



FINAL BUDGET

FYE: June 30, 2027

BOARD OF DIRECTORS:

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

Board Approved on August 20, 2026

STAFF

Emily Ballus, General Manager
Mike Chahal, Chief Financial Officer

**Fulton-El Camino Recreation and Park District
Final Operating & Capital Budget
Fiscal Year July 01, 2026 - June 30, 2027**

Table of Contents

	<u>Pages</u>
Summary All Funds - 342A, 396A & 396B	03 - 07
General Fund 342A - Summary	08 - 11
Board of Directors	12 - 13
Administration	14 - 16
Recreational Services	17 - 26
Park & Facility Operations	27 - 30
Revenues and Assets	31 - 34
Appendix - Expenditures	35 - 37
All Funds Salary Analysis	38 - 40
Special Assessment #1 Fund 396A - Summary	41 - 44
Administration	45 - 46
Park & Facility Operations	47 - 50
Revenues and Assets	51 - 52
Appendix - Expenditures	53 - 55
Special Assessment #2 Fund 396B - Summary	56 - 59
Administration	60 - 61
Park & Facility Operations	62 - 63
Capital Expenditures	64 - 65
Revenues and Assets	66 - 67
Appendix - Expenditures	68 - 70
Debt Service Fund 342C - Summary	71 - 72
Capital Projects Fund 342D - Summary	73 - 74

**Fulton-El Camino Recreation and Park District
Combined Funds (Excluding Debt Service & Capital Projects)**

**Combined Funds 342A, 396A & 396B
2026/2027 Final Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Actual FY 25/26	Final Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Assessment 1	\$437,938	\$451,955	\$466,287	\$485,096	\$494,313
Assessment 2	246,746	253,838	262,184	272,761	277,943
Taxes - General Fund	1,651,207	1,773,606	1,859,670	1,948,837	2,007,302
Measure Q Proceeds / Reimb.	-	-	-	245,492	50,144
Total Taxes	\$2,335,891	\$2,479,399	\$2,588,141	\$2,952,185	\$2,829,701
Earned Income:					
All Non-Tax Revenues*	933,813	1,074,915	471,661	374,731	442,507
Total Operating Income	\$3,269,704	\$3,554,315	\$3,059,802	\$3,326,916	\$3,272,208
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits**	\$1,823,563	\$1,957,663	\$1,632,827	\$1,482,891	\$1,582,611
Unfunded Pension Liability & Retiree Health	235,083	235,879	271,206	304,285	334,689
Services and Supplies	1,086,408	1,267,276	1,934,809	1,373,571	1,311,244
Loan Redemption	126,053	104,368	100,998	-	-
Total Operating Expenses	\$3,271,107	\$3,565,186	\$3,939,840	\$3,160,748	\$3,228,544
NET INCOME (LOSS) FROM OPERATIONS	(\$1,403)	(\$10,871)	(\$880,038)	\$166,168	\$43,664
CAPITAL RELATED ITEMS:					
Capital Related Grants and Other Income	\$0	\$451,230	\$599,212	\$244,096	\$1,193,000
Capital Outlay	(208,381)	(302,449)	(462,625)	(469,388)	(1,193,000)
Transfers In/Out PY Audit	-	-	-	-	-
Net Capital Investment	(\$208,381)	\$148,781	\$136,587	(\$225,292)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$209,784)	\$137,911	(\$743,450)	(\$59,125)	\$43,664
BEGINNING RESERVE BALANCE	1,124,764	914,980	1,052,891	309,441	250,316
ENDING RESERVE BALANCE	\$914,980	\$1,052,891	\$309,441	\$250,316	\$293,980

*The ERAF property tax shift started during the 1992-1993 fiscal year to help solve the State budget crisis. The ERAF I shifts property tax revenues, designated tax revenues, designated for special districts, to community colleges and schools K-12. The accumulated total property tax revenues shifted from FECRPD from the 1992-1993 fiscal year through the 2023-2024 fiscal year was **\$14,830,092**. The reduction for 2025-2026 has not been updated.*

Key Assumptions

* Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Picnic Rentals and Misc Reimbursements (i.e. Measure Q, etc.)

** Salaries & Wages includes a 2.5% COLA increase for all full-time and year-round part-time staff.

Fulton-El Camino Recreation and Park District
Estimated Funding Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

FUNDING SOURCE	Account	Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
PM & RI District Assessment #1		\$460,090	\$485,096	\$494,313
PM & RI District Assessment #2		258,407	272,761	277,943
Taxes - Delinquent	9104, 9105	16,277	39,579	40,767
Taxes--Secured Roll	9101	1,597,458	1,667,085	1,717,098
Taxes--Unsecured Roll	9102	56,768	64,965	66,914
Taxes--Supplemental	9103	37,902	23,751	24,463
Taxes--Unitary	9106	27,068	29,423	30,306
Homeowners Property Subvention - HOPTER	9522	11,379	10,683	11,003
Miscellaneous Taxes	9110, 9120	48	83	85
Property Tax Pr Unsec	9130, 9140	813	786	810
RDA Dissolution Funds		19,827	33,892	34,909
Redevelopment Pass-Through		59,275	78,590	80,948
Measure Q - Bonds Proceeds / Reimb.		-	245,492	50,144
Total Tax Related Revenue		\$2,545,312	\$2,952,185	\$2,829,701
Other Revenue				
Interest Income	9410	\$28,002	(\$10,598)	\$1,408
Building Rentals	9429	126,650	98,606	115,000
In-Lieu Fees (Account 0088)	9529	-	-	-
Operating Transfer In	9569	-	32,801	-
Operating Transfer Out		-	-	-
Inter Governmental Aid - Relief	9569	-	-	-
Recreation Fees	9646	272,956	209,465	240,970
Water Resale*	9708	26,000	44,569	46,797
Vehicle Code Fines	9310	20,000	-	-
Law Enforcement Services	9697	195,000	-	-
Interest and Other Misc.	9790	24,102	-	-
2332, 2334, 2336 Edison	9429	36,000	-	-
Interfund Trans	9696	-	-	-
Other Misc	9649	-	32,689	38,332
Covid-19 Relief Funds	9595	-	-	-
Pool Rental	9646	-	-	-
Insurance Proceeds	9569	-	173,799	-
Interest Income	9410	-	-	-
Lease Property Use	9690	-	-	-
Grant Proceeds	9569	510,447	70,297	1,193,000
Total Other Revenue		1,239,156	651,628	1,635,507
TOTAL REVENUE		\$3,784,468	\$3,603,813	\$4,465,208

Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

EXPENDITURES*	Account	Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
Board of Directors	1100	\$13,508	\$10,261	\$34,865
Management/Administration	2100	185,966	177,684	188,702
Business and Financial	2300	965,501	1,049,153	1,019,279
Facility Rentals	2400	123,151	146,277	152,595
Youth Programs	3200	80,324	47,398	49,804
Youth Programs - O/D Equity Grant				
Youth Sports	3300	30,800	10,927	19,641
Adult Sports	3400	59,260	37,842	32,350
Aquatics	3500	202,215	166,650	210,551
Leisure Classes and Events	3600	26,680	15,369	125
Special Events/Special Revenue	3700	22,653	30,538	22,510
Senior Citizens/Community Services	3800	19,622	16,341	8,096
Recreation General	3900	41,956	65,627	63,883
Grounds Equipment and Maintenance	4200	1,075,513	1,044,490	1,070,598
Building Maintenance and Security	4300	104,933	83,038	103,258
Park Police	4400	1,140,227	148,555	130,000
Pool Maintenance and Operation	4500	88,050	72,742	68,000
Edison Properties	4600	18,550	7,997	4,145
Load Redemption	3220	101,003	-	-
Capital Equipment	5100	-	-	-
Vehicles	5100	-	-	-
Operating Transfer Out	5102	-	-	-
Youth Programs - O/D Equity Grant	3200	-	-	93,000
Capital Expenditures - Grants	5200	610,447	469,388	1,100,000
Capital Expenditures	5200	120,000	29,862	50,144
TOTAL EXPENDITURES		\$5,030,359	\$3,630,137	\$4,421,544

* See Appendix B for detailed expenditures and sources.

Fulton-EI Camino RPD
Expenditures - All Funds
FYE: June 30, 2023 - 2027

CODE	DESCRIPTION	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTUAL 2025/2026	BUDGET 2026/2027
1000	Salaries - FT & PT	\$ 1,400,209	\$ 1,520,964	\$ 1,167,808	\$ 1,024,235	\$ 1,082,712
	Additives	658,437	672,577	736,226	762,943	834,588
	SALARY TOTAL	\$2,058,646	\$2,193,542	\$1,904,033	\$1,787,177	\$1,917,300
2005	Advertising/Legal Notice	\$ 1,698	\$ 862	\$ 1,812	\$ 48,473	\$ 6,200
2029	Business Meeting Exp.	4,579	3,550	1,872	599	550
2031	Business Travel	1,776	4,500	869	1,751	3,037
2035	Education/Training	4,097	15,700	9,186	7,177	7,700
2038	Employee Recognition	2,966	5,000	3,328	3,351	3,600
2051	Insurance	119,571	128,200	125,671	86,685	74,967
2061	Memberships	13,790	14,555	14,820	14,456	13,384
2076	Office Supplies	15,417	13,000	4,347	7,123	6,000
2081	Postage	7,228	4,800	215	42	12,750
2085	Printing-Commercial	10,479	13,938	3,777	2,424	15,600
2103	Agric./Hort. Services	12,546	800	3,029	1,748	2,500
2104	Agric./Hort. Supplies	408	1,000	2,287	828	1,000
2111	Building Main. Services	1,109	1,000	5,622	7,138	6,000
2112	Building Main. Supplies	1,159	1,600	2,239	131	-
2122	Chemical Supplies	22,170	25,000	13,344	11,141	12,000
2131	Electrical Maintenance Services	2,894	4,500	3,999	-	-
2132	Electrical Maintenance Supplies	975	1,050	1,569	364	-
2141	Land Imp. Maintenance Service	2,383	159,800	198,560	201,730	193,680
2142	Land Imp. Maintenance Supplies	17,695	10,250	5,952	316	-
2151	Mechanical Sys. Services	801	1,500	5,858	-	6,750
2152	Mechanical Sys. Supplies	8,188	8,500	5,439	2,960	3,000
2162	Painting Supplies	2,384	1,700	1,618	231	1,000
2167	Plumbing Maintenance Services	51,294	16,000	7,216	4,747	4,250
2168	Plumbing Maintenance Supplies	10,778	11,050	4,085	4,410	2,500
2171	Rent/Real Estate	31,848	32,960	27,270	-	-
2185	Permit Fees	7,131	8,000	5,052	4,943	4,250
2191	Electricity	74,668	65,000	77,748	89,591	89,500
2192	Gas	12,820	18,000	13,003	19,002	20,750
2193	Refuse Disposal	28,031	25,200	42,174	26,609	30,000
2195	Sewage Disposal	15,793	15,300	15,681	10,456	7,500
2197	Telephone	15,928	13,810	12,484	13,742	12,120
2198	Water	147,161	157,200	192,948	229,496	231,500
2205	Automotive Main. Serv.	19,239	20,000	10,031	2,933	5,000
2206	Automotive Supplies	11,125	16,000	6,944	5,074	2,500
2226	Expendable Tools	5,154	7,250	2,406	2,781	3,650
2236	Fuel/Lubricants	48,259	48,000	21,506	12,457	12,000
2261	Office Equip. Main. Serv.	-	500	74	174	750
2275	Rents/Leases Equipment	10,876	10,700	14,006	8,402	12,361
2291	Other Equip. Main. Serv.	18,180	17,000	4,380	2,165	2,750
2292	Other Equip. Main. Supplies	1,780	2,000	1,504	1,390	2,000
2314	Personal Equipment	15,517	16,400	14,527	7,753	7,500
2322	Custodial Supplies	22,873	18,300	7,859	13,143	13,000
2505	Acct./Financial Serv.	10,400	10,400	11,500	15,500	20,500
2507	Property Tax Collection	17,474	17,600	29,436	31,091	21,345
2531	Legal Services	13,964	14,000	166,197	92,001	25,000
2551	Planning Services	-	32,500	10,951	26,379	-
2591	Other Professional Serv.	154,904	168,322	711,936	189,863	274,805
2811	Data Processing Services	5,530	12,010	20,579	18,050	18,050
2817	Election Services	1,887	-	200	-	24,100
2852	Recreation Supplies	51,353	47,031	63,485	89,105	61,306
2898	Other Oper. Exp. Sup.	22,373	21,050	14,781	42,693	22,200
2899	Other Oper. Exp. Serv.	3,366	3,050	9,371	10,828	5,800
2915	Compass Costs	2,144	1,438	-	-	4,539
2987	Land Line Charges	245	400	61	128	-
	SERVICE & SUPPLIES TOTAL	\$1,086,408	\$1,267,276	\$1,934,809	\$1,373,571	\$ 1,311,244
3210	Interest Expense	\$ 46,942	\$ 30,356	\$ 27,260	\$ -	\$ -
3220	Bond/Loan Redemption	79,111	74,011	73,738	-	-
	LOAN REDEMPTION TOTAL	\$ 126,053	\$ 104,367	\$ 100,998	\$ -	\$ -
4202	Impv. Other Than Build.	\$ 196,356	\$ 296,663	\$ 380,889	\$ -	\$ 193,000
4202	Improvements - Bldg	-	5,786	7,645	469,388	1,000,000
4303	Vehicles	2,025	-	-	-	-
4303	Equipment	10,000	-	74,091	-	-
	CAPITAL OUTLAY TOTAL	\$ 208,381	\$ 302,449	\$ 462,625	\$ 469,388	\$ 1,193,000
	GRAND TOTAL	\$ 3,479,488	\$ 3,867,634	\$ 4,402,465	\$ 3,630,136	\$ 4,421,544

