

Statement of Income, Expenditures and Fund Balance
 Fiscal Year 2025-2026

	Final FY 25/26	Prelim FY 25/26	Actual FY 24/25	Prelim FY 24/25	Actual FY 23/24
****Fund Balance 06/30	\$ 1,066,085.72	\$ 1,066,085.72	\$ 824,241.63	\$ 824,241.63	\$ 952,599.39
TOTAL FUND BALANCE	\$ 1,066,085.72	\$ 1,066,085.72	\$ 824,241.63	\$ 824,241.63	\$ 952,599.39

PROPERTY TAX REVENUE

91910100	Taxes--Secured Roll	\$ 1,375,000.00	\$ 1,375,000.00	\$ 1,354,173.91	\$ 1,375,000.00	\$ 1,374,506.28
91910200	Taxes--Unsecured Roll	\$ 45,000.00	\$ 45,000.00	\$ 50,712.42	\$ 45,000.00	\$ 48,850.31
91910300	Taxes--Supplemental	\$ 40,000.00	\$ 40,000.00	\$ 30,073.09	\$ 40,000.00	\$ 32,586.41
91910400	Taxes - Secured Delinquent	\$ 8,000.00	\$ 8,000.00	\$ 12,711.94	\$ 8,000.00	\$ 10,930.92
91910500	Taxes-Sup. Delinquent	\$ 3,100.00	\$ 3,100.00	\$ 2,745.00	\$ 3,100.00	\$ 3,630.07
91910600	Taxes--Unitary Delinquent	\$ 3,600.00	\$ 3,600.00	\$ 10,158.19	\$ 3,600.00	\$ 8,480.90
91912000	PROPERTY TAX Redemption	\$ 145.00	\$ 145.00	\$ 177.44	\$ 145.00	\$ 43.95
91913000	Taxes--PR UNS	\$ 400.00	\$ 400.00	\$ 749.20	\$ 400.00	\$ 480.85
91914000	Tax--Penalties	\$ 300.00	\$ 300.00	\$ 312.74	\$ 300.00	\$ 246.79
	TOTAL	\$ 1,475,545.00	\$ 1,475,545.00	\$ 1,461,813.93	\$ 1,475,545.00	\$ 1,479,756.48

REVENUE

94941000	Interest Income	\$ 7,000.00	\$ 7,000.00	\$ 46,472.00	\$ 7,000.00	\$ 37,543.00
	OBJECT 94 TOTAL	\$ 7,000.00	\$ 7,000.00	\$ 46,472.00	\$ 7,000.00	\$ 37,543.00
95952200	Homeowners Property Subvention	\$ 7,777.00	\$ 7,777.00	\$ 9,083.12	\$ 7,777.00	\$ 9,792.00
	OBJECT 95 TOTAL	\$ 7,777.00	\$ 7,777.00	\$ 9,083.12	\$ 7,777.00	\$ 9,792.00
	Special Assessment Gibson					
96960300	Crossing	\$ 30,000.00	\$ 30,000.00	\$ 29,946.10	\$ 28,000.00	\$ 28,884.76
96964600	Recreation Services	\$ 304,561.00	\$ 304,561.00	\$ 484,184.27	\$ 298,542.00	\$ 127,000.00
96969900	Service Fees Other (SAFCA)	\$ 266,666.00	\$ 266,666.00	\$ 166,678.87	\$ 183,500.00	\$ 110,055.00
	OBJECT 96 TOTAL	\$ 601,227.00	\$ 601,227.00	\$ 680,809.24	\$ 510,042.00	\$ 265,939.76
97979000	Unbudgeted Revenue	\$ 1,200.00	\$ 1,200.00	\$ 2,009.22	\$ 1,200.00	\$ 8,960.00
	Unbudgeted Savings (CA Class)	\$ 360,000.00	\$ 360,000.00	\$ 353,704.58	\$ 338,242.00	
	OBJECT 97 TOTAL	\$ 361,200.00	\$ 361,200.00	\$ 355,713.80	\$ 339,442.00	\$ 8,960.00
	TOTAL REVENUE	\$ 977,204.00	\$ 977,204.00	\$ 1,092,078.16	\$ 864,261.00	\$ 322,234.76

TOTAL PROPERTY TAX & INCOME	\$ 2,452,749.00	\$ 2,452,749.00	\$ 2,553,892.09	\$ 2,339,806.00	\$ 1,801,991.24
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TOTAL REVENUE & Fund Balance Transfer	\$ 3,518,834.72	\$ 3,518,834.72	\$ 3,378,133.72	\$ 3,164,047.63	\$ 2,754,590.63
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EXPENDITURES

