

4000
Park and Facility Operations

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

DEPARTMENT	Final			Parks and Grounds Program: 4200	
	Parks	Human Resources	Services & Supplies	Total Resources	Revenue Generated
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2017/2018	3,960	\$85,231	\$5,729	\$90,960	\$30,000
2018/2019	4,825	\$109,818	\$5,830	\$115,648	\$12,000 *

<u>Source of Funding</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Taxes:	\$169,570	\$37,260	\$99,192
Mandated Cost Recovery			\$4,456
RDA Dissolution			\$0
Other Revenue:	\$53,700	\$53,700	\$12,000
Total:	<u>\$223,270</u>	<u>\$90,960</u>	<u>\$115,648</u>

* \$12,000 Water Resale to San Juan Unified School District

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2018/2019**

4200

Parks and Grounds
Final

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

Human Resources Detail

Full-time	Hours	Salary	Actual	Budget
			2017/2018	2018/2019
Park Maintenance Manager	2,080	57,780	\$57,745	57,780
PM III	1,040	25,680	\$27,486	25,680
SUBTOTAL			\$85,231	\$83,460

Part-time	Hours	Salary	Actual	Budget
			2017/2018	2018/2019
Park Maintenance Worker I (PT)	625		\$0	\$12,313
Park Utility Worker I (PT)	1,080		\$0	\$14,045
SUBTOTAL			\$0	\$26,358

Additives Memo	Actual 2017/2018	Budget 2018/2019
Social Security	\$6,385	6,400
Group Insurance	\$5,344	23,450
PERS	\$16,793	8,136
PARS Retirement	\$0	\$527
Worker's Comp	\$9,822	9,533
Unemployment Insuranc	\$476	571
Total Additives	\$38,819	\$48,617


TOTAL	\$85,231	\$109,818
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Services & Supplies Detail

Number	Description	Actual 2017/2018	Budget 2018/2019
2029	Business Meeting Expense	\$16	\$10
2031	Business Travel	\$35	\$10
2141	Land Improvement Maint. Services	\$0	\$10
2197	Telephone	\$3,405	\$3,200
2314	Personal Equipment	\$1,310	\$2,000
2852	Recreation Supplies	\$963	\$600
SUBTOTAL		\$5,729	\$5,830
GRAND TOTAL		\$90,960	\$115,648

*See Appendix D - Hourly Rate Schedule

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

DEPARTMENT	Final			Building Maintenance Program: 4300	
	 Parks	Human Resources	Services & Supplies	Total Resources	Revenue Generated
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2017/2018	2,000	17,914	\$12,343	\$30,257	\$30,000
2018/2019	520	10,244	\$10,300	\$20,544	\$0 *

<u>Source of Funding</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Taxes:	\$7,006	\$30,257	\$20,544
RDA Dissolution Funds			\$0
Other Revenue:	\$30,000	\$0	\$0
Total:	<u>\$37,006</u>	<u>\$30,257</u>	<u>\$20,544</u>

* Building Rentals Moved to Dept 2400

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

4300

Building Maintenance
Final

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

Human Resources Detail

	<u>Hours</u>	<u>Salary</u>	<u>Actual 2017/2018</u>	<u>Budget 2018/2019</u>
Park Maintenance Worker 1 Step 5 (PT)	520		\$9,610	\$10,244
Park Maintenance Worker 1 Step 2 (PT)	-		\$8,304	\$0
TOTAL	520		\$17,914	\$10,244

<u>Additives Memo</u>	<u>Actual 2017/2018</u>	<u>Budget 2018/2019</u>
Worker's Comp.	\$1,435	\$976
Unemployment Ins	\$622	\$359
Social Security	\$0	\$784
PARS Retirement	\$672	\$0
Medicare	\$260	\$149
Total Additives	\$2,988	\$2,267