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

**General Fund 342A
2026/2027 Final Operating Budget**

Summary

Fulton-EI Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Actual FY 25/26	Final Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$1,651,207	\$1,773,606	\$1,859,670	\$1,948,837	\$2,007,302
Measure Q Proceeds / Reimb.	-	-	-	121,672	-
Earned Income:					
All Non-Tax Revenues *	844,556	981,090	400,345	327,148	380,970
Total Operating Income	\$2,495,763	\$2,754,696	\$2,260,015	\$2,397,657	\$2,388,272
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$1,622,272	\$1,798,778	\$1,588,194	1,304,181	\$1,393,196
Unfunded Pension Liability & Retiree Health	235,083	235,879	271,206	304,285	334,689
Services and Supplies	630,465	612,928	1,279,157	648,844	623,269
Loan Redemption	13,259	-	-	-	-
Total Operating Expenses	\$2,501,079	\$2,647,585	\$3,138,557	\$2,257,309	\$2,351,154
NET INCOME (LOSS) FROM OPERATIONS	(\$5,316)	\$107,111	(\$878,542)	\$140,348	\$37,118
CAPITAL & OTHER NON-OPERATING:					
Grants and Other	\$0	\$0	\$75,000	\$0	\$93,000
Outdoor Equity Grant Expenses	-	-	-	-	(93,000)
Capital Outlay	(181,481)	(55,552)	-	-	-
Transfers In PY Audit**	-	-	-	32,801	-
Net Capital Investment	(\$181,481)	(\$55,552)	\$75,000	\$32,801	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$186,797)	\$51,559	(\$803,542)	\$173,149	\$37,118
BEGINNING RESERVE BALANCE	876,845	690,046	741,604	(61,937)	111,212
ENDING RESERVE BALANCE *	\$690,046	\$741,604	(\$61,937)	\$111,212	\$148,330

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

** Transfers In PY Audit - are transfer from Fund 396B for grant reimbursement recorded on Fund 396B in error in the p/y.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)

<u>REVENUE</u>	<u>Account</u>	Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
Taxes - Delinquent	9104, 9105	\$17,962	39,579	\$40,767
Taxes--Secured Roll	9101	1,663,378	1,667,085	\$1,717,098
Taxes--Unsecured Roll	9102	62,247	64,965	\$66,914
Taxes--Supplemental	9103	36,567	23,751	\$24,463
Taxes--Unitary	9106	29,817	29,423	\$30,306
HO Property Subvention - HOPTER	9522	11,153	10,683	\$11,003
Miscellaneous Taxes	9110, 9120	201	83	\$85
Property Tax Pr Unsec	9130, 9140	1,232	786	\$810
RDA Dissolution Funds	9196	24,388	33,892	\$34,909
Redevelopment Pass Through	9533	68,571	78,590	\$80,948
Total Tax Related Revenue		\$1,915,517	\$1,948,837	\$2,007,302
<u>Other Revenue</u>				
Building Rentals	9429	\$130,750	98,606	115,000
In-Lieu Fees (Account 0088)	9529	-	-	-
Other Grant Proceeds	9569	-	-	93,000
Interfund Reimb.	5991	32,801	32,801	-
Recreation Fees	9646	237,060	209,465	240,970
Interest Income	9410	7,200	(7,671)	-
Vehicle Code Fines	9310	-	-	-
Law Enforcement Services	9697	-	-	-
Misc. Other	9790	9,500	26,748	25,000
Land Purchase	9872	-	-	-
Energy Improvements	9872	-	-	-
Lease Property Use	9690	-	-	-
Cash Overages	9710	-	-	-
Measure Q Proceeds / Reimb.		11,458	121,672	-
Total Other Revenue		428,769	481,621	\$473,970
TOTAL REVENUE		\$2,344,286	\$2,430,458	\$2,481,272

Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)

<u>EXPENDITURES*</u>	Account	Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
Board of Directors	1100	\$15,923	\$10,261	\$34,865
Management/Administration	2100	181,316	\$177,684	\$188,702
Business and Financial	2300	944,301	1,029,532	995,329
Facility Rentals	2400	136,286	146,277	152,595
Youth Programs	3200	50,780	47,398	49,804
Youth Programs - O/Dr Equity Grant	3200	-	-	93,000
Youth Sports	3300	11,980	10,927	19,641
Adult Sports	3400	37,185	37,842	32,350
Aquatics	3500	181,183	166,650	210,551
Leisure Classes and Events	3600	23,878	15,369	125
Special Events/Special Revenue	3700	25,610	30,538	22,510
Senior Citizens/Community Services	3800	19,849	16,341	8,096
Recreation General	3900	74,943	65,627	63,883
Grounds Equipment and Maintenance	4200	309,033	271,273	339,447
Building Maintenance and Security	4300	82,036	83,038	103,258
Park Safety	4400	123,561	148,555	130,000
TOTAL EXPENDITURES		\$2,217,864	\$2,257,309	\$2,444,154

* See Appendix B for detailed expenditures and sources.

General Fund - Fund 342A
Board Of Directors: 1100

1000
Board of Directors

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 1100 - BOARD OF DIRECTORS
Cost Center: 9349342110**

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.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10122000	Board Member Salaries	\$10,000	\$9,100	\$10,000
10122000	Social Security/Medicare	765	696	765
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	158	-	-
	TOTAL SALARIES & BENEFITS	\$10,923	\$9,796	\$10,765
G/L CODE				
20202900	Conference and/or Official Mtg Exp.*	\$3,000	\$464	\$0
20206100	Membership	0	0	0
20202900	Election Services (General)	2,000	0	24,100
	TOTAL SERVICES & SUPPLIES	\$5,000	\$464	\$24,100
	IMPACT TO GENERAL FUND	(\$15,923)	(\$10,261)	(\$34,865)
10122000	Board Member stipend of \$100/meeting and 5 BM for combined 100 meetings.			
20202900	Conference and/or Official Mtg Exp.			
20202900	Expense is due to the higher number of candidates running for office than available positions.			

General Fund - Fund 342A
Administration: 2100 - 2300

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2100 - GENERAL MANAGER
Cost Center: 9349342210**

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
G/L CODE	SALARIES & BENEFITS			
10111000	Full- Time Salaries	\$118,725	\$118,726	\$130,000
10114300	Allowances	3,600	3,600	3,600
10122000	Social Security/Medicare	9,082	9,450	10,220
10123000	Group Insurance / LT	13,597	13,355	14,379
10121000	PERS Retirement	9,450	9,226	10,400
10125000	Unemployment	112	112	116
	TOTAL SALARIES & BENEFITS	\$154,566	\$154,469	\$168,715
G/L CODE	SERVICES & SUPPLIES			
20202900	Official Meeting Expense*	\$450	\$135	450
20203100	Business Travel	2,500	0	1,937
20203500	Education/Training***	3,000	5,077	1,000
20203800	Employee Recognition/Meetings	4,000	3,359	3,600
20206100	Memberships****	14,800	13,266	13,000
20255100	Planning Services*****	2,000	1,379	-
	TOTAL SERVICES & SUPPLIES	\$26,750	\$23,215	\$19,987
	IMPACT TO GENERAL FUND	(\$181,316)	(\$177,684)	(\$188,702)
20202900	Official Meeting Expense*		202061 Memberships****	
	Community Meetings \$150		Rotary Club of Arden Arcade	\$1,500
	Parking, Misc. Mtgs 300		CPRS	250
20202900	Total \$450		CARPD Membership - District	3,250
			CSDA Membership - District	9,500
20203500	Education/Training***		CPRS Membership - District	750
	CARPD Annual Meeting \$250		Greater Arden Chamber of Comm.	150
	CSDA Legislation Days 250		LAFCO	400
	CSDA Conference 250			\$15,800
	CSDA GM Training 250			
	Total 1,000			

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2300 - BUSINESS AND FINANCIAL
Cost Center: 9349342230**

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.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
SALARIES & BENEFITS				
10111000	Full-Time Salaries*	\$192,686	196,940	\$202,710
10122000	Social Security/Medicare	14,740	16,415	17,309
10123000	Group Insurance/LT	50,946	66,008	62,887
10123000	Group Insurance Disab., Dental & VSP	6,900	6,242	21,026
10123000	Group Insurance Retiree	69,180	62,598	69,930
10121000	PERS Retirement	15,338	17,405	17,943
10121000	Calpers Unfunded Liability	241,398	241,687	264,759
10124000	Worker's Comp	91,402	106,402	55,646
10125000	Unemployment	302	(9)	347
	TOTAL SALARIES & BENEFITS	\$682,892	\$713,689	\$712,557
SERVICES & SUPPLIES				
20203100	Business Travel	\$1,000	\$1,383	\$1,100
20203500	Education and Training	1,500	517	1,500
20205100	Insurance/Liability - Liability	79,259	84,259	72,467
20207600	Office Supplies	7,500	7,123	6,000
20208100	Postage-Postage Meter	750	42	750
20208500	Printing Services (Commercial)	600	-	600
20219700	Telephone**	10,250	13,032	12,120
20226100	Office Equipment Maintenance	750	174	750
20227500	Rents/Leases of Equipment - Printer	6,301	7,361	7,361
20250500	Auditor	12,500	15,500	20,500
20250700	Property Tax Collection Fees	21,000	30,804	21,000
20253100	Legal Services	50,000	55,407	25,000
20255100	Planning Services	25,000	25,000	-
20259100	Other Professional Services****	45,023	42,930	76,035
20281100	Data Processing***	17,476	18,050	18,050
20285200	Recreational Supplies	-	107	-
20289800	Other Operating Expenses - Supplies	7,500	13,113	15,000
20291500	Compass Cost*****	-	1,042	4,539
	TOTAL SERVICES & SUPPLIES	\$286,409	\$315,843	\$282,772
	IMPACT TO GENERAL FUND	(\$969,301)	(\$1,029,532)	(\$995,329)