	Salaries and Employee Benefits	\$ 1,074,873.00	\$ 1,046,087.00	\$ 947,484.00	\$ 924,190.00	\$ 934,803.00
	Services and Supplies	\$ 730,500.00	\$ 725,100.00	\$ 691,315.00	\$ 681,465.00	\$ 642,040.00
Serv,Supp & Salaries (Rec Prog)	Recreation	\$ 250,500.00	\$ 250,500.00	\$ 323,249.00	\$ 323,249.00	
	Capital Improvements	\$ 133,000.00	\$ 113,000.00	\$ 285,000.00	\$ 285,000.00	\$ 288,506.00
	Contingencies	\$ 45,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
	TOTAL EXPENDITURES	\$ 2,233,873.00	\$ 2,199,687.00	\$ 2,312,048.00	\$ 2,278,904.00	\$ 1,930,349.00

AVAILABLE FUND BALANCE - JUNE 30*	\$ 1,284,961.72	\$ 1,319,147.72	\$ 1,066,085.72	\$ 885,143.63	\$ 824,241.63
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Actuals for previous year are projected for preliminary and final

Budget--FY 2025/2026
 Estimated Revenue/Expenditure Summary

Total Fund Balance 6-30-24 \$ 1,066,085.72

GL Acct.	<u>PROPERTY TAX</u>	<u>FY25/26</u>
91910100 Taxes--Secured Roll		\$ 1,375,000.00
91910200 Taxes--Unsecured Roll		\$ 45,000.00
91910300 Taxes--Supplemental		\$ 40,000.00
91910400 Taxes - Delinquent		\$ 8,000.00
91910500 Taxes - Delinquent		\$ 3,100.00
91910600 Taxes--Unitary		\$ 3,600.00
91912000 Property Tax Redemption		\$ 145.00
91913000 Taxes--PR UNS		\$ 400.00
91914000 Tax--Penalties		\$ 300.00
91919900 Taxes-Other		\$ -
	Total Tax Related Revenue	\$ 1,475,545.00

GL Acct.	<u>OTHER REVENUE</u>	<u>FY25/26</u>
94941000 Interest Income		\$ 7,000.00
95952200 Homeowners Property Subvention-HOPTER		\$ 7,777.00
96960300 Special Assessment		\$ 30,000.00
96964600 Indoor Rentals		\$ 27,675.00
96964600 Outdoor Facility		\$ 26,846.00
96964600 Youth Care Programs		\$ 41,340.00
96964600 Leisure Classes		\$ 62,572.00
96964600 Safety/Marketing Classes		\$ 1,600.00
96964600 Special Events		\$ 5,324.00
96964600 Youth /Adult Sports		\$ 7,800.00
96964600 Aquatics - Grant		\$ 31,028.00
96964600 Aquatics		\$ 53,985.00
96964600 Swim Team		\$ 18,625.00
96964600 Senior Activities		\$ 27,766.00
96969900 Safca		\$ 266,666.00
97979000 Misc.(Cal Card Incentive Program)		\$ 1,200.00
Unbudgeted Revenue (CA Class)		\$ 360,000.00
	Total Other Revenue	\$ 977,204.00

FUND BALANCE \$ 1,066,085.72

TOTAL TAX & OTHER REVENUE \$ 3,518,834.72

	<u>EXPENDITURES</u>	<u>FY25/26</u>
1000 Board of Directors		\$ 86,385.00
1050 District Administrator		\$ 209,127.00
1100 Business and Financial		\$ 427,385.00
1200 Maintenance Division		\$ 652,750.00
1255 SAFCA		\$ 237,976.00
1300 Recreation		\$ 191,750.00
2100 Indoor Facility Rental		\$ 13,793.00
2150 Outdoor Rentals		\$ 2,480.00
2200 Youth Care		\$ 26,301.00
2300 Leisure Classes		\$ 4,078.00
2350 Safety/Marketing Classes		\$ 2,811.00
2400 Special Events		\$ 5,135.00
2500 Youth/Adult Sports		\$ 6,817.00
2550 Aquatics - Grant		\$ 43,972.00
2600 Aquatics		\$ 88,366.00
2650 Swim Team		\$ 27,950.00
2700 Senior Activities		\$ 28,797.00
41410100 Land Improvements		\$ 128,500.00
42420200 Building Improvements		\$ 4,500.00
79790100 Contingency		\$ 45,000.00
	Total Expenditure	\$ 2,233,873.00

