

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

Personnel and Finance Committee

March 10, 2025

3:00 PM

2201 Cottage Way, Sacramento, CA 95825

Phone (916) 927-3802

CONSENT AGENDA ITEM: 4.1-2

Call to Order

Committee Chair Lavallee called the meeting to order at 3:05pm.

Roll Call

Committee Members:

Laura Lavallee, Committee Chair - Present

Teresa Higgins, Board Chair - Present

Staff:

Emily Ballus, General Manager - Present

Mike Chahal, Director of Finance and Administration - Present

Visitor/Public Comments:

No public comments were made.

Business Items

1. Discussion – February Financials and COMPASS Report

Staff Chahal reviewed the Compass Report Budget vs Actual and the Summary Statement of Financial Activity for YTD February 2025.

The Summary Statement of Financial Activity is internally prepared which summarizes the COMPASS Reports for the 3 operating funds: General Fund (Fund 342A), Special Assessment # 1 (Fund 396A) and Assessment # 2 (Fund 396B). The revenues/deposits for March are not reflected in the COMPASS report due to timing (1 month lag) but is reflected on the Summary Statement.

The operating expenses for the 8 months ending February 2025 are as follows: Salaries and Benefits reflects a positive budget variance, which should continue through the rest of the budget year. Services and Supplies expenses have a negative budget variance due to issues with the Park Police closure and related legal issues.

The Departmental Budget vs Actuals for YTD February 2025 was presented and reviewed with the Finance Committee. Staff Chahal stated that there is a discrepancy in how the benefits expenses are recorded vs budgeted by Departments. The budget was developed trying to achieve actual expenses would follow the employee based on department assigned. The actual expense recorded does not reflect this and may be grouped in total and recorded in the Admin Cost Center, thus resulting in variances in the Departmental Reports. But the overall total Salaries and Benefits recorded are

below budget, as noted above. GM Ballus stated that we are in the process of reviewing how to better reflect this in the departmental reports.

2. Discussion - Workers' Compensation

GM Ballus mentioned that our Workers' Compensation expense for the next fiscal year should be lower as compared to the current year due to closure of the Park Police Department. The Workers' Compensation premiums are based on an estimated expense for the year and is adjusted after the year is closed. We should get a refund in premiums due to the closure of the Park Police Department, since the premiums are based on full year of operations.

Adjournment

With no further business, Committee Chair Lavalley adjourned the meeting at 3:55pm..