101110 Staffing*: MC & DB @ 100%, & RR @ 70%.

202197 Telephone Expenses**		202591 Other Professional Services****	
Tmobile	\$5,520	ITS	\$27,785
ATT & Telink	6,600	Misc. - Drug Tests, physicals	750
Total	\$12,120	GASB 68	1,250
		GASB 75	1,250
		GOB Survey	15,000
202811 Data Processing Expenses***		Granicus	30,000
Sportsman	\$4,000	Total	\$76,035
Stenote AI	240		
Streamline	9,250	202915 Compass*****	
Adobe Studio	2,663	2 Compass Lmt User License	\$2,595
Other Misc.	1,897	2 Compass Connection Fees	1,944
Total	\$18,050	Total	\$4,539

General Fund - Fund 342A
Recreation Services: 2400, 3200 - 3900

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2400 - FACILITY & PICNIC RENTALS
Cost Center: 9349342240**

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

		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
				FY 26-27
COST CENTER	REVENUE			
9349342241	Hall Rental	\$112,000	84,729	\$105,000
9349342242	Picnic Area Rental	18,750	8,912	10,000
	TOTAL REVENUE	\$130,750	\$93,640	\$115,000
	SALARIES & BENEFITS			
G/L CODE	Full- Time Salaries	\$67,664	\$68,906	\$71,902
10111000	Part- Time Salaries	18,782	15,194	19,159
10122000	Social Security/Medicare	5,449	6,033	6,280
10123000	Group Insurance / LT	26,795	35,405	36,907
10121000	PARS Retirement	704	570	718
10121000	PERS Retirement	6,355	7,927	8,003
10125000	Unemployment	347	453	347
	TOTAL SALARIES & BENEFITS	\$126,096	\$134,488	\$143,314
G/L CODE	SERVICES & SUPPLIES			
20205100	Insurance (HUB)	\$3,840	\$2,418	\$2,500
20206100	Memberships	-	320	384
20285200	Recreational Supplies	-	3,004	1,197
20289800	Other Operating Expenses - Supplies	3,500	2,232	2,000
20289900	Other Operating Expenses - Services	2,850	3,815	3,200
	TOTAL SERVICES & SUPPLIES	\$10,190	\$11,789	\$9,281
	IMPACT TO GENERAL FUND	(\$5,536)	(\$52,636)	(\$37,595)
10111000	Staffing: JD @ 60%, MJ @ 50%, & 2 Event Staff for Total 1,080 hrs or .52 FTE			

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3200 -YOUTH PROGRAMS
Cost Center: 9349342320**

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
COST CENTER	REVENUE			
9349342321	Adventure Club	\$49,500	\$28,883	\$36,500
9349342325	O/D Equity Grant (Other Operating)	\$0	\$0	93,000
	TOTAL REVENUE	\$49,500	\$28,883	\$129,500
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$15,692
10111000	Part- Time Salaries	25,393	24,356	28,182
10122000	Social Security/Medicare	1,476	349	409
10123000	Group Insurance / LT	2,895	-	-
10121000	PARS Retirement	952	903	1,057
10121000	PERS Retirement	1,153	-	-
10125000	Unemployment	429	385	465
	TOTAL SALARIES & BENEFITS	\$46,780	\$40,889	\$45,804
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Adventure Club	\$4,000	\$6,508	\$4,000
20289800	O/D Equity Grant Expenses	-	-	93,000
	TOTAL SERVICES & SUPPLIES	\$4,000	\$6,508	\$97,000
	IMPACT TO GENERAL FUND	(\$1,280)	(\$18,515)	(\$13,304)
10111000	Staffing: RR @ 20%, & 11 Part-Time Seasonal Staff for total 1,485 hrs equal ~ .71 FTE			
20289800	O/D Equity Grant Includes Consultant costs @ \$31,200.			

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3300 - YOUTH SPORTS
Cost Center: 9349342330**

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

COST CENTER	REVENUE	BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
9349342334	FEC Little League - 3304	\$7,000	\$4,909	\$6,000
9349342333	Youth Soccer/Futsal - 3333	-	-	-
	TOTAL REVENUE	\$7,000	\$4,909	\$6,000
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$3,633	\$4,241	\$0
10111000	Part- Time Salaries	-	253	14,940
10122000	Social Security/Medicare	278	-	1,143
10123000	Group Insurance / LT	4,079	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	457	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	33	-	58
	TOTAL SALARIES & BENEFITS	\$8,480	\$4,494	\$16,141
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	FEC Little League	\$3,500	\$6,432	\$3,500
20285200	Youth Soccer/Futsal	-	-	-
	TOTAL SERVICES & SUPPLIES	\$3,500	\$6,432	\$3,500
	IMPACT TO GENERAL FUND	(\$4,980)	(\$6,018)	(\$13,641)
10111000	Staffing: 1 Part-Time Supervisor total of 1,040 hrs., with 520 hours.			

Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027

COST CENTER 3400 - ADULT SPORTS
Cost Center: 9349342340

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

		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
COST CENTER	REVENUE			FY 26-27
9349342344	Adult Soccer/Futsal - 3404	\$0	\$0	\$0
9349342345	Adult Softball - 3405	15,750	22,450	23,573
9349342243	Athletic Field Rental - 2403	45,900	46,769	51,445
9349342346	Used Softball Sales - 3444	60	-	-
	TOTAL REVENUE	\$61,710	\$69,219	\$75,018
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$4,844	\$10,590	\$0
10111000	Part- Time Salaries	10,481	3,071	14,940
10122000	Social Security/Medicare	522	1,495	1,143
10123000	Group Insurance / LT	5,439	5,565	-
10121000	PARS Retirement	393	115	-
10121000	PERS Retirement	609	1,295	-
10125000	Unemployment	157	40	58
	TOTAL SALARIES & BENEFITS	\$22,445	\$22,171	\$16,141
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Adult Soccer/Futsal	\$100	\$0	\$0
20285200	Adult Softball	12,440	1,726	12,440
20285200	Basketball	500	-	-
20285200	Athletic Field Rental	1,700	13,945	3,769
	TOTAL SERVICES & SUPPLIES	\$14,740	\$15,671	\$16,209
	IMPACT TO GENERAL FUND	\$24,525	\$31,377	\$42,668

10111000 Staffing: 1 Part-Time Supervisor total of 1,040 hrs., with 520 hours.

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3500 - AQUATICS
Cost Center: 9349342350**

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
COST CENTER	REVENUE			
9349342351	Pool Rentals - 3501	\$18,000	\$15,249	\$18,000
9349342353	Swim Team - 3503	50,000	49,013	55,000
9349342357	Lifeguard Training Class - 3507	2,000	-	2,000
9349342355	Dive In Movies - 3525	-	690	200
9349342352	Swim Lessons - 3530	25,000	15,923	25,500
9349342354	Public Swim - 3551	7,000	8,632	9,200
9349342869	Red Cross Classes - 3694	900	3,185	900
	TOTAL REVENUE	\$102,900	\$92,692	\$110,800
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$38,305	\$27,361	\$67,307
10111000	Part- Time Salaries	113,810	93,631	81,081
10122000	Social Security/Medicare	4,580	4,489	6,325
10123000	Group Insurance / LT	7,932	9,351	28,758
10121000	PARS Retirement	4,268	3,511	3,041
10121000	PERS Retirement	3,049	1,089	5,385
10125000	Unemployment	1,539	1,358	1,455
	TOTAL SALARIES & BENEFITS	\$173,483	\$140,790	\$193,351
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Pool Rentals	\$1,000	\$2,381	\$2,000
20285200	Swim Team	1,500	5,109	1,500
20285200	Lifeguard Training Class	800	1,073	1,000
20285200	Dive In Movies	-	111	700
20285200	Swim Lessons	1,000	52	-
20285200	Cottage Pool/Passes	300	2,483	300
20285200	Inservice/Training	1,200	658	1,200
20285200	Pool Staff uniforms	1,000	9,413	6,000
20285200	Red Cross Classes	900	4,580	4,500
	TOTAL SERVICES & SUPPLIES	\$7,700	\$25,860	\$17,200
	IMPACT TO GENERAL FUND	(\$78,283)	(\$73,958)	(\$99,751)

10111000 Staffing: Aquatics Manager @ 100%. PT Seasonal Staff @ 4,215 hrs or 2.03 FTE's.

Note: Additioinal Program Costs are reflected on Fund 396A Program 4500, such as Chemicals & etc.

Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027

UNIT 3600 - LEISURE CLASSES
Cost Center: 9349342360

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

COST CENTER	REVENUE	BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
9349342368	Yoga - 3677	\$900	\$653	\$750
	TOTAL REVENUE	\$900	\$653	\$750
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,108	-	-
10123000	Group Insurance / LT	6,665	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	1,476	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	\$23,753	\$14,895	\$0
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Youth Martial Arts	-	-	-
20285200	Youth Ballet/Gymnastics	-	-	-
20285200	Gymnastics	-	-	-
20285200	Self Defense	-	-	-
20285200	Kung Fu	-	-	-
20285200	Yoga	\$125	\$475	\$125
	TOTAL SERVICES & SUPPLIES	\$125	\$475	\$125
	IMPACT TO GENERAL FUND	(\$22,978)	(\$14,716)	\$625

Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027

UNIT 3700 - SPECIAL EVENTS
Cost Center: 9349342370

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

		-		
		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
				FY 26-27
COST CENTER	REVENUE			
9349342373	Spring Event - 3703	\$1,250	9,759	\$1,250
9349342375	Fishing Derby/Clinics - 3705	925	1,552	1,552
9349342376	Friends of FEC Fundraisers - 3706	5,200	13,346	5,000
9349342371	Creepy Crawly Halloween - 3714	500	500	500
9349342374	Community Yard Sale - 3715	1,250	767	1,250
9349342379	Breakfast with Santa - 3720	1,050	-	-
9349342372	Festival of Lights/Tree L - 3722	200	-	200
9349342377	Fourth of July Pool Party - 3727	375	-	200
9349342378	E-Waste - 3228	100	89	100
9349342381	Theater Events - 3730	1,350	-	1,350
	TOTAL REVENUE	\$12,200	\$26,013	\$11,402
G/L CODE	SALARIES & BENEFITS			
10111000	Part- Time Salaries	\$7,435	\$1,244	\$3,916
10122000	Social Security/Medicare	108	-	57
10121000	PARS Retirement	279	-	147
10125000	Unemployment	73	-	65
	TOTAL SALARIES & BENEFITS	\$7,895	\$1,244	\$4,184
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Spring Event	\$1,200	\$9,195	\$1,200
20285200	Fishing Derby/Clinics	795	1,097	1,097
20285200	Friends of FEC Fundraisers	1,245	10,459	5,343
20285200	Creepy Crawly Halloween	11,500	7,739	8,500
20285200	Community Yard Sale	150	118	150
20285200	Breakfast with Santa	790	-	-
20285200	Festival of Lights/Tree Lighting	600	523	600
20285200	Fourth of July Pool Party	275	75	275
20285200	E-Waste	100	87	100
20285200	Theater Events	1,060	-	1,060
	TOTAL SERVICES & SUPPLIES	\$17,715	\$29,293	18,326
	IMPACT TO GENERAL FUND	(\$13,410)	(\$4,525)	(\$11,108)
10111000	Staffing: 2 Part-Time Event Staff for a total of @ 200 hrs.			

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3800 - Senior and Teens Programs
Cost Center: 9349342380**

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
COST CENTER	REVENUE			
9349342383	Cottage Senior Club - 3803	\$350	\$519	\$500
9349342382	Teen Activities - 3820	-	-	-
	TOTAL REVENUE	\$350	\$519	\$500
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$15,681	\$15,888	\$7,846
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,200	-	-
10123000	Group Insurance / LT	1,448	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	1,248	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	\$19,599	\$15,888	\$7,846
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Services & Supplies	\$250	\$453	\$250
	TOTAL SERVICES & SUPPLIES	\$250	\$453	\$250
	IMPACT TO GENERAL FUND	(\$19,499)	(\$15,822)	(\$7,596)
10111000	Staffing: RR @ 10%.			