Services & Supplies Detail

<u>Number</u>	<u>Description</u>	<u>Actual 2017/2018</u>	<u>Budget 2018/2019</u>
2111	Building Maintenance Services	\$150	\$50
2112	Building Maintenance Supplies	\$1,975	\$1,500
2131	Electrical Maintenance Services	\$213	\$25
2132	Electrical Maintenance Supplies	\$192	\$25
2151	Mechanical Systems Maint. Services	\$325	\$300
2152	Mechanical Systems Maint. Supplies	\$199	\$200
2167	Plumbing Maintenance Services (Roto Rooter)	\$150	\$50
2168	Plumbing Maintenance Supplies	\$126	\$25
2226	Hardware and Tools	\$55	\$25
2275	Rent/Leases Equipment	\$99	\$25
2322	Custodial Supplies	\$8,840	\$8,000
2591	Other Professional Service (Building Alarms)	\$0	\$25
2898	Other Operating Expenses - Supplies	\$20	\$25
2899	Other Operating Expenses - Services	\$0	\$25
	SUBTOTAL	\$12,343	\$10,300
	GRAND TOTAL	\$30,257	\$20,544

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

DEPARTMENT	Parks	Final		Park Police Program: 4400	
<u>Fiscal Year</u>	<u>Man-hours</u>	<u>Human Resources</u>	<u>Services & Supplies</u>	<u>Total Resources</u>	<u>Revenue Generated</u>
2017/2018	11,073	243,800	\$168,139	\$411,939	\$242,800
2018/2019	11,752	265,978	\$228,000	\$493,978	\$369,000

<u>Source of Funding</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Taxes:	\$65,751	\$411,939	\$124,978
Other Revenue:	\$0	\$0	\$369,000
Total:	<u>\$65,751</u>	<u>\$411,939</u>	<u>\$493,978</u>

319,000 Law Enforcement Services
0 Event Security
50,000 Citation Revenue

**Fulton-EI Camino Recreation and Park District
Operating Budget--FY 2018/2019**

4400

Park Police
Final

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

Human Resources Detail

Position	Hours	Salary	Actual 2017/2018	Budget 2018/2019
Chief Of Park Police	1248	\$31.25		\$39,000
FT Sergeant*				-
PT Sergeants	1612	\$23.28		\$37,527
* cost is included in Contract/FEC			\$0	\$76,527
		SUBTOTAL		
FT Sergeant	2080	\$24.70		\$51,376
Patrol Officers	6032	\$19.88		\$119,916
Patrol Sergeants	780	\$23.28		\$18,158
			\$243,800	
	11,752		\$243,800	\$189,451
		TOTAL	\$243,800	\$265,978

Additives Memo	Actual 2017/2018	Budget 2018/2019
Social Security	\$2,778	3,924
Group Insurance	\$0	21,566
PERS	2,372	3,516
PARS Retirement	\$9,143	\$8,048
Worker's Comp	\$10,142	11,969
Unemployment Insurance	\$4,522	\$4,522
Total Additives	\$28,957	\$53,545

Services & Supplies Detail

Number	Description	Actual 2017/2018	Budget 2018/2019
2031	Business Travel	358	2,000
2035	Education/Training	352	15,000
2051	Insurance/Liability	2,750	5,000
2061	Memberships	114	1,000
2085	Printing (Commercial)	2,112	3,000
2171	Rent/Real Estate	29,747	28,300
2197	Telephone	2,757	3,700
2205	Automotive Maintenance Service	11,991	13,000
2206	Automotive Maintenance Supplies	6,566	7,000
2236	Fuel and Lubricants	22,272	25,000
2291	Equipment Maintenance Services- SRC Radios	1,695	11,000
2314	Personal Equipment	10,597	15,000
2531	Legal Services	3,870	10,000
2591	Other Professional Service (JDS, Carol Miller, Communications)	63,903	75,000
2898	Other Operating Expense Supplies	9,055	14,000
	SUBTOTAL	\$168,139	228,000
	GRAND TOTAL	\$411,939	\$493,978

Final

5000
Capital Expenditures

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

5100 Capital Equipment
Final

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

4303	<u>Vehicles</u>	
	Park Police Vehicles	
	Lease - 2016 Chevy Tahoe - KS Statebank EOL 2019	\$12,300
	Chevy Van 15 Passenger - Trident EOL 2020	\$7,900
4303	<u>Other Equipment</u>	