Budget--FY 2025/2026

Account	DESCRIPTION	FY25/26
10111000	Salaries	\$ 973,056.00
10112400	Committee Members	\$ 9,375.00
10121000	Retirement - Pars/SCERS	\$ 98,942.00
10122000	Medicare	\$ 14,738.00
10123000	Group Insurance F/T Kaiser	\$ 99,638.00
10123002	Dental - CoPower	\$ 5,455.00
10123003	Vision - CoPower	\$ 1,525.00
10124000	Workers Comp - Capri	\$ 80,489.00
	SALARY TOTAL	\$ 1,283,218.00
20200500	Advertisement	\$ 7,700.00
20202900	Business/Conference Expense	\$ 1,500.00
20203100	Buisness Travel	\$ 3,500.00
20203500	Education/Training Services	\$ 5,400.00
20203900	Employee Transportation	\$ 250.00
20204100	Computer	\$ 4,500.00
20205300	Property Insurance - CAPRI	\$ 122,450.00
20205500	Long Term Insurance - Lincoln Insurance	\$ 12,100.00
20206100	Membership Dues	\$ 12,900.00
20207600	Office Supplies	\$ 7,570.00
20207602	Signage	\$ 8,000.00
20210300	Ag./Hort. Service	\$ 12,000.00
20211100	Building Maintenance Services - Direct Hit	\$ 9,500.00
20211200	Building Maintenance Supplies	\$ 8,000.00
20214100	Land Imp. Maintenance Services	\$ 8,500.00
20214200	Land Imp. Maintenance Supplies	\$ 13,000.00
20216200	Painting Supplies	\$ 2,500.00
20218500	Permit Charges	\$ 650.00
20219100	Electricity - SMUD	\$ 30,000.00
20219200	Natural Gas - PGE	\$ 5,000.00
20219300	Refuse Disposal	\$ 5,000.00
20219500	Sewage Disposal	\$ 5,500.00
20219700	Telephone- Comcast	\$ 17,900.00
20219800	Water - Rio Linda Water District	\$ 80,000.00
20220500	Automotive Maintenance Service	\$ 11,000.00
20220600	Automotive Maintenance Supplies	\$ 3,000.00
20222600	Expendable Tools	\$ 7,250.00
20222700	Cell Phone - Sprint	\$ 6,590.00
20223600	Fuel/Lubricants	\$ 30,000.00
20226100	Office Equipment Maint. Services - Sac.Valley IT	\$ 4,000.00
20226400	Facility Furniture -Tables for CC	\$ 3,000.00
20227500	Rents/Leases	\$ 1,500.00
20227501	Copy Machine Rental - Ray Morgan	\$ 7,000.00
20227504	Misc (Park Vandalism)	\$ 15,000.00
20229100	Equipment Maintenance Service	\$ 7,500.00
20229200	Equipment Maintenance Supplies	\$ 10,000.00
20231400	Clothing/Personal Equipment	\$ 800.00
20232200	Custodial Supplies	\$ 7,000.00
20233200	Food	\$ 150.00
20235100	Laundry/Dry Cleaning - Unifirst	\$ 5,000.00
20244300	Medical Services	\$ 600.00
20244400	First Aid/Safety Supplies	\$ 1,600.00
20250700	Assessment/Collections Service	\$ 30,000.00
20253100	Legal Services	\$ 20,000.00
20254102	Benefit Admininstration Service - Pars	\$ 3,600.00
20257100	Security - Daily Patrol - Lock Parks/Facility Rental	\$ 83,400.00
20285100	Recreation Services	\$ 35,750.00
20285200	Recreation Supplies	\$ 19,945.00
20287300	Unemployment Cost - EDD	\$ 3,000.00
20289800	Expenditure Reimbursements	\$ 500.00
20291300	Auditor/Controller Services - Fechter	\$ 18,000.00
20291500	Compass Costs - District Use	\$ 3,050.00
20291700	Alarm Services-Sav. Valley Alarm	\$ 4,500.00
20291900	GS Work Request Services - DOJ	\$ 1,500.00
96969900	SAFCA	\$ 45,000.00
	SERVICES AND SUPPLIES TOTAL	\$ 772,655.00
41410100	Land Improvements	\$ 128,500.00
42420200	Building Improvements	\$ 4,500.00
79790100	Contingency	\$ 45,000.00
	Capital Improvements Total	\$ 178,000.00
	GRAND TOTALS	\$ 2,233,873.00