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3900 - Recreation/General
Cost Center: 9349342390**

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
COST CENTER	REVENUE			
9349342390	Brochure - 3903	\$2,500	\$0	\$0
	TOTAL REVENUE	\$2,500	\$0	\$0
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$31,383
10122000	Social Security/Medicare	1,108	-	-
10123000	Group Insurance / LT	6,665	-	-
10121000	PERS Retirement	1,476	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	\$23,753	\$14,895	\$31,383
G/L CODE	SERVICES & SUPPLIES			
20200500	Advertising	\$31,500	\$47,479	\$5,000
20208100	Postage - 3904	5,460	-	12,000
20208500	Printing Services - 3903	12,000	2,424	15,000
20285200	Recreation Supplies	2,230	829	500
	TOTAL SERVICES & SUPPLIES	\$51,190	\$50,732	\$32,500
	IMPACT TO GENERAL FUND	(\$72,443)	(\$65,627)	(\$63,883)
10111000	Staffing: JD @ 40%.			
20200500				

General Fund - Fund 342A
Park & Facility Operations: 4200 - 4400

Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027

UNIT 4200 - MAINTENANCE
Cost Center: 9349342420

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

		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
				FY 26-27
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$207,873	\$205,831	\$208,402
10111000	Part- Time Salaries	-	1,796	-
10122000	Social Security/Medicare	15,902	15,244	16,543
10123000	Group Insurance / LT	64,529	21,942	80,155
10121000	PARS Retirement	-	67	-
10121000	PERS Retirement	16,715	19,654	17,300
10125000	Unemployment	414	484	347
	TOTALSALARIES & BENEFITS	\$305,433	\$265,019	322,747
G/L CODE	SERVICES & SUPPLIES			
20202900	Business Meeting Expense	\$100	\$0	\$100
20203100	Business Travel	3,000	368	-
20203500	Certification & Training	-	-	4,600
20206100	Memberships	500	870	-
20210300	Agric./Hort. Services	-	-	-
20210400	Agric./Hort. Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214200	Land Improvement Maint Svc	-	-	-
20215100	Mechanical System Service	-	-	-
20215200	Mechanical System Supplies	-	-	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing & Irrigation Services	-	-	-
20216800	Plumbing & Irrigation Supplies	-	-	-
20219700	Telephone	-	837	-
20220500	Automotive Maint. Service	-	-	-
20223600	Fuel and Lubricants	-	-	12,000
20231400	Personal Safety Equipment	-	-	-
20259100	Professional Services**	-	4,126	-
20285200	Recreation Supplies	-	53	-
	TOTAL SERVICES & SUPPLIES	\$3,600	\$6,254	\$16,700
	IMPACT TO GENERAL FUND	(\$309,033)	(\$271,273)	(\$339,447)

10111000 Staffing FT: RH @ 50%, DP @ 90%, CL & MW @ 100%.

20259100 ABM: AC Maint. at Cottage & Howe of \$588 & \$1,305 per Quarter; plus misc expenses of \$

Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027

UNIT 4300 - BUILDING MAINTENANCE
Cost Center: 9349342430

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.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$39,899	\$40,110	\$32,673
10122000	Social Security/Medicare	3,052	3,673	3,799
10123000	Group Insurance / LT	8,981	13,355	14,379
10121000	PERS Retirement	3,176	3,856	3,972
10125000	Unemployment	78	112	116
	TOTAL SALARIES & BENEFITS	\$55,186	\$61,105	\$54,938
	SERVICES & SUPPLIES			
20211100	Building Maintenance Services	\$5,000	\$5,334	\$6,000
20211200	Building Maintenance Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20215100	Mechanical Systems Maint. Services	-	-	6,750
20215200	Mechanical Systems Maint. Supplies	-	-	-
20216700	Plumbing & Irrigation Services	-	-	-
20216800	Plumbing & Irrigation Supplies	-	-	-
20222600	Hardware and Tools	150	-	150
20227500	Rent/Leases Equipment	-	-	-
20232200	Custodial Supplies	16,500	13,143	13,000
20259100	Other Professional Service	5,000	2,423	22,220
20289800	Other Operating Expenses - Supplies	200	118	200
20289900	Other Operating Expenses - Services	-	915	-
	TOTAL SERVICES & SUPPLIES	\$26,850	\$21,933	\$48,320
	IMPACT TO GENERAL FUND	(\$82,036)	(\$83,038)	(\$103,258)
10111000	Staffing: MJ @ 50%, & DP @ 10%.			
20215100	HVAC Contract.			
20259100	Other Prof. Service - Includes Bldg Alarm and Nelson Cleaning Custodial Contract of \$16,200.			

Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027

UNIT 4400 - PARK SAFETY
Cost Center: 9349342440

PROGRAM DESCRIPTION: A Park Safety Department is responsible for ensuring the safety and security of park visitors, park employees, and park resources. This department frequently collaborates with other departments with the Park and Recreation District, as well as with external agencies like local law enforcements and fire departments, to ensure comprehensive safety and security services.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Part- Time Salaries*	\$10,000	\$13,325	\$0
10122000	Social Security/Medicare	145	904	-
10121000	PARS Retirement	375	406	-
10125000	Unemployment	41	-	-
	TOTAL SALARIES & BENEFITS	\$10,561	\$14,634	\$0
20211100	Building Maintenance Services	\$0	\$1,804	\$0
20203500	Education/Training	-	-	-
20205100	Insurance/Liability	-	-	-
20206100	Memberships	-	-	-
20208500	Printing (Commercial)	-	-	-
20217100	Rent/Real Estate	-	-	-
20219700	Telephone	-	-	-
20220500	Automotive Maintenance Service	-	-	-
20220600	Automotive Maintenance Supplies	-	-	-
20223600	Fuel and Lubricants	-	-	-
20229100	Equip. Maint. Serv - SRC Radios	-	-	-
20231400	Personal Equipment	-	-	-
20253100	Legal Services	-	36,593	-
20259100	Other Pro. Svs	113,000	95,154	130,000
20289900	Other Operating Expense Services	-	369	-
	TOTAL SERVICES & SUPPLIES	\$113,000	\$133,920	\$130,000
	IMPACT TO GENERAL FUND	(\$123,561)	(\$148,555)	(\$130,000)
10111000	Staffing: Part-Time Director of Park Safety in FY 25/26.			
20259100	Other Pro. Svs - Contracts with Sac. Sheriff Off Duty Program & Trident Armed Security.			

General Fund 342A
Revenues and Assets: 7000

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

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

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

Fiscal Year	Beginning Balance	CRDEB Deposits	Interest	CRDEB Payments	Ending Balance
2009/2010	\$0	\$74,529	\$0	\$0	\$74,529
2010/2011	74,529	-	-	41,023	33,506
2011/2012	33,506	-	-	287	33,220
2012/2013	33,220	-	-	328	32,891
2013/2014	32,891	-	-		32,891
2014/2015	32,891	-	-	1,575	31,317
2015/2016	31,317	-	-	63	31,254
2016/2017	31,254	-	-	4,313	26,941
2017/2018	26,941	-	469	-	27,410
2018/2019	27,410	-	340	-	27,750
2019/2020	27,750	-	513	-	28,263
2020/2021	28,263	-	186	-	28,449
2021/2022	28,449	-	181	-	28,630
2022/2023	28,630	-	(148)	-	28,482
2023/2024	28,482	-	1,220	-	29,702
2024/2025	29,702	-	1,264	-	30,966
2025/2026	30,966	-	1,183	-	32,149
2026/2027	\$32,149	-		-	\$32,149

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

Unit 7300 - Reserve Balance

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

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

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

FISCAL YEAR	INCREASE (DECREASE)	BALANCE
2007-2008	\$27,334	\$674,314
2008/2009	10,398	684,712
2009-2010	(298,525)	386,187
2010/2011	(197,216)	188,971
2011/2012	56,173	245,144
2012/2013	187,722	432,866
2013/2014	55,451	488,317
2014/2015	53,312	541,629
2015/2016	79,918	621,547
2016/2017	(247,855)	373,692
2017/2018	127,431	501,124
2018/2019	248,290	749,414
2019/2020	(318,954)	430,459
2020/2021	(156,379)	274,080
2021/2022	602,762	876,842
2022/2023	(186,797)	690,045
2023/2024	51,559	741,604
2024/2025	(803,542)	(61,937)
2025/2026	173,149	111,212
2026/2027	\$37,118	\$148,330

Source of Funding:

FY 25/26 Reserve Balance	\$111,212
CRDEB Remaining Obligation Reserve	(32,149)
Liability Self-Funded Deductible Reserve	(50,000)
Land Acquisition Reserve	-
Capital Replacement/Acquisition Reserve Fund	-
Undesignated Reserve *	<u>29,062</u>

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

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2025/2026**

Unit 6400 - In Lieu (Trust Account 088J)

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

Fiscal Year	Beginning Balance	Lieu Fees	Interest	Transfers	Notes	Ending Balance
2002/2003	\$7,590	\$0	\$150	(\$7,500)		\$240
2003/2004	240	-	4	-		244
2004/2005	17,524	-	182	-		17,706
2005/2006	17,706	-	204	-		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	-	-	-		28
2013/2014	28	-	1	-		29
2014/2015	29	-	-	-		29
2015/2016	29	-	-	-		29
2016/2017	29	78	1	-		108
2017/2018	108	-	1	-		109
2018/2019	230	-	3	-		233
2019/2020	233	-	35	-		269
2020/2021	269	-	35	-		304
2021/2022	304	-	-	(10)		294
2022/2023	294	-	79	-		373
2023/2024	373	-	-	-		373
2024/2025	373	-	-	-		373
2025/2026	373	-	71	-		444
2026/2027	\$444	\$0	\$0	\$0		\$444

* 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

General Fund - Fund 342A
Appendix: Expenditures

Fulton-EI Camino RPD
Appendix - Expenditures
FYE: June 30, 2027

Fund 342A

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	3200	Youth Sports 3300	Adult Sports 3400	Aquatics 3500	Leisure Classes 3600	Special Event 3700	Senior Citizens 3800	Rec. General 3900	Parks & Grounds 4200	Building Main. 4300	Park Safety 4400
1000	FT & PT Salaries	\$940,131	\$10,000	\$130,000	\$202,710	\$91,060	\$43,873	\$14,940	\$14,940	\$148,388	\$0	\$3,916	\$7,846	\$31,383	\$208,402	\$32,673	\$0
	Unfunded Pen. Liab. & Retire Hlth	334,689	-	-	334,689	-	-	-	-	-	-	-	-	-	-	-	-
	Additives	453,065	765	38,715	175,158	52,254	1,930	1,201	1,201	44,963	0	268	0	0	114,344	22,266	0
	SALARY TOTAL	\$1,727,885	\$10,765	\$168,715	\$712,557	\$143,314	\$45,804	\$16,141	\$16,141	\$193,351	\$0	\$4,184	\$7,846	\$31,383	\$322,747	\$54,938	\$0
2005	Advertising/Legal Notice	5,000			0									5,000			
2029	Business Meeting Exp.	550	0	450	0										100		0
2031	Business Travel	3,037		1,937	1,100										0		0
2035	Certification/Training	7,100		1,000	1,500										4,600		0
2038	Employee Recognition	3,600		3,600													
2051	Insurance	74,967			72,467	2,500											0
2061	Memberships	13,384	0	13,000		384									0		0
2076	Office Supplies	6,000			6,000												
2081	Postage	12,750			750									12,000			
2085	Printing-Commercial	15,600			600									15,000			0
2103	Agric./Hort. Services	0													0		
2104	Agric./Hort. Supplies	0													0		
2111	Building Main. Services	6,000													6,000		
2112	Building Main. Supplies																
2122	Chemical Supplies	0													0		
2131	Electrical Maintenance Services	0													0	0	0
2132	Electrical Maintenance Supplies	0													0	0	
2141	Land Imp. Maintenance	0													0		
2142	Land Imp. Main. Serv.	-													0		
2151	Mechanical Sys. Services	6,750													0	6,750	
2152	Mechanical Sys. Supplies	0													0	0	
2162	Painting Supplies	0													0		
2167	Plumbing & Irrigation Services	-													0	0	
2168	Plumbing & Irrigation Supplies	0													0	0	
2171	Rent/Real Estate	0													0		0
2185	Permit Fees	0													0		
2191	Electricity	0													0		
2192	Gas	0													0		
2193	Refuse Disposal	0													0		
2195	Sewage Disposal	0													0		
2197	Telephone	12,120			12,120										0		0
2198	Water	0													0		
2205	Automotive Main. Serv.	-													0		0
2206	Automotive Supplies	-													0		0
2226	Expendable Tools	150													0	150	
2236	Fuel/Lubricants	12,000													12,000		0
2261	Office Equip. Main. Serv.	750			750											0	
2275	Rents/Leases Equipment	7,361			7,361											0	
2291	Other Equip. Main. Serv.	-													0		0
2292	Other Equip. Main. Supplies	0													0		
2314	Personal Safety Equipment	-													0		0
2322	Custodial Supplies	13,000													13,000		
2332	Food/Catering/Concessions	-															
2505	Acct./Financial Serv.	20,500			20,500												
2507	Property Tax Collection	21,000			21,000												
2531	Legal Services	25,000			25,000												0
2551	Planning Services	-		0													
2591	Other Professional Serv.	228,255			76,035										0	22,220	130,000
2811	Data Processing Services	18,050			18,050												
2813	BOE Sales Tax Audit	0															
2817	Election Services	24,100	24,100														
2852	Recreation Supplies	61,306				1,197	4,000	3,500	16,209	17,200	125	18,326	250	500	0	200	0
2898	Other Oper. Exp. Sup.	17,200			15,000	2,000										0	0
2899	Other Oper. Exp. Serv.	3,200			3,200												
2915	Compass Costs (Payroll)	4,539			4,539												
2987	Land Line Charges	-															
	SERVICE & SUPPLIES TOTAL	\$623,269	\$24,100	\$19,987	\$282,772	\$9,281	\$4,000	\$3,500	\$16,209	\$17,200	\$125	\$18,326	\$250	\$32,500	\$16,700	\$48,320	\$130,000
	Impv. Other Than Build.	\$93,000					93,000										
4202	Improvement Buildings	0															
4303	Vehicles	0															
4303	Equipment	0															
	CAPITAL OUTLAY TOTAL	\$93,000	-	-	-	-	93,000	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	\$2,444,154	\$34,865	\$188,702	\$995,329	\$152,595	\$142,804	\$19,641	\$32,350	\$210,551	\$125	\$22,510	\$8,096	\$63,883	\$339,447	\$103,258	\$130,000