<u>TOTAL CAPITAL EQUIPMENT</u>	20,200
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Source of Funding

Property Taxes	\$20,200
Reserve Fund	\$0

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

5200 Capital Improvements
Final

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

4202	<u>Improvements (other than buildings)</u>	
	Misc. Park Improvements	\$109,000
	Community Center Patio Improvements	\$30,000
	Park Benches and Picnic Tables	\$14,575
	Stainless Steel Wash Sinks	\$9,000
	Stainless Steel Toilets	\$10,000
	Drinking Fountains	\$7,500
	Seely Parl Drainage Walkway	\$19,925
	Basketball Courts	\$96,450
4202	<u>Improvements Buildings</u>	
	Edison Duplex Roof	\$10,000
	 <u>TOTAL CAPITAL IMPROVEMENTS</u>	 \$306,450
	 <u>Source of Funding</u>	
	Property Tax	\$10,000.00
	Intergovernmental Aid	
	State Grant	\$96,450.00
	Proposition 68	\$200,000.00
		\$306,450.00

Final

6000
Revenues and Assets

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

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		\$27,140

*

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

6400

In Lieu (Trust Account 0088)
Final

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Lieu Fees</u>	<u>Interest</u>	<u>Transfers</u>	<u>Ending Balance</u>
2002/2003	\$7,590	\$0	\$150	(\$7,500)	\$240
2003/2004	\$240	\$0	\$4	\$0	\$17,524
2004/2005	\$17,524	\$0	\$182	\$0	\$17,706
2005/2006	\$17,706	\$0	\$204	\$0	\$17,910
2006/2007	\$17,910		\$557		\$18,467
2007/2008	\$18,467	\$60,581	\$3,146	(\$72,000) *	\$10,194
2008/2009	\$10,194		\$3,386	\$72,000 **	\$87,706
2009/2010	\$87,706	\$3,800	\$557	(\$84,000) ***	\$8,063
2010/2011	\$8,063	\$2,117	\$93		\$10,273
2011/2012	\$10,273	\$68,545	\$28	(\$78,818) ****	\$28
2012/2013					\$28
2013/2014			\$1		\$29
2014/2015					\$29
2015/2016					\$29
2016/2017		\$78	\$1		\$108
2017/2018			\$1		\$109

- * Transferred to Maintenance and Improvement Budget
- ** Transfer was budgeted but, due to change in funding, was not made
- *** Transferred to Landscape and Lighting Assessment District Budget
- ****Transferred to General Fund for Land Purchase

**Fulton-El Camino Recreation and Park District
Operating Budget--FY 2018/2019**

7300 Reserves Balance
Final

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

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

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

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

Source of Funding:

Tax Base:	-
In Lieu Funds	-
FY 18/19 Reserve Balance	\$514,336

CRDEB Remaining Obligation Reserve	\$27,140
Liability Self-Funded Deductible Reserve	\$36,810
Land Acquisition Reserve	\$2,000
Capital Replacement/Acquisition Reserve Fund	\$448,386

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

Final

Appendix

**Fulton-EI Camino Recreation and Park District
Salary Schedule and Additives FY 18/19**

Monthly Salary Range Final

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	TITLE
A	2,809	2,949	3,097	3,252	3,414	PM 1, Rangers, Rec Coordinator 1
B	3,252	3,414	3,585	3,764	3,953	PM 2, Police, Rec Coordinator 2, Admin Asst
C	4,116	4,281	4,452	4,630	4,815	PM 3, Supervisors, Sergeants
D	4,630	4,815	5,008	5,208	5,416	Managers, Deputy Chief
E	5,208	5,416	5,633	5,858	6,093	Superintendents, Police Chief
F	6,589	6,853	7,127	7,412	7,708	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: 0.470% of payroll Recreation: 2.55% of payroll Parks: 9.53% of payroll Safety: 4.510% of payroll				
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)				
4. Med/Hospital Plan Avg 0 % increase from 15/16	FB	One Person:\$819.68 Two Persons: \$1,645.91 Family: \$2,136.77				
5. Dental Plan (Delta Dental) DD-0% increase from 16/17 DD-Exp 2019 VSP - Exp 9/18	FB	One Person: \$51.28 Employee + Spouse: \$109.92 Employee + three or more: 169.05	Vison Service Plan 11.30 17.50 29.30			
6. PERS	MC	Employee: Base Pay (Tier 1 & 2) - \$133*5% (1.0% Paid by District) Employee: Base Pay (Tier 3) 6.25% Employer: T1 Base Pay*8.921% (Paid by District) Employer: T2 Base Pay*7.20% (Paid by District) Employer: PEPRA Base Pay*6.533% (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	F06	F07	F08	F09	F10	F11
	2%	3%	2%	2%	0%	0%
	F12	F13	F14	F15	F16	F17
	1%	2%	2.0%	3.0%	2%*	2.0%