Fulton-EI Camino RPD
Appendix - Expenditures
FYE: June 30, 2026
Fund 342A

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	Youth Prog 3200	Youth Sports 3300	Adult Sports 3400	Aquatics 3500	Leisure Classes 3600	Special Event 3700	Senior Citizens 3800	Rec. General 3900	Parks & Grounds 4200	Building Main. 4300	Park Safety 4400
1000	FT & PT Salaries	895,248	9,100	118,726	196,940	84,100	39,251	4,494	13,661	120,991	14,895	1,244	15,888	14,895	207,627	40,110	13,325
	Additives	713,217	696	35,743	516,749	50,387	1,638		8,509	19,798					57,391	20,996	1,310
SALARY TOTAL		1,608,466	9,796	154,469	713,689	134,488	40,889	4,494	22,171	140,790	14,895	1,244	15,888	14,895	265,019	61,105	14,634
2005	Advertising/Legal Notice	47,479			-									47,479			
2029	Business Meeting Exp.	599	464	135													
2031	Business Travel	1,751			1,383										368		
2035	Education/Training	6,251		5,077	517					658							
2038	Employee Recognition	3,351		3,351													
2051	Insurance	86,685		8	84,259	2,418											-
2061	Memberships	14,456		13,266		320									870		
2076	Office Supplies	7,123			7,123												
2081	Postage	42			42												
2085	Printing-Commercial	2,424												2,424			
2103	Agric./Hort. Services	-															
2104	Agric./Hort. Supplies	-															
2111	Building Main. Services	7,138														5,334	1,804
2112	Building Main. Supplies	-															
2122	Chemical Supplies	-															
2131	Electrical Maintenance Services	-															
2132	Electrical Maintenance Supplies	-															
2141	Land Imp. Maintenance	-															
2142	Land Imp. Main. Serv.	-															
2151	Mechanical Sys. Services	-															
2152	Mechanical Sys. Supplies	-															
2162	Painting Supplies	-													-	-	
2167	Plumbing & Irrigation Services	-															
2168	Plumbing & Irrigation Supplies	-															
2171	Rent/Real Estate	-													-	-	
2185	Permit Fees	-															
2191	Electricity	-															
2192	Gas	-															
2193	Refuse Disposal	-															
2195	Sewage Disposal	-															
2197	Telephone	13,869			13,032										837	-	
2198	Water	-															
2205	Automotive Main. Serv.	-															
2206	Automotive Supplies	-															
2226	Expendable Tools	-															
2236	Fuel/Lubricants	-															
2261	Office Equip. Main. Serv.	174			174												
2275	Rents/Leases Equipment	7,361			7,361												
2291	Other Equip. Main. Serv.	-															
2292	Other Equip. Main. Supplies	-															
2314		-															
2322	Custodial Supplies	13,143														13,143	
2332	Food/Catering/Concessions	-															
2505	Acct./Financial Serv.	15,500			15,500												
2507	Property Tax Collection	30,804			30,804												
2531	Legal Services	92,001			55,407												36,593
2551	Planning Services	26,379		1,379	25,000												
2591	Other Professional Serv.	144,633			42,930										4,126	2,423	95,154
2811	Data Processing Services	18,050			18,050												
2817	Election Services	-															
2852	Recreation Supplies	87,975			107	3,004	6,508	6,432	15,671	25,202	475	29,293	453	829	53	118	-
2898	Other Oper. Exp. Sup.	15,885			13,113	2,232											369
2899	Other Oper. Exp. Serv.	5,771			1,042	3,815										915	
2915	Compass Costs (Payroll)	-															
2987	Land Line Charges	-															
SERVICE & SUPPLIES TOTAL		648,843	464	23,215	315,843	11,789	6,508	6,432	15,671	25,860	475	29,293	453	50,732	6,254	21,933	133,920
GRAND TOTAL		2,257,309	10,261	177,684	1,029,532	146,277	47,398	10,927	37,842	166,650	15,369	30,538	16,341	65,627	271,273	83,038	148,555

**All Funds - 342A, 396A, & 396B
Salaries & Benefits: Analysis**

Fulton-El Camino Recreation and Park District
Salary Scale - Comparison
FYE June 30, 2027

Salary Scale for FY July 1, 2025 thru June 30, 2026					
Updated to include 2% COLA effective 07/01/2025					
Classification / Position	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader 1	\$16.90	\$17.11	\$17.96	\$18.86	\$19.80
Recreation Leader 2	18.97	19.92	20.91	21.96	23.05
Event Staff 1	18.24	19.15	20.10	21.11	22.16
Event Staff 2	21.12	22.17	23.29	24.45	25.67
Accounting Clerk	21.12	22.17	23.29	24.45	25.67
Recreation Coordinator	21.96	23.06	24.21	25.42	26.69
Park Maintenance 1	18.24	19.15	20.10	21.11	22.16
Park Maintenance 2	21.12	22.17	23.29	24.45	25.67
Park Maintenance 3	24.45	25.67	26.96	28.31	29.72
Office Manager	26.72	28.06	29.47	30.94	32.49
Manager	30.07	31.57	33.15	34.81	36.55
Superintendent / Director	36.80	38.64	40.58	42.60	44.73

Salary Scale for FY: July 01, 2026 thru June 30, 2027					
Updated to include 2.5% COLA effective 07/01/2026					
Classification / Position	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader 1	\$17.40	\$17.84	\$18.28	\$18.74	\$19.21
Recreation Leader 2	19.45	20.42	21.43	22.51	23.63
Event Staff 1	18.69	19.62	20.61	21.64	22.72
Event Staff 2	21.65	22.73	23.87	25.06	26.32
Accounting Clerk	21.65	22.73	23.87	25.06	26.32
Recreation Coordinator	22.51	23.64	24.82	26.05	27.36
Park Maintenance 1	18.69	19.62	20.61	21.64	22.72
Park Maintenance 2	21.65	22.73	23.87	25.06	26.32
Park Maintenance 3	25.06	26.32	27.63	29.01	30.47
Office Manager	27.39	28.76	30.20	31.71	33.30
Manager	30.82	32.36	33.98	35.68	37.46
Superintendent / Director	37.72	39.60	41.59	43.67	45.85

**Fulton-EI Camino Recreation and Park District
Salary Schedule and Additives FY 26/27**

Monthly Full-Time Salary Range:

Classification / Position	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Park Maintenance	\$3,240	\$3,402	\$3,572	\$3,750	\$3,938
Park Maintenance II	3,753	3,940	4,137	4,344	4,561
Park Maintenance III	4,344	4,561	4,789	5,028	5,280
Office Manager	4,748	4,985	5,234	5,496	5,771
Supervisor	4,980	5,229	5,490	5,765	6,053
Managers	5,342	5,609	5,890	6,184	6,493
Directors, Superintendents	6,538	6,865	7,208	7,569	7,947

TYPE: FB = Fringe Benefit & MC = Mandated Cost

Additive	Type	Description									
1. Social Security/Medicare (FICA)	MC	District: 7.65% of Pay (OASDI 6.2% & Medicare 1.45%) Employee: 7.65% same as above.									
2. Workers Compensation	MC	Office: 0.37% of payroll Recreation: 1.59% of payroll Parks 16.06% of payroll									
3. Unemployment Insurance	MC	6% of base pay (Maximum of the first \$7,000)									
4. Med/Hospital Plan Avg Increase of 8.15% from 25/26	FB	<table><tr><th>EE Only</th><th>EE + Dep,</th><th>Family</th></tr><tr><td>\$1,345.90</td><td>\$2,692.04</td><td>\$3,499.95</td></tr></table>	EE Only	EE + Dep,	Family	\$1,345.90	\$2,692.04	\$3,499.95			
EE Only	EE + Dep,	Family									
\$1,345.90	\$2,692.04	\$3,499.95									
5. Dental Plan (Delta Dental) DD - 0% increase from 26/27	FB	<table><tr><th>EE Only</th><th>EE + Dep,</th><th>Family</th></tr><tr><td>\$49.23</td><td>\$105.52</td><td>\$162.29</td></tr></table>	EE Only	EE + Dep,	Family	\$49.23	\$105.52	\$162.29			
EE Only	EE + Dep,	Family									
\$49.23	\$105.52	\$162.29									
6. Vision Plan (Vision Service Plan) VSP - 0% increase from 26/27	FB	<table><tr><th>EE Only</th><th>EE + Dep,</th><th>Family</th></tr><tr><td>\$11.40</td><td>\$16.50</td><td>\$29.50</td></tr></table>	EE Only	EE + Dep,	Family	\$11.40	\$16.50	\$29.50			
EE Only	EE + Dep,	Family									
\$11.40	\$16.50	\$29.50									
7. PERS	MC	<table><tr><th>Plan</th><th>Employee</th><th>Employer</th></tr><tr><td>Tier 2</td><td>7.00%</td><td>10.18%</td></tr><tr><td>PEPRA</td><td>7.75%</td><td>7.93%</td></tr></table>	Plan	Employee	Employer	Tier 2	7.00%	10.18%	PEPRA	7.75%	7.93%
Plan	Employee	Employer									
Tier 2	7.00%	10.18%									
PEPRA	7.75%	7.93%									
7. Sick Leave	FB	1.25 Days per month (Cash Payback of 21 Days)									
8. Vacation	FB	Years: 0 - 3 = 1 day per month (12/year) Years: 4 - 9 = 1 and 5/12 days per month (17/year) Years: 10 + = 1 and 5/6 days per month (22/year)									
9. Holidays	FB	12 days per year (plus two floating holidays)									
10. Long Term Disability	FB	Cost per employee based on Salary (0.79% of monthly gross pay)									
11. Salary / Wage Increases:											
Cost of Living Adjustment (COLA)											
Salary / Wage Step Increase											
	FYE 23	FYE 24	FYE 25	FYE 26	FYE 27						
	3%	3%	0%	2%	2.5%						
	0%	0%	5%	0%	0%						