* revised pay scale, 2% COLA is a minimum

Fulton-El Camino Recreation and Park District
Operating Budget - FY 18/19

***Regular Part Time Hourly Rate Grid 07/01/2018 - 06/30/19**

Title	Scale	STEP 1	STEP 2	Preliminary	STEP 4	STEP 5
PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Plann	A	16.21	17.02	17.87	18.77	19.70
PM 2, Police, Rec Coordinator 2, Admin Asst	B	18.77	19.70	20.69	21.72	22.81
PM 3, Supervisors, Sergeants, Office Mgr	C	23.75	24.94	26.18	27.49	28.87
Managers, Deputy Chief	D	26.71	27.78	28.89	30.05	31.25
Superintendents, Police Chief	E	30.05	31.25	32.50	33.80	35.15

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: 0.47% of payroll Recreation: 2.55% of payroll Parks 9.53% of payroll Safety 4.56% of payroll
3. Unemployment Insurance	MC	3.5% of base pay (Maximum of the first \$7,000)
4. Med/Hospital Plan	FB	\$409.84 Per Month upon submission of proof of purchase for health insurance
5. Personal Leave	FB	7 hours per month upon completion of six month's contiguous employment averaging 34 hours/week
6. Holidays	FB	10 per year @ 7 hours per holiday

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

Fulton-El Camino Recreation and Park District
Operating Budget - FY 18/19

Part Time Hourly Rate Grid 07/01/2018 - 12/31/2018

	Title	STEP 1	STEP 2	Preliminary	STEP 4	STEP 5
x	PUW 1, Rec Leader 1	11.00	11.55	12.13		
y	PUW 2, Rec Leader 2	12.10	12.71	13.34		
z	PUW 3, Rec Leader 3	13.31	13.98	14.67		
A	PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Planning Intern	16.21	17.02	17.87	18.77	19.70
B	PM 2, Police, Rec Coordinator 2, Admin Asst	18.76	19.70	20.68	21.72	22.80
C	PM 3, Supervisors, Sergeants, Office Mgr	23.75	24.70	25.69	26.72	27.78
D	Managers, Deputy Chief	26.71	27.78	28.89	30.05	31.25
E	Superintendents, Police Chief	30.05	31.25	32.50	33.80	35.15

Part Time Hourly Rate Grid 01/01/2019 - 06/30/2019

	Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
x	PUW 1, Rec Leader 1	12.00	12.60	13.23		
y	PUW 2, Rec Leader 2	13.20	13.86	14.55		
z	PUW 3, Rec Leader 3	14.52	15.25	16.01		
A	PM 1, Rangers, Rec Coordinator 1, Acct Clerk, Planning Intern	16.21	17.02	17.87	18.77	19.70
B	PM 2, Police, Rec Coordinator 2, Admin Asst	18.76	19.70	20.68	21.72	22.80
C	PM 3, Supervisors, Sergeants, Office Mgr	23.75	24.70	25.69	26.72	27.78
D	Managers, Deputy Chief	26.71	27.78	28.89	30.05	31.25
E	Superintendents, Police Chief	30.05	31.25	32.50	33.80	35.15

Assumptions:

- X,Y,Z Adjusted to reflect minimum wage increase
- A - F Adjusted by COLA only and reimplementing step increases

Stipend Scale - 2018

Swim Team	STEP 1	STEP 2	STEP 3
Head Swim Coach	4,400.00	4,700.00	5,000.00