**Fulton-El Camino Recreation and Park District
Landscape Lighting District**

**Special Assessment #1 - Fund 396A
2026/2027 Final Operating Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #1 - Fund 396A)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Actual FY 25/26	Final Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Assessment #1	\$437,938	\$451,955	\$466,287	\$485,096	\$494,313
Bond Proceeds / Reimb.	-	-	-	\$22,539	-
Earned Income:					
All Non-Tax Revenues *	82,745	84,952	\$60,922	\$46,241	\$60,129
Total Operating Income	\$520,683	\$536,907	\$527,209	\$553,876	\$554,442
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$117,904	\$91,997	\$44,633	\$50,608	\$76,175
Services and Supplies	444,880	419,659	466,571	530,220	474,795
Loan Redemption	-	-	-	-	-
Total Operating Expenses	\$562,784	\$511,656	\$511,204	\$580,828	\$550,971
NET INCOME (LOSS) FROM OPERATIONS	(\$42,100)	\$25,251	\$16,005	(\$26,952)	\$3,471
CAPITAL RELATED ITEMS:					
Capital Related Grants and Income	\$0	\$0	\$0	\$0	\$0
Capital Outlay	-	(9,646)	-	-	-
Grant Expenditures	-	-	-	-	-
Net Capital Investment	\$0	(\$9,646)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$42,100)	\$15,604	\$16,005	(\$26,952)	\$3,471
BEGINNING RESERVE BALANCE	51,428	9,328	24,932	40,937	13,985
ENDING RESERVE BALANCE *	\$9,328	\$24,932	\$40,937	\$13,985	\$17,456

* Includes, Landscaping Services Fees, Water Rebilling Fees,e and Misc Reimbursements.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year 2026/2027
(Special Assessment #1 - Fund 396A)

<u>REVENUE</u>		Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
<u>Assessment Revenue</u>				
PM & RI District Assessment #1	9603	\$474,680	\$485,096	\$494,313
Measure Q Proceeds / Reimb.		23,025	22,539	-
Total Assessment Related Revenue		\$497,705	\$507,635	\$494,313
<u>Other Revenue</u>				
Other Misc.	9790	\$0	\$5,941	\$13,332
Edison Rental Properties Income	9429	-	-	-
Interest Income (Expense) *	9410	-	(4,268)	-
Water Resale	9708	50,668	44,569	46,797
In Lieu Fees Transfer	9529	-	-	-
Contingency Fund Transfer	7901	-	-	-
Insurance Proceeds	9569	-	-	-
Pool Rental	9646	-	-	-
Total Other Revenue		\$50,668	\$46,241	\$60,129
TOTAL Revenue		\$548,373	\$553,876	\$554,442

Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year 2026/2027
(Special Assessment #1 - Fund 396A)

EXPENDITURES*

		Budget 2025/2026	Actual 2025/2026	Final Budget 2026/2027
2300	Administration - Assessment District	\$11,200	\$9,008	\$11,200
4200	Maintenance and Operation	470,117	491,081	467,625
4500	Pool Operation and Maintenance	63,300	72,742	68,000
4600	2332 Edison Expenses	2,650	7,997	4,145
5200	Loan Redemption/Energy Improvements	-	-	-
5200	Capital Expenditures - Grants	-	-	-
5200	Capital Expenditures	-	-	-
	TOTAL EXPENDITURES	\$547,267	\$580,828	\$550,971
7200	Loan Payment	-	-	-
7300	Bond Reserve	-	-	-
	TOTAL*	\$547,267	\$580,828	\$550,971

*See Appendix B for detailed expenditures and sources.

Special Assessment #1 - Fund 396A
Administration: 2300

Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027

UNIT 2300 - Assessment District Reimbursements
Cost Center: 9399396230

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

		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
				FY 26-27
COST CENTER	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
G/L CODE	SERVICES & SUPPLIES			
20200500	Advertising/Legal Notices	\$500	\$995	\$1,200
20205100	Insurance/Liability	-	-	-
20250700	Property Tax Collection	-	-	-
20255100	Planning Services	-	-	-
20259100	Other Professional Service (SCI)*	8,000	8,013	10,000
	TOTAL SERVICES & SUPPLIES	\$8,500	\$9,008	\$11,200
	IMPACT TO ASSESSMENT FUND	(\$8,500)	(\$9,008)	(\$11,200)
20259100	Other Professional Service (SCI)*			

Special Assessment #1 - Fund 396A
Park & Facility Operations: 4200 - 4600

4000
Park & Facility Operations

Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027

Unit 4200 - Maintenance and Operations
Cost Center: 9399396420

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

		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
COST CENTER	REVENUE			
9399396420	San Juan Water	\$50,168	\$44,569	\$46,797
9399396420	Water Donations for Pond	500	-	-
	TOTAL REVENUE	\$50,668	\$44,569	\$46,797
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$0	\$0	\$26,064
10111000	Part- Time Salaries	41,413	47,966	47,195
10122000	Social Security/Medicare	601	1,264	684
10123000	Group Insurance / LT	-	-	-
10121000	PARS Retirement	1,553	982	1,770
10121000	PERS Retirement	-	-	-
10125000	Unemployment	350	396	462
	TOTAL SALARIES & BENEFITS	\$43,917	\$50,608	\$76,175
G/L CODE	SERVICES & SUPPLIES			
20203500	Education/Training	\$0	\$388	\$0
20210300	Agriculture/Horticulture Services	-	-	-
20210400	Agriculture/Horticulture Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214100	Land Improvement Maint. Services	37,500	30,605	-
20214200	Land Improvement Maint. Supplies	-	-	-
20215100	Mechanical System Service	-	-	-
20215200	Mechanical System Supplies	-	11	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing & Irrigation Services	2,000	1,238	4,250
20216800	Plumbing & Irrigation Supplies	-	-	2,500
20218500	Permit Fees	3,000	1,707	1,250
20219100	Electricity	58,000	65,808	66,000
20219200	Gas	1,500	281	750
20219300	Refuse Disposal	33,000	26,609	30,000
20219500	Sewage Disposal	10,000	6,652	7,500
20219800	Water	210,000	227,564	230,000
20220500	Automotive Maint. Service	5,000	2,933	5,000
20220600	Automotive Maint. Supplies	5,000	5,074	2,500
20222600	Expendable Tools	4,000	2,781	3,500
20223600	Fuel and Lubricants	7,500	12,457	-
20227500	Rent/Lease Equipment	5,000	1,041	5,000
20229100	Equipment Maintenance Service	2,500	1,043	1,250
20229200	Equipment Maintenance Supplies	2,000	1,239	1,250
20231400	Personal Safety Equipment	7,000	7,024	7,000
20232200	Custodial Supplies	-	-	-
20259100	Professional Services	22,800	37,502	16,200
20285200	Recreation Supplies	400	27	-
20289800	Other Operating Expenses - Supplies	2,500	3,557	5,000
20289900	Other Operating Expenses - Services	7,500	4,933	2,500
	TOTAL SERVICES & SUPPLIES	\$426,200	\$440,473	\$391,450
	IMPACT TO ASSESSMENT FUND	(\$419,449)	(\$446,513)	(\$420,828)

10111000 Staffing: All PT Staff: AG, TG, & WL @100% of total hrs of 2,300; & FT Staff: GP @50%
20214100 All Emerald Greens Landscape expenses are reflected in Fund 396B in the current budget.
20259100 Nelson Cleaning. - Custodial Service annual \$32,400, allocated 50% to Parks Bathroom, & 50% charged to 342A Buildings Maintenance

Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027

UNIT 4500 - Pool & Water Feature Operation and Maintenance
Cost Center: 9399396450

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

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance / LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
	SERVICES & SUPPLIES			
20203500	Education/Training	\$600	\$537	\$600
20212200	Chemicals	15,000	11,141	12,000
20215100	Mechanical System Service	1,000	-	-
20215200	Mechanical System Supplies	1,500	2,858	3,000
20218500	Permit Fees	2,500	3,236	3,000
20219100	Electricity	22,500	23,782	22,000
20219200	Gas	9,000	18,722	20,000
20231400	Personal Safety Equipment	500	729	500
20259100	Professional Services**	8,700	10,338	6,900
20285200	Recreation Supplies	1,000	744	-
20289800	Other Operating Expenses - Supplies	-	532	-
20289900	Other Operating Expenses - Services	1,000	124	-
	TOTAL SERVICES & SUPPLIES	\$63,300	\$72,742	\$68,000
	IMPACT TO ASSESSMENT FUND	(\$63,300)	(\$72,742)	(\$68,000)
20259100	Professional Services**			
	Pond Maintenance - Indermill			(\$575/per month for annual costs \$6,900.)

Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027

Unit 4600 - 2328, 2332, 2334, 2336 Edison
Cost Center: 9399396460

PROGRAM DESCRIPTION: Care and upkeep of the 2332/2334 Edison Duplex, 2328 Edison Fourplex and 2336 Unimproved Land The Fourplex is in the process of being demolished.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
	SERVICES & SUPPLIES			
20210400	Agriculture/Horticulture Supplies	\$0	\$0	\$0
20211100	Building Maintenance Services	-	-	-
20211200	Building Maintenance Supplies	-	131	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214200	Land Improvement Maintenance Supplies	-	-	-
20215200	Mechanical Sys. Supplies	-	-	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing Maintenance Services	-	-	-
20216800	Plumbing Maintenance Supplies	-	-	-
20219100	Electricity	1,200	-	1,500
20219200	Gas	-	-	-
20219300	Waste Removal	-	-	-
20219500	Sewage Disposal	-	3,804	-
20219800	Water	1,000	1,932	1,500
20229100	Other Equip. Main. Serv.	-	-	-
20250700	Property Tax Collection	400	288	345
20259100	Other Prof. Svcs- (Mgmt. Fees)*	-	545	700
20289800	Other Operating Expenses - Supplies	-	1,297	-
20289900	Other Operating Expenses - Services	50	-	100
	TOTAL SERVICES & SUPPLIES	2,650	7,997	4,145
	IMPACT TO ASSESSMENT FUND	(\$2,650)	(\$7,997)	(\$4,145)

Special Assessment #1 - Fund 396A

7000
Revenue & Assets

**Fulton-El Camino Recreation and Park District
Assessment #1
Operating Budget - FY2026/2027**

Unit 7300 - Capital Reserve Fund

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

FISCAL YEAR	INCREASE (DECREASE)	BALANCE
2007-2008	(\$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	(42,100)	9,328
2023/2024	15,604	24,932
2024/2025	16,005	40,937
2025/2026	(26,952)	13,985
2026/2027	\$3,471	\$17,456

Source of Funding:

FY 25/26 Capital Reserve Fund Balance	\$13,985
Total	\$13,985

Special Assessment #1 - Fund 396A
Appendix: Expenditures

Fulton-El Camino RPD
Appendix - Expenditures
FYE: June 30, 2027

Fund 396A

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maintenance Oper. 4200	Pool Maint. 4500	Edison Rentals 4600	Capital Equip. 5100	Capital Imp. 5200
1000	FT & PT Salaries	73,259		73,259	0			
	Additives	2,916	0	2,916	0	0		
	SALARY TOTAL	76,175	0	76,175	0	0	0	0
2005	Advertising/Legal Notice	1,200	1,200					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	600		0	600			
2038	Employee Recognition	0						
2051	Insurance	0	0					
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	0		0				
2104	Agric./Hort. Supplies	0		0		0		
2111	Building Main. Services	0				0		
2112	Building Main. Supplies	0				0		
2122	Chemical Supplies	12,000			12,000			
2131	Electrical Maintenance Serv	0		0		0		
2132	Electrical Maintenance Supl	0		0		0		
2141	Land Imp. Maintenance Serv	0		0		0		
2142	Land Imp. Maintenance Supl	0		0		0		
2151	Mechanical Sys. Services	0		0	0	0		
2152	Mechanical Sys. Supplies	3,000		0	3,000	0		
2162	Painting Supplies	0		0		0		
2167	Plumbing & Irrigation Services	4,250		4,250		0		
2168	Plumbing & Irrigation Supplies	2,500		2,500		0		
2185	Permit Charges	4,250		1,250	3,000			
2191	Electricity	89,500		66,000	22,000	1,500		
2192	Gas	20,750		750	20,000	0		
2193	Refuse Disposal	30,000		30,000	0	0		
2195	Sewage Disposal	7,500		7,500		0		
2197	Telephone	0						
2198	Water	231,500		230,000		1,500		
2205	Automotive Main. Serv.	5,000		5,000				
2206	Automotive Supplies	2,500		2,500				
2226	Expendable Tools	3,500		3,500				
2236	Fuel/Lubricants	0		0				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	5,000		5,000				
2291	Equipment Maint Services	1,250		1,250				
2292	Equipment Maint Supplies	1,250		1,250				
2314	Personal Safety Equipment	7,500		7,000	500			
2322	Custodial Supplies	0		0				
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	345				345		
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	33,800	10,000	16,200	6,900	700		
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	0		0	0			
2898	Other Oper. Exp. Sup.	5,000		5,000	0	0		
2899	Other Oper. Exp. Serv.	2,600		2,500	0	100		
	SERVICE & SUPPLIES TOTAL	474,795	11,200	391,450	68,000	4,145	0	0
3210	Interest Expense	0						
3220	Bond/Loan Redemption	0						
	LOAN REDEMPTION TOTAL	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
	GRAND TOTAL	\$550,971	\$11,200	\$467,625	\$68,000	\$4,145	\$0	\$0

Fulton-EI Camino RPD
Appendix - Expenditures
FYE: June 30, 2026

Fund 396A

CODE	DESCRIPTION	TOTALS	Total Fund 396A	General Unassign.	Admin. 2,300	Maintenance Oper. 4,200	Pool Maint. 4,500	Edison Rentals 4,600	Capital Equip. 5,100	Capital Imp. 5,200
1000	FT & PT Salaries	47,966	47,966			47,966				
	Additives	2,642	2,642			2,642				
SALARY TOTAL		50,608	50,608	-	-	50,608	-	-	-	-
2005	Advertising/Legal Notice	995	995		995					
2024	Subscriptions	-								
2029	Business Meeting Exp.	-								
2031	Business Travel	-								
2035	Education/Training	925	925			388	537			
2038	Employee Recognition	-								
2051	Insurance	-								
2061	Memberships	-								
2076	Office Supplies	-								
2081	Postage	-								
2085	Printing-Commercial	-								
2103	Agric./Hort. Services	-								
2104	Agric./Hort. Supplies	-								
2111	Building Main. Services	-								
2112	Building Main. Supplies	131	131					131		
2122	Chemical Supplies	11,141	11,141				11,141			
2131	Electrical Maintenance Serv	-								
2132	Electrical Maintenance Supl	-								
2141	Land Imp. Maintenance Serv	30,605	30,605			30,605				
2142	Land Imp. Maintenance Supl	-				-		-		
2151	Mechanical Sys. Services	-								
2152	Mechanical Sys. Supplies	2,869	2,869			11	2,858			
2162	Painting Supplies	-								
2167	Plumbing & Irrigation Services	1,238	1,238			1,238				
2168	Plumbing & Irrigation Supplies	-								
2185	Permit Charges	4,943	4,943			1,707	3,236			
2191	Electricity	89,591	89,591			65,808	23,782			
2192	Gas	19,002	19,002			281	18,722			
2193	Refuse Disposal	26,609	26,609			26,609				
2195	Sewage Disposal	10,456	10,456			6,652		3,804		
2197	Telephone	-								
2198	Water	229,496	229,496			227,564		1,932		
2205	Automotive Main. Serv.	2,933	2,933			2,933				
2206	Automotive Supplies	5,074	5,074			5,074				
2226	Expendable Tools	2,781	2,781			2,781				
2236	Fuel/Lubricants	12,457	12,457			12,457				
2261	Office Equip. Main. Serv.	-								
2275	Rents/Leases Equipment	1,041	1,041			1,041				
2291	Equipment Maint Services	1,043	1,043			1,043				
2292	Equipment Maint Supplies	1,239	1,239			1,239				
2314	Personal Safety Equipment	7,753	7,753			7,024	729			
2322	Custodial Supplies	-								
2505	Acct./Financial Serv.	-								
2507	Property Tax Collection	288	288					288		
2531	Legal Services	-								
2551	Planning Services	-								
2591	Other Professional Serv.	56,398	56,398	-	8,013	37,502	10,338	545		
2811	Data Processing Services	-								
2813	BOE Sales Tax Audit	-								
2819	Election Services	-								
2852	Recreation Supplies	770	770			27	744			
2898	Other Oper. Exp. SUP	5,386	5,386	-		3,557	532	1,297		
2899	Other OP Exp. SVC	5,057	5,057			4,933	124	-		
2951	Personnel SVCS	-								
SERVICE & SUPPLIES TOTAL		530,220	530,220	-	9,008	440,473	72,742	7,997	-	-
3210	Interest Expense	-								
3220	Bond/Loan Redemption	-								
LOAN REDEMPTION TOTAL		-	-	-	-	-	-	-	-	-
4101	Cottage Park Lease/Fourplex	-								
4202	Impv. Other Than Build.	-	-			-				
4202	Improvement Buildings	-								
4303	Vehicles	-								
4303	Other Equipment	-								
CAPITAL OUTLAY TOTAL		-	-	-	-	-	-	-	-	-
GRAND TOTAL		580,828	580,828	-	9,008	491,081	72,742	7,997	-	-

**Fulton-El Camino Recreation and Park District
Maintenance & Improvement District**

**Special Assessment #2 - Fund 396B
2026/2027 Final Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Actual FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$246,746	\$253,838	\$262,184	\$272,761	\$277,943
Bond - Proceeds / Reimb.	-	-	-	101,281	50,144
Earned Income:					
All Non-Tax Revenues	6,512	8,873	10,394	1,341	1,408
Total Operating Income	\$253,258	\$262,711	\$272,578	\$375,383	\$329,495
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$83,368	\$66,889	\$0	\$128,103	\$113,240
Services and Supplies	11,063	234,689	189,120	194,507	213,180
Loan Redemption	112,794	104,368	100,998	0	0
Total Operating Expenses	\$207,225	\$405,946	\$290,118	\$322,610	\$326,420
NET INCOME (LOSS) FROM OPERATIONS	\$46,034	(\$143,235)	(\$17,540)	\$52,772	\$3,075
<u>CAPITAL RELATED ITEMS:</u>					
Capital Related Grants & Other	\$0	\$451,230	\$524,212	\$244,096	\$1,100,000
Capital Outlay *	(26,900)	(237,251)	(462,625)	(469,388)	(1,100,000)
PY Transfers Out	-	-	-	(32,801)	-
Net Capital Investment & Related **	(\$26,900)	\$213,979	\$61,587	(\$258,093)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$19,134	\$70,746	\$44,047	(\$205,321)	\$3,075
BEGINNING RESERVE BALANCE	196,513	215,647	286,393	330,440	125,119
ENDING RESERVE BALANCE *	\$215,647	\$286,393	\$330,440	\$125,119	\$128,194

* Capital outlay of \$32,801 is a transfer from Fund 396B to Fund 342A for grant reimbursement originally recorded on Fund 396B in error in the p/y.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)

REVENUE

		Budget 2025/2026	Actual 2025/2026	Prelim. Budget 2026/2027
<i>Assessment Revenue</i>				
PM & RI District Assessment #2	9603	\$266,903	\$272,761	\$277,943
Bond Reimbursements	9870	191,705	101,281	50,144
Total Assessment Related Revenue		\$458,608	\$374,042	\$328,087
<i>Other Revenue</i>				
Interest and Other Misc.	9410	\$11,500	\$1,341	\$1,408
PY Operating Transfer In	5980	-	-	
Howe Park Volleyball Grant	9569	-	-	100,000
Santa Anita Picnic Shelter Grant	9569	62,000	60,447	-
Insurance Proceeds	9569	-	173,799	-
Grant Receivable - Boho	9569	1,200,000	9,850	1,000,000
Total Other Revenue		\$1,273,500	245,437	1,101,408
TOTAL REVENUE		\$1,732,108	\$619,479	\$1,429,495

Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)

EXPENDITURES*

		Budget	Actual	Prelim.
		2025/2026	2025/2026	Budget
				2026/2027
2300	Administration	\$10,000	\$10,613	\$12,750
3200	Bond -Umpqua Lease Payments	90,102	-	-
4200	Maintenance and Operation	296,363	282,136	263,526
5980	PY Operating Transfer Out	-	32,801	-
5100	Capital Vehicles	-	-	-
5200	Capital Expenditures - Grants	1,294,801	469,388	1,100,000
5200	Capital Projects Personal Costs	29,307	29,862	50,144
TOTAL EXPENDITURES		\$1,720,573	\$824,800	\$1,426,420

*See Appendix B for detailed expenditures and sources.

Special Assessment #2 - Fund 396B
Administration: 2300

Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2026/2027

UNIT 2300 - Assessment District Reimbursements
Cost Center: 9349396230

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

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
	SERVICES & SUPPLIES			
20200500	Advertising/Legal Notices	\$0	\$0	\$0
20205100	Insurance/Liability	-	-	-
20250700	Property Tax Collection	-	-	-
20255100	Planning Services	-	-	-
20259100	Other Professional Service (SCI)*	12,500	10,613	12,750
	TOTAL SERVICES & SUPPLIES	\$12,500	\$10,613	\$12,750
	IMPACT TO ASSESSMENT FUND	(\$12,500)	(\$10,613)	(\$12,750)
20259100	* Professional Services -SCI			

Special Assessment #2 - Fund 396B
Park & Facility Operations: 4200

Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2026/2027

UNIT 4200 - Maintenance and Operation
Cost Center:9349396420

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.

G/L CODE		BUDGET FY 25-26	ACTUAL FY 25-26	FINAL BUDGET FY 26-27
	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	50,856	\$55,551	\$26,064
10122000	Social Security/Medicare	3,891	5,157	3,988
10123000	Group Insurance / LT	35,770	34,722	28,758
10121000	PERS Retirement	4,048	2,699	4,170
10125000	Unemployment	118	112	116
	TOTAL SALARIES & BENEFITS	\$94,683	\$98,241	\$63,096
	SERVICES & SUPPLIES			
20210300	Agriculture-Horticulture Services	\$5,000	\$1,748	\$2,500
20210400	Agriculture/Horticulture Supplies	2,000	828	1,000
20213100	Electrical Maintenance Services	1,000	-	-
20213200	Electrical Maintenance Supplies	1,500	364	-
20214100	Land Imp. Maintenance Services**	156,180	171,125	193,680
20214200	Land Improvement Main. Supplies	2,000	316	-
20215100	Mechanical System Service	7,000	-	-
20215200	Mechanical System Supplies	3,500	90	-
20216200	Painting Supplies	2,000	231	1,000
20216700	Plumbing & Irrigation Services	3,500	3,509	-
20216800	Plumbing & Irrigation Supplies	5,000	4,410	-
20222600	Expendable Tools	-	-	-
20223600	Fuel Lubricants	-	-	-
20227500	Rent/Lease Equipment	-	-	-
20229100	Equipment Maintenance Services	8,000	1,122	1,500
20229200	Equipment Maintenance Supplies	5,000	151	750
	TOTAL SERVICES & SUPPLIES	\$201,680	\$183,894	\$200,430
	IMPACT TO ASSESSMENT FUND	(\$296,363)	(\$282,136)	(\$263,526)
10111000	Staffing: FT: GP @ 50%.			
20214100	Emerald Green Landscape contract: \$14,375, plus an additional \$1,995 per month for Babcock, effective October 2026. The total landscape contract cost for all parks is \$190,455.			

Special Assessment #2 - Fund 396B
Capital Expenditures: 5100 - 5200

Fulton-EI Camino Recreation and Park District
Estimated Revenue Summary
Capital Budget - FY 2026/2027

Unit 5200 - Capital Improvements
Cost Center: 9349396520

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

		BUDGET	ACTUAL	FINAL
		FY 25-26	FY 25-26	BUDGET
				FY 26-27
COST CENTER	REVENUE			
95956900	Santa Anita Picnic Shelter Grant	\$62,000	\$60,447	\$0
95956900	Howe Park - Volleyball Grant	100,000	-	100,000
95956900	Bohemian Park Design - Prop 68	1,000,000	9,850	1,000,000
95956900	District Wide - Outdoor Equity Grant	100,000	-	-
95956900	Bond Reimbursement	-	101,281	50,144
95956900	Other Insurance Reimb.	-	173,799	-
	TOTAL REVENUE	\$1,262,000	\$345,377	\$1,150,144
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$25,321	\$25,470	\$43,258
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,937	2,152	3,309
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	2,015	2,240	3,461
10124000	Worker's Comp	-	-	-
10125000	Unemployment	34	-	116
	TOTAL SALARIES & BENEFITS	\$29,307	\$29,862	\$50,144
4202	Improvements (Other than Bldgs)			
4202	Santa Anita Picnic Shelter	\$62,000	\$60,447	\$0
4202	Improvements (Other than Bldgs)	-	13,970	-
4202	Howe Park - Volleyball Grant	100,000	-	100,000
4201	Bohemian Park Design - Prop 68	1,000,000	381,971	1,000,000
4202	District Wide - Outdoor Equity Grant	100,000	13,000	-
4202	PY Transfers Out - Audit	32,801	-	-
	TOTAL SERVICES & SUPPLIES	\$1,294,801	\$469,388	\$1,100,000
	IMPACT TO ASSESSMENT FUND	(\$62,108)	(\$153,873)	\$0
10111000	Staffing: FT: RH @ 50% dedicated to Measure Q Projects.			

Special Assessment #2 - Fund 396B
Revenues and Assets: 7000

Fulton-El Camino Recreation and Park District
Assessment #2
Operating Budget - FY2026/2027

Unit 7300 - Capital Replacement Reserve Fund

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

FISCAL YEAR	INCREASE (DECREASE)	BALANCE
2007-2008	(\$39,151)	\$40,244
2008-2009	(22,086)	18,158
2009-2010	39,585	57,743
2010-2011	(30,011)	27,732
2011-2012	(3,831)	23,901
2012-2013	66,857	90,758
2013/2014	56,944	147,702
2014/2015	18,310	166,012
2015/2016	(40,441)	125,571
2016/2017	25,977	151,548
2017/2018	(27,325)	124,223
2018/2019	105,016	229,239
2019/2020	(221,238)	8,000
2020/2021	46,681	54,681
2021/2022	141,832	196,513
2022/2023	19,134	215,647
2023/2024	70,746	286,393
2024/2025	44,047	330,440
2025/2026	(205,321)	125,119
2026/2027	\$3,075	\$128,194

Source of Funding:

FY 25/26 Capital Replacement Reserve Fund Balance	\$125,119
Total	\$125,119

Special Assessment #2 - Fund 396B
Appendix: Expenditures

Fulton-EI Camino RPD
Appendix - Expenditures
FYE: June 30, 2027

Fund 396B

CODE	DESCRIPTION	TOTALS	Admin. 2300	Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	69,322		26,064		43,258	
	Additives	43,918		37,032		6,886	
SALARY TOTAL		113,240	-	63,096	-	50,144	
2005	Advertising/Legal Notice	-	-				
2024	Subscriptions	-					
2029	Business Meeting Exp.	-					
2031	Business Travel	-					
2035	Education/Training	-		-			
2038	Employee Recognition	-					
2051	Insurance	-					
2061	Memberships	-					
2076	Office Supplies	-					
2081	Postage	-					
2085	Printing-Commercial	-	-				
2103	Agric./Hort. Services	2,500		2,500			
2104	Agric./Hort. Supplies	1,000		1,000			
2111	Building Main. Services	-					
2112	Building Main. Supplies	-					
2122	Chemical Supplies	-					
2131	Electrical Maintenance Service	-		-			
2132	Electrical Maintenance Supplie	-		-			
2141	Land Imp. Maintenance	193,680		193,680			
2142	Land Imp. Main. Serv.	-		-			
2151	Mechanical Sys. Services	-		-			
2152	Mechanical Sys. Supplies	-		-			
2162	Painting Supplies	1,000		1,000			
2167	Plumbing Maintenance Service	-		-			
2168	Plumbing Maintenance Supplie	-		-			
2171	Rent/Real Estate	-					
2185	Permit Fees	-		-			
2191	Electricity	-		-			
2192	Gas	-		-			
2193	Refuse Disposal	-					
2195	Sewage Disposal	-					
2197	Telephone	-		-			
2198	Water	-		-			
2205	Automotive Main. Serv.	-					
2206	Automotive Supplies	-					
2226	Expendable Tools	-		-			
2236	Fuel/Lubricants	-		-			
2261	Office Equip. Main. Serv.	-					
2275	Rents/Leases Equipment	-		-			
2291	Other Equip. Main. Serv.	1,500		1,500			
2292	Other Equip. Main. Supplies	750		750			
2314	Personal Equipment	-					
2322	Custodial Supplies	-					
2505	Acct./Financial Serv.	-		-			
2507	Property Tax Collection	-					
2531	Legal Services	-					
2551	Planning Services	-	-	-			
2591	Other Professional Serv.	12,750	12,750	-			
2811	Data Processing Services	-		-			
2813	BOE Sales Tax Audit	-	-				
2819	Election Services	-					
2852	Recreation Supplies	-		-			
2898	Other Oper. Exp. Sup.	-		-			
2899	Other Oper. Exp. Serv.	-		-			
SERVICE & SUPPLIES TOTAL		213,180	12,750	200,430	-	-	-
3210	Interest Expense	-					
3220	Bond/Loan Redemption	-					
LOAN REDEMPTION TOTAL		-	-	-	-	-	-
4202	Impv. Other Than Build.	100,000				100,000	
4202	Buildings	1,000,000				1,000,000	
4303	Vehicles	-					
4303	Other Equipment	-				-	
CAPITAL OUTLAY TOTAL		1,100,000	-	-	-	1,100,000	-
GRAND TOTAL		1,426,420	12,750	263,526	-	1,150,144	-

Fulton-El Camino RPD
Appendix - Expenditures
FYE: June 30, 2026

Fund 396B

CODE	DESCRIPTION	TOTALS	Control Total Fund 396B	General Unassigned	Admin. 2300	Loan Redemption 3220	Oper. 4200	Capital Imp. 5200	
1000	FT & PT Salaries	81,021	81,021				55,551	25,470	
	Additives	47,082	47,082				42,690	4,392	
SALARY TOTAL		128,103	128,103	-	-	-	98,241	29,862	
2005	Advertising/Legal Notice	-							
2024	Subscriptions	-							
2029	Business Meeting Exp.	-							
2031	Business Travel	-							
2035	Education/Training	-							
2038	Employee Recognition	-							
2051	Insurance	-							
2061	Memberships	-							
2076	Office Supplies	-							
2081	Postage	-							
2085	Printing-Commercial	-							
2103	Agric./Hort. Services	1,748	1,748				1,748		
2104	Agric./Hort. Supplies	828	828				828		
2111	Building Main. Services	-							
2112	Building Main. Supplies	-							
2122	Chemical Supplies	-							
2131	Electrical Maintenance Service	-							
2132	Electrical Maintenance Supplie	364	364				364		
2141	Land Imp. Maintenance	171,125	171,125				171,125		
2142	Land Imp. Main. Serv.	316	316				316		
2151	Mechanical Sys. Services	-							
2152	Mechanical Sys. Supplies	90	90				90		
2162	Painting Supplies	231	231				231		
2167	Plumbing Maintenance Service	3,509	3,509				3,509		
2168	Plumbing Maintenance Supplie	4,410	4,410				4,410		
2171	Rent/Real Estate	-							
2185	Permit Fees	-							
2191	Electricity	-							
2192	Gas	-							
2193	Refuse Disposal	-							
2195	Sewage Disposal	-							
2197	Telephone	-							
2198	Water	-							
2205	Automotive Main. Serv.	-							
2206	Automotive Supplies	-							
2226	Expendable Tools	-							
2236	Fuel/Lubricants	-							
2261	Office Equip. Main. Serv.	-							
2275	Rents/Leases Equipment	-							
2291	Other Equip. Main. Serv.	1,122	1,122				1,122		
2292	Other Equip. Main. Supplies	151	151				151		
2314	Personal Equipment	-							
2322	Custodial Supplies	-							
2505	Acct./Financial Serv.	-							
2507	Property Tax Collection	-							
2531	Legal Services	-							
2551	Planning Services	-							
2591	Other Professional Serv.	10,613	10,613	-	10,613				
2811	Data Processing Services	-							
2813	BOE Sales Tax Audit	-							
2819	Election Services	-							
2852	Recreation Supplies	-							
2898	Other Oper. Exp. Sup.	-							
2899	Other Oper. Exp. Serv.	-							
SERVICE & SUPPLIES TOTAL		194,507	194,507	-	10,613	-	183,894	-	-
3210	Interest Expense	-		-					
3220	Bond/Loan Redemption	-		-					
LOAN REDEMPTION TOTAL		-	-	-	-	-	-	-	-
4201	Impv. Other Than Build.	-							
4202	Buildings	469,388	469,388					469,388	
4303	Vehicles	-							
4303	Other Equipment	-							
CAPITAL OUTLAY TOTAL		469,388	469,388	-	-	-	-	469,388	-
GRAND TOTAL		791,999	791,999	-	10,613	-	282,136	499,250	-

**Fulton-El Camino Recreation and Park District
Maintenance & Improvement District**

**Debt Service - Fund 342C
2026/2027 Final Budget**

Summary

**Fulton-El Camino Recreation and Park District
Measure Q - Debt Service Fund
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2026/2027**

	Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Projected FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - Measure Q				664,214	782,750
Earned Income:					
Interest Income & Misc.				176,882	-
Total Operating Income	\$0	\$0	\$0	\$841,096	\$782,750
<u>EXPENSES</u>					
Operating Expenses:					
Interest Expense				202,494	392,750
Bond/loan Redemption				-	400,000
Total Operating Expenses	\$0	\$0	\$0	\$202,494	\$792,750
NET INCOME (LOSS) FROM OPERATIONS	\$0	\$0	\$0	\$638,602	(\$10,000)
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$638,602	(\$10,000)
BEGINNING RESERVE BALANCE					638,602
ENDING RESERVE BALANCE *	\$0	\$0	\$0	\$638,602	\$628,602

**Fulton-El Camino Recreation and Park District
Maintenance & Improvement District**

**Capital Projects - Fund 342D
2026/2027 Final Budget**

Summary

**Fulton-El Camino Recreation and Park District
Measure Q - Capitol Projects Fund
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2026/2027**

	Actual FY 21/22	Actual FY 22/23	Actual FY 23/24	Projected FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - Measure Q				\$8,027,122	\$0
Earned Income:					
Interest Income & Misc.				187,029	
Total Operating Income	\$0	\$0	\$0	\$8,214,151	\$0
<u>EXPENSES</u>					
Operating Expenses:					
Insurance Liability					
Bond Issuance Costs				248,886	-
Investment Services					
Interest Expense				18,879	-
Bond/loan Redemption				839,000	-
Structures				1,580,714	5,526,672
Operating Transfers Out					-
Total Operating Expenses	\$0	\$0	\$0	\$2,687,479	\$5,526,672
NET INCOME (LOSS) FROM OPERATIONS	\$0	\$0	\$0	\$5,526,672	(\$5,526,672)
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$5,526,672	(\$5,526,672)
BEGINNING RESERVE BALANCE					5,526,672
ENDING RESERVE BALANCE *	\$0	\$0	\$0	\$5,526,672	\$0